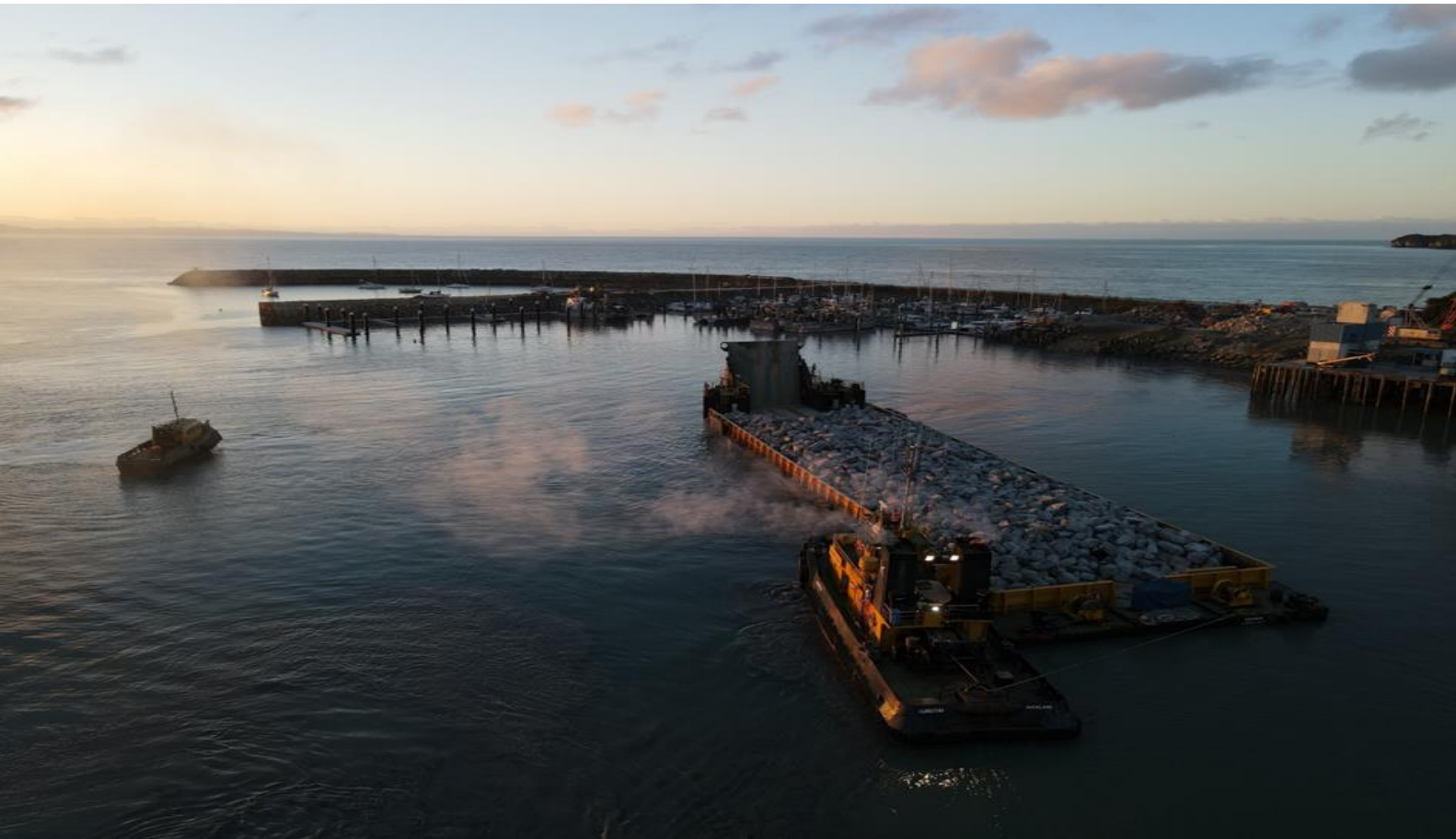


# **Council Enterprise Activity Management Plan 2024-2034**



## Quality Assurance Statement

|  |   |               |
|--|---|---------------|
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# 1 Executive Summary

This Activity Management Plan (AMP) provides an overview of how the Council manages the Enterprise activity and associated assets in an effective, cost efficient and sustainable manner.

The plan outlines key issues, goals, objectives, and the levels of service that the Council will provide to its communities. The plan provides information on any new projects and expenditure that are required to meet future demand as well as detail about life cycle management and maintenance. It provides an overview of costs and how the Enterprise activity is funded. The risks and uncertainties involved in undertaking the activity and how we manage those are also outlined in the plan.

The Plan details expenditures required to meet future demand and details the Council's commercial and semi-commercial activity. This activity involves the management of approximately 2,700 stocked hectares of commercial plantation forest, aerodromes in Motueka and Tākaka, a mixture of leased and managed holiday parks in Motueka, Pōhara, Collingwood and Murchison, the management of Port Tarkohe, and the management of various commercial property assets.

## 1.1 Why We Do It

### Activity Goal

The Council aims to undertake commercial and semi-commercial activities that meet user needs, provide a safe and compliant working environment that contribute to the financial sustainability of the Council.

The Council's ownership and management of commercial assets provides benefits to all users, via employment and development for the wider community. The economic development and strategic importance of the assets are critical to all ratepayers and facility users. Income streams from commercial activities and commercial investments provide additional income to the Council. This additional income reduces the Council's reliance on rates to fund its activities.

## 1.2 Our Levels of Service

The allocation in the planned budget is largely sufficient to continue providing existing services primarily at current levels for the planning period.

The Council aims to provide the following levels of service for the Enterprise activity in the table below.

Table 1: Levels of Service

| Community Outcomes |  | How Our Activity Contributes To The Community Outcome  | Significant Negative Effects   |
|--------------------|--|--|--|
| Social Wellbeing   | Our communities are healthy, safe, inclusive and resilient   | <p>The Council’s commercial assets provide a healthy and safe environment for users.</p> <p>The Council’s commercial assets are following health and safety standards.</p> <p>The Council’s aerodromes and ports are resilience assets for communities with limited road access.</p>   |  |
| Social Wellbeing   | Our urban and rural environments are people-friendly, well planned, accessible and sustainably managed | <p>The Council’s commercial activities are managed to provide functional, pleasant and safe environments, to minimise any public health hazards and provide attractive facilities.</p> <p>Future commercial development is managed to minimise negative impacts on the environment, with sustainability as an expectation.</p> <p>The Council’s commercial assets are accessible to the whole community.</p> | <p>The development of Māpua Wharf impacts the local community due to increased pedestrian and vehicle traffic, with associated parking issues.</p> <p>Noise from the aerodrome and port users, can have negative impacts on some members of the community.</p> |

| Community Outcomes |  | How Our Activity Contributes To The Community Outcome  | Significant Negative Effects   |
|--------------------|--|--|--|
|                    | Our communities have access to a range of social, cultural, educational and recreational facilities and activities | <p>The Council's commercial activities provide spaces for social interaction and recreation.</p> <p>The Council's commercial forests are managed to provide the optimal level of benefit to the overall community, by balancing commercial and recreational use.</p>   | Recreational access to some of our commercial forests is restricted, and areas are closed during harvest operations and in high fire risk circumstances. |
| Economic Wellbeing | Our region is supported by an innovative and sustainable economy   | <p>The Council's commercial activities provide an income stream to the Council to reduce its reliance on rates.</p> <p>The Council's commercial activities provide jobs for the local community and helps develop the local economy.</p> <p>The Council's commercial activities involve a range of legacy assets. The activities provide recreational and resilience assets that are managed using commercial disciplines, in order to minimise the burden on ratepayers.</p> <p>The Council's forestry assets provide a sustainable economic resource for the community and a carbon offset for Council activities.</p> |  |
|                    | Our infrastructure is efficient, resilient, cost effective and meets current and future needs                      | The Council's commercial activities provide commercial and recreational facilities to meet the community needs at an affordable level.   |  |

| Community Outcomes      |  | How Our Activity Contributes To The Community Outcome   | Significant Negative Effects   |
|-------------------------|--|---|--|
| Environmental Wellbeing | Our unique natural environment is healthy, protected and sustainably managed   | <p>The Council's commercial forests have gained Forestry Stewardship Council certification to ensure that they are sustainably managed within internationally recognised guidelines.</p> <p>The Council's forests store carbon to reduce the impact of climate change and meet obligations under climate change agreements.</p> | Harvest operations in certain areas increases the risk of sediment and storm water issues. |
| Cultural Wellbeing      | Our communities have opportunities to celebrate and explore their heritage, identity and creativity  | <p>The Council's commercial assets include sites that have historical significance and are available for historical reference and exploration.</p> <p>Historic places and iwi interests are respected and protected through planned Council development.</p>  |  |
|                         | Our Council provides leadership and fosters partnerships including with iwi, fosters a regional perspective, and encourages community engagement | The Council has established various user and advisory groups such as Motueka Aerodrome Advisory Group, Tākaka Aerodrome User Group and Port Tarakohe Advisory Group as a means of engaging with the community on the Council's commercial and semi-commercial activities.   |  |

## 1.3 Key Issues and response

Key issues facing the Enterprises activity are:

- Legacy Assets. the commercial portfolio has several legacy assets, where full commercial returns are not able to be achieved. This is often due to a lack of economies of scale and past underinvestment.
- Port Tarakohe is the main underperforming asset in the portfolio. Options for improvement are addressed in the Enterprise Business Plan.
- Asset diversification. The activities revenue profile is dominated by forestry. Diversifying the asset base is discussed in the Enterprise Business Plan.
- Anticipating commercial opportunities. Responding in a timely manner to commercial opportunities in a dynamic business environment can be challenging. The development of a re-investment fund to enable a nimble response is discussed in the Enterprise Business Plan.
- Contributions to Council. The Enterprise revenue is affected by forestry harvest cycles. Ensuring a base contribution to the Council is carried out through an equalisation fund discussed in the Enterprise Business Plan.
- Investment policy and strategic direction. The Council's investment policy is detailed in its Treasury Policy.

## 1.4 Financial Summary

### 1.4.1 Investment Strategy.

Tasman District Council and its Enterprise activity is committed to a responsible investment strategy that clearly outlines the direction of progress for its assets and will maximise long-term investment returns to Council and stakeholders.

Tasman District Council owns a number of commercial and semi commercial businesses that together form the focus of the Enterprise activity. All these businesses can be characterised as all or some of:

- Long-term community / recreational value
- Environmentally valuable.
- Culturally valuable
- Investments that can drive a long-term sustainable return.

Capturing all of the above in a Policy is not easy, however, it is important to recognise that the reason for the Council owning any asset may not be entirely due to its purely commercial investment return potential.



The Council's Investment Policy detailed in the Council's Treasury Policy is hence specifically designed to take into account not just financial, but also environmental, social, cultural and governance issues. The responsible investment principles outlined are reflected in a range of practical and fiduciary considerations in the Enterprise Business Plan with respect to how the policy is defined, what asset classes are chosen to manage, and how any investment priorities are chosen.

This integrated approach will improve investment decision-making to improve the overall portfolio risk management and expected returns over the longer term. A balanced and ethical approach to investing is fundamental to the Council's investment policies – where short and long-term consideration of a broad range of factors (for example from climate change to culture enhancement) might impact on individual assets and economic performance.

It is important to note, that once set, the investment strategy and business plan itself will not remain static. Investment decisions and opportunities will incorporate new information and market developments.

#### 1.4.2 Operational Programme

There are no material changes anticipated in the management of assets in the Long-Term Plan 2024 – 2034.

#### 1.4.3 Capital Programme

The Capital works programme for each activity is outlined in the Business Plan in Appendix A.

#### 1.4.4 Funding Impact Statement

The Council's Funding Impact Statement (FIS) for this activity is included in Appendix F and summarises in one place how this activity will be funded and how those funds will be applied over the next 10 years.

#### 1.4.5 Managing the Risks

The Tasman District Council's Treasury Risk Management Plan recognises that as a responsible public authority all investments held, should be relatively low to medium risk. The Council also recognises that low risk investments generally mean lower returns. The Council can internally borrow from reserve funds in the first instance to meet future capital expenditure requirements unless there is a compelling reason for establishing external debt.

The Enterprise Business Plan (Appendix A) details risk by asset category.

#### 1.4.6 Investment Objectives

In its Enterprise activity, the Council's primary objective when investing is the protection of its investment capital and that a prudent approach to risk and return is always applied within the confines of its investment policy. Accordingly, only approved creditworthy counterparties are acceptable.

The Council will act effectively and appropriately to:

- Protect the Council's investments.
- Ensure the investments benefit the Council's ratepayers.
- Maintain a prudent level of liquidity and flexibility to meet both planned and unforeseen cash requirements.

# 2 Introduction

The purpose of this Activity Management Plan is to outline and to summarise in one place, the Council’s strategic management and long-term approach for the provision and maintenance of its Enterprise activity. This is achieved through the planned management of assets, compliance with regulatory requirements, and the funding needed to provide the appropriate levels of service.



## 2.1 Rationale for Council Involvement






The Council’s commercial activities are not core Council services. Many of the commercial assets are on reserve land that has been vested in the Council. Several of the assets provide recreational or social benefits to the public, and our ports and aerodromes are key resilience assets. The commercial aspect of these assets helps to maintain them for the community in a cost-effective manner.




The Council’s commercial activities generate income, which reduces the amount required from rates, and helps to sustain a strong regional economy.

## 2.2 Asset Management Processes and Practices

### 2.2.1 Assets Overview

| Asset   | *Valuation                             |
|---|--|
|  | <p>Motueka Aerodrome</p> <p>\$2.3m</p> |
|  | <p>Tākaka Aerodrome</p> <p>\$1.8m</p>  |

| Asset   | *Valuation   |
|---|--|
|    | <p>Forestry</p> <p>\$59.6m</p>                           |
|    | <p>Motueka Top 10 Holiday Park</p>                       |
|   | <p>Pöhara Top 10 Holiday Park</p>                        |
|  | <p>Riverside Holiday Park (Murchison)</p> <p>\$11.9m</p> |
|  | <p>Collingwood Holiday Park</p>                          |

| Asset  | *Valuation                   |
|--|------------------------------|
|   | Commercial Property<br>\$10m |
|   | Port Tarakohe<br>\$6.8m      |
|  | Port Motueka<br>\$2.1m       |

\*Note that asset valuations are currently undergoing review and asset valuation information will be updated when the new data becomes available.

## 2.3 Description of Assets and Services

### 2.3.1 Aerodromes

The Council Enterprises team manages the Council's general aviation aerodromes in Motueka and Tākaka. The Council's shareholding in Nelson Airport, has a dedicated management team, is not part of the Council Enterprises activity.

#### 2.3.1.1 Motueka Aerodrome

Motueka Aerodrome was established in 1934 and occupies 27.52 hectares. It is bounded on the south by College Street, on the east by Queen Victoria Street, and to the north-west by Marchwood Park and Marchwood Park Road. The Council owns the aerodrome land in two freehold titles. CFR NN12C/337, being Lot 1 DP 18903, of 5,159m<sup>2</sup>, which contains the Nelson Aviation College and CFR NN12C/ 338 being Lot 2, DP 18903.

Under the Tasman Resource Management Plan, the site is designated for aerodrome purposes with an underlying zone of Rural 1. The designation provides either for the Council itself or through its agents to control manage and approve planning, design, research, construction and maintenance, relating to all land within the designation. Designation of the aerodrome is considered the most appropriate mechanism of protecting the Council's interest with regard to the safe and efficient functioning of the aerodrome.

The aerodrome is recorded in the Civil Aviation – Aeronautical Information Publication (AIP) as a non-certified aerodrome that is unattended.

The site is near flat grassland and abuts horticultural uses on all frontages, except College Street where there is residential development on the South side. The land is at the upper end of the Thorp catchment and thus receives very little storm water runoff from land above the site.

In 1991/1992 the Council formed and sealed a 724m by 8m runway. Subsequent extensions increased the length and the runway was widened and resealed to an average width of 11m in March 2004. The main runway strip is officially 729m long and 40m wide, although the sealed asphalt concrete surface is only 12m wide. In addition, an adjacent grass runway strip is 733m long and 40m wide. The two runways officially overlap by 10m; hence, the combined width is 60m. The sealed runway was repaired and remarked in 2020. The long-term plan includes \$300,000 for capital renewals in 2025/2026, which would allow for a reseal of the runway if required. There is a 52m long concrete pad at the Northern end, which was established by the Nelson Drag Racing Association for their events. A 30m by 12m concrete pad was constructed at the Southern end of the runway in 2008 to facilitate safer entry and exiting of the runway. The combined length of the runway, including both pads is 811m.

An assessment of the runway was completed in late 2023 to check strength and to update published condition. The condition of the runway is given a Pavement Classification Number (PCN) relates to the Aircraft Classification Number (ACN). The PCN represents the largest allowable aircraft that will not cause any damage to the runway surface. This is the equivalent single wheel loading (ESWL) for the sealed runway. The sealed runway has an PCN of 12.1 which equates to a ESWL 5,143 kilograms.

There is an assortment of 24 buildings throughout the aerodrome. Skydive Abel Tasman (part of Inflight) and the Motueka Aero Club, along with other small hangars, are along the College Street frontage. Nelson Aviation College is on Queen Victoria Street. There is an aviation fuel dispenser pumping, from a tank near to the Aero Club building, and an underground fuel tank, outside the hangar. These provide both Avgas and Jet A1 fuels.



Figure 1: Motueka Aerodrome

The Motueka Aerodrome Development Plan sets out the areas available for development and the types of development that may be allowed.

The height of structures around the aerodrome is controlled by “transitional plane surfaces” which are to protect the flight paths of aircraft using the aerodrome. Those height restrictions apply irrespective of any greater permitted height stipulated in the Tasman Resource Management Plan.

### 2.3.1.2 Tākaka Aerodrome

Tākaka Aerodrome was established in 1940 and occupies 40.66 hectares. Bounded by farmland on the northern, eastern and part of the western side, State Highway 60 (SH60) bounds the southern and southwestern boundaries. 39.66 ha of the site is a Local Purpose (Aerodrome) Reserve (Gazette 1986/3944) being Section 20, Block V of the Waitapu Survey District. The land is vested in the Tasman District Council. One hectare of additional land, Lot 3 DP 537101, was purchased in 2020 to allow for a possible extension of the cross runway and is classified as Local Purpose (Airport) Reserve.

Under the Tasman Resource Management Plan, the site is designated for aerodrome purposes with an underlying zone of Rural 1. The designation provides for the Council either itself or through its agents to control, manage and approve planning, design, research, construction and maintenance relating to all land within the designation. Designation of the aerodrome is considered the most appropriate mechanism of protecting the Council's interest with regard to the safe and efficient functioning of the aerodrome.

The aerodrome is recorded in the Civil Aviation – Aeronautical Information Publication as a non-certified aerodrome - unattended.

There is an assortment of buildings and structures on the site. These include a Council owned house and garage, toilet facilities are available for public use, plus clubrooms and private hangars. The aerodrome has been built on pakihi clays, which makes the site hard to drain and grow good vegetation on. The aerodrome has an extensive concrete tile drainage system, following from the southern end of the property to the northern end (average of 1:100 fall). Grazing of the site is leased out periodically.

Tākaka has two runways, one running more or less north to south, and the other running southeast to northwest, crossing the north to south runway. The north to south runway is sealed and is the primary runway at 832m long by 12m wide and was resealed in 2020. The cross runway is 604m long by 12m wide.

An assessment of the runway was completed in late 2023 to check strength and to update published condition. The sealed runway has an PCN of 44.2 which allows an ESWL 5,143 kilograms.





Figure 2: Tākaka Aerodrome

The height of structures around the aerodrome is controlled by “transitional plane surfaces” which are to protect the flight paths of aircraft using the aerodrome. Those height restrictions apply irrespective of any greater permitted height stipulated in the Tasman Resource Management Plan.

### 2.3.2 Holiday Parks

The holiday park activity comprises the provision, management and maintenance of four holiday parks at Motueka, Pōhara, Murchison and Collingwood.

#### 2.3.2.1 Motueka Top 10 Holiday Park

Motueka Top 10 Holiday Park occupies 3.0351 hectares and was established in the 1950s. The holiday park is situated at 10 Fearon Street, Motueka and comprises of Part Section 156, Block IV, Motueka, Freehold Certificate of Title NL 38/277 and Leasehold Title 388487. The land is vested in Tasman District Council as a Recreation Reserve under the Reserves Act 1977. The land is leased to BM and AA Holdings Limited with a final lease expiry date of 30 June 2048.

The site is a flat-grassed area with a sealed ring road around the park. The site has a number of protected large trees. The site also houses engineering equipment for the Motueka water supply. There is an assortment of 25 buildings throughout the holiday park, comprised of 20 cabins, 14 motel units, three kitchens, two laundries and five ablution blocks. There are 153 campsites.

In 2022 the property of 28 Fearon St was added to the Park. This site includes a three bedroom rental property generating approx. \$30,000 pa.



Figure 3: Motueka Top 10 Holiday Park

2.3.2.2 Pōhara Top 10 Holiday Park

Pōhara Top 10 Holiday Park occupies 5.2 hectares and was established in the 1950s. The holiday park is on a thin slice of coastal flat land, with great safe beach access, bounded by Golden Bay to the north and Abel Tasman Drive to the south. The legal description is Lots 7 and 8 of DP 6385, Lots 16-19 of DP 5525, and Lots 1-14 DP 1703, Block VII Waitapu SD.

The land is vested in the Tasman District Council as a Recreation Reserve under the Reserves Act 1977. The park also occupies a thin strip of the Abel Tasman Drive, road reserve not documented in the lease. The land is leased to Twin Parks Limited with a final lease expiry date of 31 March 2055.

The site is flat-grassed area with a sealed ring road around the park. The site has a coastal rock wall protecting its north-facing beach from erosion. There is an assortment of 34 buildings mainly at the eastern end of the holiday park, comprised of 22 cabins, five motel units, two kitchens, two laundries and four ablution blocks. There are 259 campsites. There is also a three-bedroom manager’s accommodation at the entrance to the holiday park.



Figure 4: Pōhara Top 10 Holiday Park

### 2.3.2.3 Riverside Holiday Park – Murchison

Riverside Holiday Park is at 19 Riverview Road Murchison and was established in the 1940s. The holiday park is on 3.19 hectares of Council land plus 0.79 hectares of legal road.

The holiday park is located on flat land bound by the Buller River to the North (with access for swimming and boating) and private land to the south. Access to the camp from the Kawatiri-Murchison Highway (SH6) to the south is via Riverview Road. The site is comprised of three main areas, shown on the image below:



Figure 5: Riverside Holiday Park

To the west of Riverview Road is an area of 1.74 ha vested in the Council as a Recreation Reserve under the Reserves Act 1977. There is no title for this land, but the LINZ parcel ID is 3649282 and legal description is Lot 1 DP 10575. To the east of Riverview Road is an area of approximately 1.48 ha vested in the Council as a Recreation Reserve under the Reserves Act 1977. There is no title for this land, but the LINZ parcel ID is 3615836 and legal description is Part Section 94A Square 170 Block II Tutaki Survey District. The remainder of the site is an area of approximately 0.79 ha of legal road at the end of the formed part of Riverview Road and alongside the Buller River to the north of the main site. The occupied legal road area is subject to a Licence and the remaining areas are leased to Riverside Holiday Park Murchison Limited with an expiry date of 13 April 2055.

The majority of the site is a flat-grassed area, with mature trees and shrubs providing good shade and shelter over much of the site. There is a driveway around the western portion of the site leading past the cabins to the manager's accommodation and office.

There is an assortment of 36 buildings, most of which lie to the west of Riverview Road, comprised of 26 cabins, two motel units, five kitchens, one laundry, four ablution blocks and one recreation hall. There is also a three-bedroom manager's accommodation at the South Western corner of the site and a small office. In addition, there are 90 campsites (65 powered). The legal road provides riverside access, which includes a boat ramp.

### 2.3.3 Collingwood Holiday Park

Collingwood Holiday Park occupies a total area of approximately 1.29 hectares and is located at the northern tip of the peninsula between William Street and the sea. Unlike the Council's leased parks, the holiday park is run under a Management Agreement, and the Council is exposed to the full commercial risk of operating the park. The Park is not leased due to its small size and the legal status of parts of the land. The main components of the land are as follows:

- An area vested in the Council as Recreation Reserve, comprising the following titles and legal descriptions: NL72/241 (Part Reserve A 15 Square); NL49/244 (Lot 3 DP 2011 and Lot 4-5 DP 1067); NL66/216 (Part Section 200 District of Tākaka).
- An area vested in the Council as Memorial Reserve, comprising title NL85/181 (Part Section 200 District of Tākaka DP 2953).
- An area that is Council-owned but does not have reserve status. This includes the following titles: 545896 (Lot 2 DP 434854); 545897 (Lot 3 DP 434854); NL5B/443 (Lot 1 DP 9790); NL47/200 (Lot 1 and Lot 3 DP 1067).
- An area to the north and east that was previously Māori land that had been subject to both erosion and accretion over time. This land is not listed in the Torrens Land Transfer System but has Land Information New Zealand (LINZ) identifier number 3611851.
- An area to the extreme east of the site has been subject to accretion only and was not previously occupied.

- An area of land within the boundaries of the holiday park that is owned by Collingwood Tennis Club. There is a 20-year Access Agreement that commenced in 2014 which allows the Council to use the northern and southernmost portions of the Club's land for holiday park access.

The site is a flat-grassed area immediately adjacent to the sea and the Aorere estuary. The camp has a coastal rock wall protecting its north and west facing sides from erosion. There is a graveled access road through the site with a turnaround at the eastern side.

There is an assortment of 20 buildings across the site, comprised of 12 cabins, two kitchens, one laundry, two ablution blocks, and one three-bedroomed holiday house. In addition, there are 56 campsites (40 powered and 16 unpowered) across the site. There is also a three-bedroom manager's accommodation (with office) close to the entrance to the holiday park.

Figure 6 shows the area of land that is Reserve or Council owned. The remaining land shows the tennis club and the areas that have been subject to erosion and accretion.

A Maori Land court decision is expected in 2024 on the Iwi representatives of the land that does not fall within the existing Council title.



Figure 6: Collingwood Holiday Park

### 2.3.4 Commercial Property

The commercial property activity comprises the provision and maintenance of leased commercial land and buildings, plus investment land for the purposes of strategic investment pending potential future developments.

### 2.3.5 Māpua Wharf

Māpua Wharf is located approximately 11km by road northwest of Richmond off SH 60 at 6 Aranui Road, Māpua. It currently occupies 4047m<sup>2</sup> being CT NL38/220 and is zoned Commercial. The site has three buildings. Sheds one, two and three, form one building and are occupied by three commercial hospitality tenants and two community leases. Shed Four currently has five tenants with a mix of hospitality and retail. Shed Five has one commercial hospitality tenant.

An area to the northeast of the site is currently being improved and will be preserved as a public open space park.



Figure 7: Māpua Wharf

### 2.3.6 Māpua Development Land

The Council own to the South of Aranui Road in Māpua lots that have been created post remedial ground works on several titles. CT 743707,743710, 743711, 743706, 743708, 743709, 743712, 743713 and 743714. Approximately 1.2 ha is zoned residential and the balance approximately 0.3 ha is zoned commercial.



Figure 8: Mapua Development Land

### 2.3.7 Queen Street

The property at 183 Queen Street in Richmond, Lot 2 DP 392180 and PT SEC 13 of 26 Waimea East District is a 2767m<sup>2</sup> commercially zoned area. The entire site is leased to a commercial hospitality tenant with the Council having a license to occupy part of the site for car parking. The lease is a combined 20-year term with a final expiry in 2031.



Figure 9: 183 Queen Street

### 2.3.8 Fittal Street

The property at 13 Fittal Street, Lot 2 DP 517238, is a 1668m<sup>2</sup> site zoned industrial off Beach Road, Richmond. This is currently leased to Brooks Auto Painters and Can Plan for vehicle storage and secure parking. The lease is for a 20-year term with a final expiry in 2038.



Figure 10: 13 Fittal Street

### 2.3.9 King Edward St Motueka

In 2023, Tasman District Council purchased 99, 111B and 113B King Edward St as a strategic property investment comprising Pt Lot 5 DP 1480, PT DP 2751 Pt Sec 3 Sec 177 and Lot 2 DP 17267.

These properties are tenanted and will be held as an investment property within the Enterprise activity portfolio until such time as it may be required for the proposed Motueka pool and recreation amenity.





Figure 11: Nos 99,111b and 113b King Edward Street

### 2.3.10 Forestry

The business plan for forestry is attached. The location of Tasman District Councils forests is detailed in Figure 12 below.

In 2023, around 100 ha of the Kingsland Forest remaining 130 ha was forested. This area will be replanted in native plants for recreational purposes.

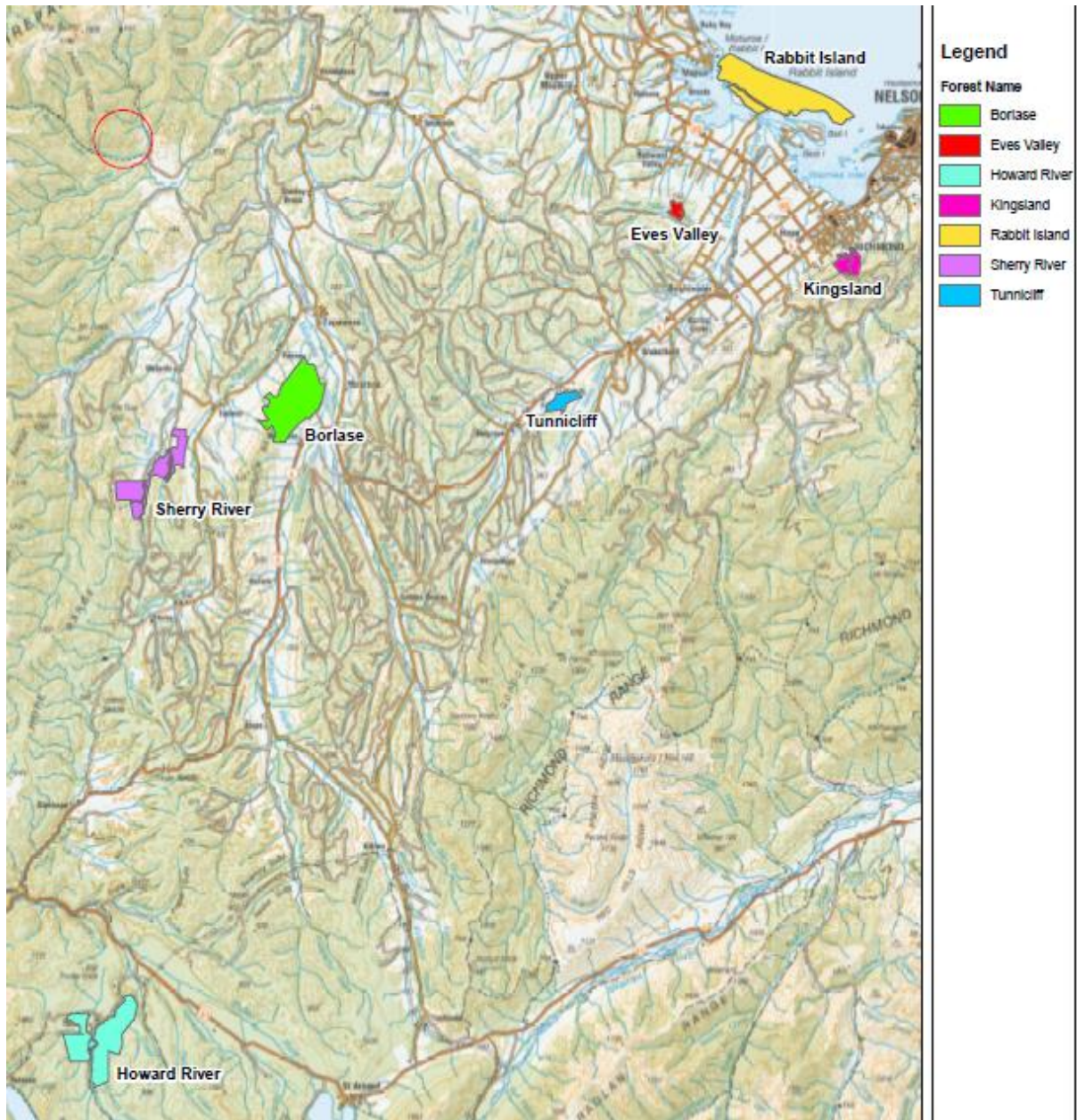


Figure 12: Location of Council Forest assets

Table 2 below summarises seven forestry assets owned by the Council.

Table 2: Summary of Forestry Areas

| Forest Name             | Total Area (Ha)        | Plantation Area (Ha) | Coverage |
|-------------------------|------------------------|----------------------|----------|
| Borlase                 | 971                    | 727                  | 75%      |
| Eves Valley             | 29                     | 13                   | 45%      |
| Howard Valley           | 1074                   | 478                  | 45%      |
| Kingsland               | 32 (reduced from 184*) | 32                   | 100 %    |
| Moturoa / Rabbit Island | 1141                   | 1016                 | 89%      |
| Sherry River            | 792                    | 386                  | 49%      |
| Tunnicliff              | 117                    | 99                   | 84%      |
| Total                   | 4308                   | 2781                 | 65%      |

NOTE: Kingsland is the remaining balance in productive forest following a transition to recreation reserve

#### 2.3.10.1 Borlase Forest

Borlase Forest is located approximately 45km southwest of Richmond. The main access is located off SH6. It occupies a gross area of 971 ha, of which 727 ha is plantation forest. The tree crops are principally Radiata Pine, but also include Douglas Fir and Cypress. It was first planted in 1972 and two further blocks added in 1992. There are no structures on the site. The topography of the forestland ranges from flat to strongly rolling with some steep slopes. The forest is well roaded with existing skid sites. Legal tenure is all in freehold ownership.

Borlase Forest has two telecommunication site leases.

#### 2.3.10.2 Eves Valley Forest

Eves Valley Forest is located approximately 45km southwest of Richmond. The main access is located off SH6. All tree crops are Radiata Pine. It has a total area of 29 ha, of which 13 ha is plantation forest. There are no structures on the site, which was secured as a buffer zone for the neighbouring landfill purposes. It is managed within these assets but is principally for support of Council's landfill operations. The topography of the forestland ranges from flat, to strongly rolling with some steep slopes. There is a basic network of four-wheel drive tracks but new roading will be required at the time of harvest. Legal tenure is all in freehold ownership.

### 2.3.10.3 Howard Forest

Howard Forest is located approximately 110km southwest of Richmond off SH63. It occupies a gross area of 1074 ha of which 478 ha is plantation forest. Tree crops are principally Radiata Pine but also include Douglas Fir and Cypress. It was first planted in 1992. The topography of the forestland ranges from flat to strongly rolling with some steep slopes. The forest has significant forest roads and skid sites to enable harvest activities. The forest also includes a recently constructed bridge to link the forest roads to Howard Valley Road. The property is subject to some joint venture agreements that eventually revert to the Council. Legal tenure is all in freehold ownership.

The Howard has three licenses to occupy. Accessible grass areas of approximately 49 ha are subject to a five year grazing license, approximately 8.4 ha expiring 2026 is planted in Ginseng. There is a bach that is on a lifetime agreement.

### 2.3.10.4 Moturoa / Rabbit Island Forest

Moturoa / Rabbit Island Forest is located approximately 11km by road west of Richmond, off SH60. It occupies a gross area of 1141 ha, of which 1061 ha is plantation forest. All plantings are Radiata Pine. It was first planted in 1921. The land has a Reserve Management Plan (adopted 22 September 2016) and is primarily classified as Local Purpose (Plantation) Reserve with the balance classified Recreation Reserve.

The forest is subject to The Waimea County Council Empowering Act 1979. That directs the Council to apply 10% of the net profit from the sales of forest products and associated activities in each financial year, or such greater proportion of it as it considers necessary, for the purposes of the adequate maintenance and improvement of the reserves on that land for recreational purposes, or for the purposes set out in section 80 of the Reserves Act 1977.

Moturoa / Rabbit Island is shared with Parks and Reserves and incorporates a number of recreational activities including cycle tracks through the plantation area. Nga Haerenga - The New Zealand Cycle Trail, Tasman's Great Taste Trail is a cycle and walkway located within and around the perimeter of the island. The island also houses the Council's bio-solid disposal services from the Nelson Regional Sewerage Business Unit, which is a joint venture between Tasman District Council and Nelson City Council.

The land is flat and well suited to mechanical harvesting. Roads are well established but some gravelling and skid site upgrades may be required at the time of harvest.

### 2.3.10.5 Kingsland Forest

Kingsland Forest is located off Queen Street, Richmond, and occupies the hills immediately above the town. It consists of several blocks, purchased as follows:

- Waterworks block purchased in 1923 – 72 ha
- Heslop block purchased in 1988 – 54 ha
- Brown block purchased in 1994– 19 ha

The legal tenure is all in freehold ownership. Kingsland has a gross area of 184 ha, of which 32 ha remains as plantation forest. The close proximity to Richmond makes it a popular walking and cycling location. The Kingsland Forest Plan was developed in 2020, and the Council has decided to retire this forest from pine production. The planted area has reduced by 38 ha following a recent harvest, and the forest will slowly transition to recreation only as the remaining pine stands are harvested, which is expected to complete around 2038.

The topography of the forestland ranges from flat to strongly rolling with some steep slopes. There are several telecommunications towers on the site, which are subject to land leases. There is a basic network of four-wheel drive tracks, which have recently been upgraded to allow for harvesting activities.

There are currently three telecommunication leases within Kingsland Forest.

Kingsland is being transitioned into recreational forest. The remaining 32 ha of productive forest will be harvested in 2032 and will be transitioned into recreational reserve.

#### 2.3.10.6 Sherry River

The Sherry River Forest is located approximately 15km southwest of Tapawera and 60km south of Richmond. It occupies a gross area of 792 ha, of which 386 ha is plantation forest. Tree crops are principally Radiata Pine but also include Macrocarpa. It was first planted in 1982.

The legal tenure is all in freehold ownership. There are two joint venture forestry rights in favour of other parties in this forest. The topography of the forestland ranges from flat, terraced to strongly rolling with some steep slopes. There are no structures on site. There is a basic network of four-wheel drive tracks and upgrading of these tracks and some new roading will be required at the time of harvest.

Situated within Sherry Forest is an area of approximately 4.5 ha operating as a quarry. It is managed by Taylors Contracting and subject to a royalty payment for quarried material.

#### 2.3.10.7 Tunnicliff Forest

Tunnicliff Forest is located approximately 21km south of Richmond. It occupies a gross area of 117 ha, of which 99 ha is plantation forest. Tree crops now are principally Radiata Pine but also include some Douglas Fir. The Council first planted this in 1996. The topography of the forestland ranges from flat to strongly rolling with some steep slopes. There are no structures on the site. The land has an established road network and existing skid sites. The legal tenure is all in freehold ownership.

Harvesting will commence in mid-2024.

## 2.4 Ports

The Council owns Port Tarkohe in Golden Bay and some land areas at Port Motueka.

## 2.4.1 Port Tarkohe

Port Tarkohe is the only deep-sea port in Tasman District that can accept vessels of a reasonable size. It lies approximately 10km from Tākaka along Abel Tasman Drive. The Golden Bay Cement Company constructed the Port. The Company ceased operating in the area in 1989 and Tasman District Council became involved, when the Golden Bay community requested assistance to develop and maintain this asset. The Council purchased the rights to operate the Port in June 1994 and now owns the Port. The land is held as a Local Purpose Reserve (harbour works) in record of title NL11C/1211. The Tasman District Council (Tarkohe Harbour Reclamation Validation and Vesting) Act 1995 vested the reclaimed land in the Council as a Local Purpose Reserve.

The Council has developed the Port, by adding a plastic floating marina in 2003, an additional rock finger (inner mole) to the western rock arm in 2008, and a concrete floating marina in 2017.



Figure 13: Port Tarkohe

The following key assets at Port Tarkohe are detailed below:

### 2.4.1.1 Concrete Wharf

The concrete wharf was constructed in 1977, as part of the Golden Bay Cement Works infrastructure. It is 120m long and 25m wide and is made up of concrete piles, concrete beams, concrete deck, timber kerbs and timber fenders. It has a 250 tonne per square metre rating. Concrete spalling repairs took place in 2023. This will extend the life of the concrete wharf by at least 50 years. In addition, the fendering was replaced in 2023-24.

A new sheetpiled wharf will be installed in 2025 to replace the derelict wooden wharf which was demolished in 2022. This wharf will include a ramp for barges.

### 2.4.1.2 Floating Marinas

The concrete floating marina contains 16 berths, and the plastic floating marina contains 41 berths. An additional 4 concrete berths for large vessels (LOA>30m) will be installed in 2024 to accommodate modern large marine farming vessels.

### 2.4.1.3 Swing Moorings

The Council has a Resource Consent for 80 swing moorings inside the harbour, including 21 swing moorings and 11 in the inner harbour on the western side. A further 10 are in the northeastern corner of the outer harbour arm.

### 2.4.1.4 Manager's Office

A 6m x 3m portable building made from insulated building panel has been permanently located on piles at the Port entrance, beside the weighbridge. It also operates as a hub for the weighbridge activities including manual releases for all security gates. A new ablutions and office facility for Port users will be constructed in 2025.

### 2.4.1.5 Weighbridge

A Sensortronic SSLP 502 – 12m x 3m steel deck weighbridge with a calibrated 1 x 40 tonne x 20kg load capacity was installed in 2014. The complete infrastructure includes concrete structures, drainage, washouts, aprons and an automated gate access system.

### 2.4.1.6 Rockwork Protection

The rock protection surrounds the inner and outer moles on all sides and varies in gradient. It is estimated that there is approximately 38,000m<sup>3</sup> of rock armour with a further 255,000m<sup>3</sup> of core material and rubble. The resource consent for the development of the Western inner mole in 2008 included a number of penguin nests to be constructed along its length, a condition volunteered by the Council to reduce the number of penguin fatalities on local roads. These nests consist of a wooden box built into the rock protection, it is hoped that this will encourage the penguins to nest closer to the coast rather than heading inland. In 2022, fences protecting nesting areas were installed.

### 2.4.1.7 Water Supply

The water source serving the Port was located on land opposite owned by Port Tarohe Limited. Storms in August 2022, reduced the water supply and a potable water supply was initiated subsequently. In 2023 a bore for non potable water was developed.

Treatment of the potable water at the marina is by three self-flushing sand filters followed by UV. The treatment facility is located in a shed to the rear of the toilet block. An untreated supply is available for firefighting purposes and for Talleys. The water in the storage tank owned by Talleys is available for use at the marina in the event of an emergency.

The boat club receives water from the same source as the marina and has its own treatment facility in place. In addition, the boat club has a rainwater tank.

In 2023, a limited potable water supply was installed. In addition, a non-potable bore water supply was installed in 2023.

#### 2.4.1.8 Wastewater

Wastewater from the marina is connected to the Council's reticulated system. A toilet block is available for public use. A shower block exists at the boat club and is available for use by marina users.

#### 2.4.1.9 Security

The commercial areas of the Port are protected with security fencing, with pedestrian, weighbridge and other Port access gates controlled by electronic PIN pads. There is also CCTV camera coverage throughout the Port.

#### 2.4.1.10 Boat Ramp

The boat ramp is located on the Western arm of the Port. Tasman District Council owns it.

#### 2.4.1.11 Boat Storage Compound

A storage compound for approximately 37 boats was constructed in 2009.

#### 2.4.1.12 Navigational Aids

The navigational aids were replaced in 2009 and comprise of galvanised towers and solar panels.

#### 2.4.1.13 Roading

Access to the Port is off the Abel Tasman Drive. There is unsealed access along the length of both outer and inner moles, although public access is restricted out to the head of the West outer mole.

### 2.4.2 Port Motueka

The Council owns two land parcels at Port Motueka in records of title NL13A/917 and 772411, NL7C/775. These include land leased to the three boat clubs; land leased to Talleys, land for the Harbourmaster building and land for the Jakkett Island garages. The area totals 4.9 ha in size. The land has several structures, but most of these are tenant improvements. The Council owns a public toilet and the Harbourmaster building only; however, the Harbourmaster building is part of the regulatory section of the Council and is not managed within the commercial portfolio. The legal tenure is all in freehold ownership.

The land at Port Motueka is maintained as a separate activity, under the Motueka Harbour and Coastal Works Reserve Account (MHCWA). The land and other financial assets under MHCWA are held to be used for future improvements to Port Motueka.





Figure 14: Port Motueka

# 3 Strategic Direction

Strategic direction provides overall guidance to the Council and involves specifying the organisation's objectives, developing policies and plans designed to achieve these objectives, and then allocating resources to implement the plans.

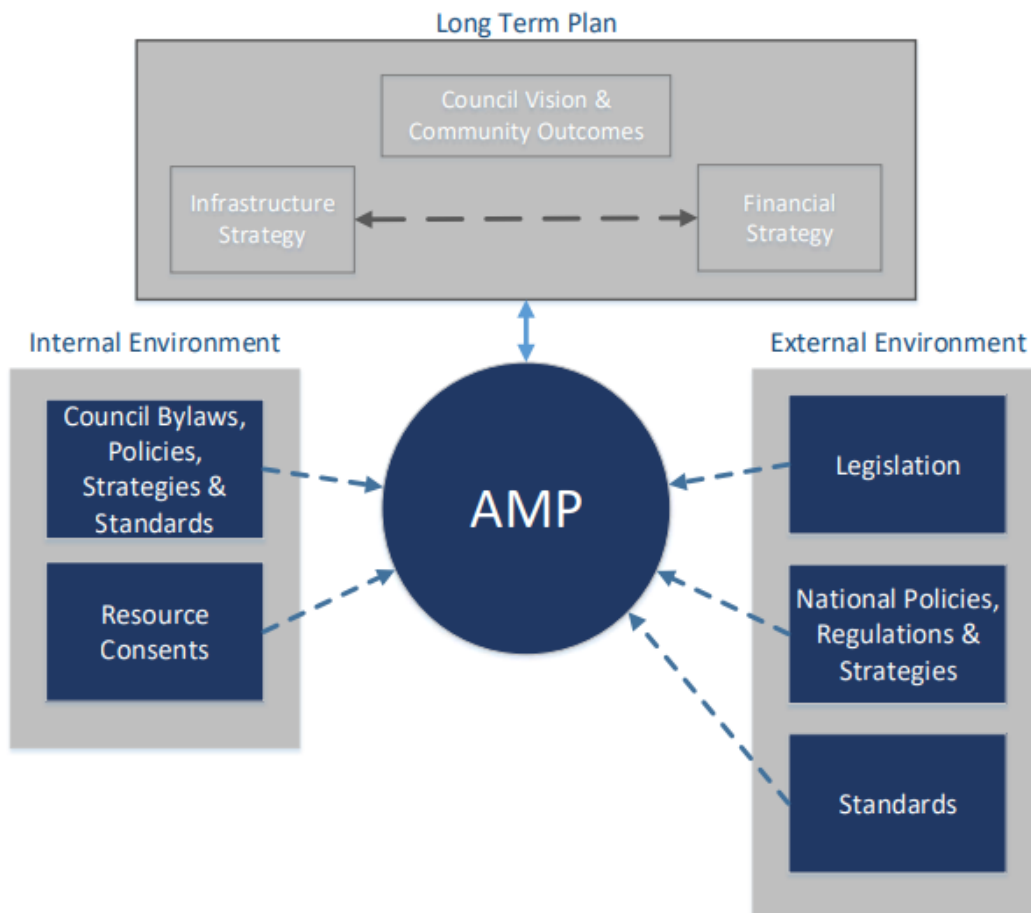
## 3.1 Our Goal

| Activity Goal  |
|--|
| The Council aims to undertake commercial and semi-commercial activities that meet user needs, provide a safe and compliant working environment that contribute to the financial sustainability of the Council. |

## 3.2 Strategic Alignment

This Activity Management Plan (AMP) is a key part of Council's strategic planning process. This plan supports and underpins the financial forecasts and work programmes contained in planning documents like Council's Long Term and Annual Plans.

The constraints that influence how the Council manages it's activities can be internal or external and include legislation, policies, strategies and standards:

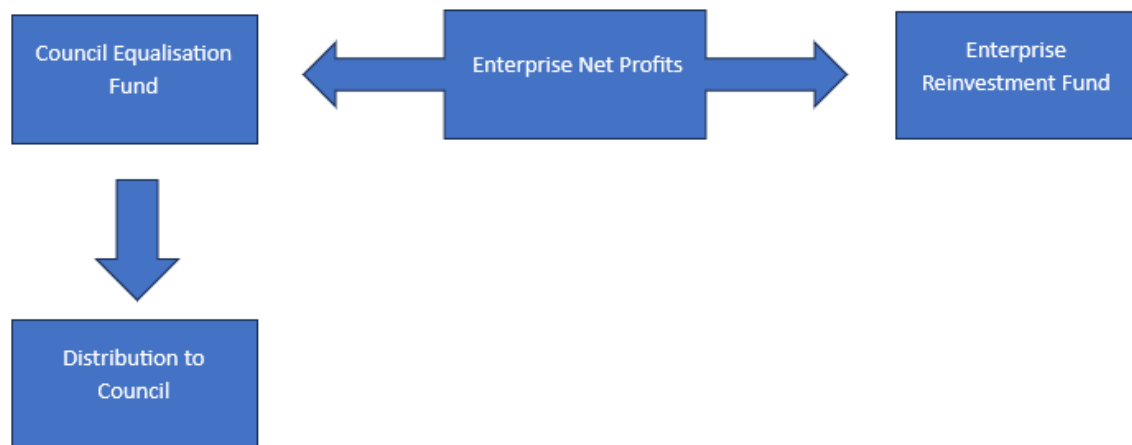


### 3.2.1 Financial Strategy

The Council proposes to continue its current commercial activities. The link to the Enterprise Business Plan for 2024-34 is included for reference in Appendix A.

A key aspect of the revised financial strategy is the introduction of a Equalisation fund to ensure consistent contributions to Council regardless of revenue cycle for forestry.

Residual revenue will be reinvested as described in the business plan.



### 3.2.2 Our Goal

The Council aims to undertake commercial and semi-commercial activities that meet user needs, provide a safe and compliant working environment that contribute to the financial sustainability of the Council.

The Tasman District Council believes that;

- Long term ownership of private (non-listed), high quality, commercial assets within Tasman can reduce the burden on rate payers at the same time as meeting other community needs.
- Selected assets may be directly owned and managed by the council, others, such as forestry, will benefit from independent, specialist management.
- Assets should be purchased and owned with a very long term (possibly intergenerational) time horizon.
- The Council's long term time horizon allows it to invest in assets that other shorter-term investors may not find attractive due to a lack of immediate liquidity.
- Given this, return expectations should be set with a suitable time horizon to reflect the longer-term cyclicity of investment assets.

- The long-term goal of the Enterprise committee and the enterprise group are to reinvest 75% of the distributable income generated and pay the remaining 25% as a dividend to the Council each year.

### 3.3 Investment Policy

The Council adopted a revised investment policy for the Enterprise activity in 2023. This Investment Policy outlines a principles-based approach to investment decisions and the rationale for holding each asset class. This Investment Policy should be read in conjunction with the Enterprise Activity Management Plan and sets the framework for investment and reinvestment.

This Policy is specifically designed to take into account not just financial, but also environmental, social, cultural and governance considerations. The responsible investment principles outlined here reflect a range of practical and fiduciary considerations with respect to how the policy is defined, what asset classes are chosen to manage and how any investment priorities are chosen.

This integrated approach will improve investment decision-making (with the Council, as required) to improve overall portfolio risk management and expected returns over the longer term. A balanced and ethical approach to investing is fundamental to Council investment policies – where short and long-term consideration of a broad range of factors (for example from climate change to culture enhancement) might impact individual assets and economic performance.

It is important to note, that once set, the investment strategy itself will not remain static. Investment decisions and opportunities will incorporate new information including market developments.

#### 3.3.1 Port Tarakohe Financial Review

In 2023, a review of the Ports financial position was undertaken. With \$3 million of historic debt plus \$13.5 million of committed debt for Phase 1 development works, Port income while increasing, remains insufficient to cover depreciation and interest. This reality resulted in Council agreeing to consider the Port as a community benefit asset receiving a level of funding contribution from reserves and general rates.

#### 3.3.2 Contribution to Community Outcomes

Table 3 summarises how the commercial activity contributes to the achievement of the Council's Community Outcomes.

Table 3: Community Outcomes

| Community Outcomes  | How Commercial Activity Contributes to the Community Outcomes   |
|---|---|
| <p>Our communities are healthy, safe, inclusive and resilient</p>   | <p>The Council's commercial assets provide a healthy and safe environment for users.</p> <p>The Council's commercial assets are in compliance with health and safety standards.</p> <p>The Council's aerodromes and ports are resilience assets for communities with limited road access.</p>   |
| <p>Our urban and rural environments are people-friendly, well planned, accessible and sustainably managed</p>             | <p>The Council's commercial activities are managed to provide functional, pleasant and safe environments, to minimise any public health hazards and provide attractive facilities.</p> <p>Future commercial development is managed to minimise negative impacts on the environment, with sustainability as an expectation.</p> <p>The Council's commercial assets are accessible to the whole community.</p>  |
| <p>Our communities have access to a range of social, cultural, educational and recreational facilities and activities</p> | <p>The Council's commercial activities provide spaces for social interaction and recreation.</p> <p>The Council's commercial forests are managed to provide the optimal level of benefit to the overall community, by balancing commercial and recreational use.</p>  |
| <p>Our region is supported by an innovative and sustainable economy</p>   | <p>The Council's commercial activities provide an income stream to the Council to reduce its reliance on rates.</p> <p>The Council's commercial activities provide jobs for the local community and helps develop the local economy.</p> <p>The Council's commercial activities involve a range of legacy assets. The activities provide recreational and resilience assets that are managed using commercial disciplines, to minimise the burden on ratepayers.</p> <p>The Council's forestry assets provide a sustainable economic resource for the community and a carbon offset for Council activities.</p> |
| <p>Our infrastructure is efficient, resilient, cost effective and meets current and future needs</p>                      | <p>The Council's commercial activities provide commercial and recreational facilities to meet the community needs at an affordable level.</p>   |

| Community Outcomes   | How Commercial Activity Contributes to the Community Outcomes   |
|--|---|
| Our unique natural environment is healthy, protected and sustainably managed   | <p>The Council's commercial forests have gained Forestry Stewardship Council certification to ensure that they are sustainably managed within internationally recognised guidelines.</p> <p>The Council's forests store carbon to reduce the impact of climate change and meet obligations under climate change agreements.</p> |
| Our communities have opportunities to celebrate and explore their heritage, identity and creativity  | <p>The Council's commercial assets include sites that have historical significance and are available for historical reference and exploration.</p> <p>Historic places and iwi interests are respected and protected through planned Council development.</p>  |
| Our Council provides leadership and fosters partnerships including with iwi, fosters a regional perspective, and encourages community engagement | The Council has established various user and advisory groups such as Motueka Aerodrome Advisory Group, Tākaka Aerodrome User Group, and Port Tarakohe Advisory Group as a means of engaging with the community on Council's commercial and semi-commercial activities.  |

The Council owns a number of commercial and semi commercial businesses that together form the focus of the Enterprise committee. All these businesses can be characterised as all or some of:

- Long term community and/or recreational value
- Environmentally valuable.
- Culturally valuable
- Investments that can drive a long-term sustainable return.
- Economically strategic for the region
- Legacy assets.

Capturing all of the above in a Policy is not easy, however, it is important to recognise that the reason for owning any asset may not be due to its purely commercial investment return potential.

### 3.3.3 Prioritisation

The Council provides many services on behalf of Tasman's residents and there is often competing demands for Council's investment across and within these services. The Council needs to decide how much, and when, to invest in these services in a way that maintains affordability for customers and ratepayers.

There are multiple factors that affect the priority of individual projects or work streams. These include:

- The need to protect public health and safety
- The need to conserve and enhance the natural environment
- Statutory compliance
- Meeting the needs of tomorrow's population
- Readiness to implement works
- Co-funding opportunities
- Creating functional and attractive public places
- Benefits and risks
- District distribution
- Strategic fit.

The Council has applied the following principles when developing its programme of works:

- To continue to meet its fiscal prudence, sustainability and environmental sustainability obligations.
- To keep the medium to long-term in focus i.e. rather than being overly diverted by the shorter-term recovery from the Covid-19 pandemic.
- To understand the trade-offs or benefits across all of the well-being domains (social, environmental, economic and cultural).
- To capitalise on the economic environment (i.e. enhanced borrowing terms, and increased labour and skills availability).
- To make the most of the enhanced opportunities of Government funding, subsidies and other incentives to advance the community outcomes.
- To right-size the Council staffing and operational expenditure.

The Council's commercial assets will be managed using commercial disciplines and approaches. At the same time, the Council balances that approach within a local government framework that provides for a level of commercial and recreational use.

The Council has taken all of the above into consideration in order to present a programme that is achievable and affordable. Generally, mandatory requirements such as statutory compliance take priority, and discretionary activities have been programmed, second to this. The Council's commercial activities largely fall into discretionary activities, however, where commercial activities effectively fund themselves; the activities are not subject to the same level of prioritisation as other Council activities.

### 3.4 Financial Delegation and Responsibility

Financial delegation is described in the Council's Delegation manual and policy documents. All investments must align with the Council's Investment Policy. The Council's Investment Policy is detailed as part of its Treasury Risk Management Policy including liability management and investment policies.

### 3.5 Enterprise Committee

The Enterprise Committee was formed in 2016. It has delegations within its mandate and makes recommendations to Full Council on major matters. The primary objective of the Enterprise Committee is the prudent management of commercial assets and resources of the Council.

### 3.6 Advisors

The Council contracts a Forestry Manager to manage the Council's Forestry assets. The contract is regularly reviewed and has a limited term.



## 3.7 Investment Objectives

Investment objectives developed by the Enterprise Committee establishes the Council's high-level, long-term investment objectives and key considerations regarding the investment portfolio and appropriate asset allocation.

In its financial investment activity, the Council's primary objective when investing is the protection of its investment capital and that a prudent approach to risk and return is always applied within the confines of this policy.

The Council will act effectively and appropriately to:

- Protect the Council's investments.
- Ensure the investments benefit the Council's ratepayers.

### 3.7.1 Financial Strategy

The Financial Strategy outlines the Council's financial vision for the next 10 to 20 years and the impacts on rates, debt, levels of service and investments. It guides the Council's future funding decisions and, along with the Infrastructure Strategy, informs the capital and operational spending for the Long-Term Plan 2024-2034.

Over the next 10 years, forecast rate income increases and debt levels are projected to be very near the Council's limits. The Council has had to work hard to prioritise and plan a work programme, which addresses the most pressing key issues while staying within these limits. This means there is very little scope to add further work to the programme within the next five years. The Enterprise Business Plan is attached in Appendix A.

### 3.7.2 Return Expectations

In order for the long term goal of reducing the burden on ratepayers to be achieved, some or all of the following long-term return measures should be employed. Assets should generate a total return over the long term that:

- Exceeds the long-term borrowing cost of Tasman District Council.
- Aligned with the growth rate of regional GDP.

### 3.7.3 Asset Allocation

The appropriate asset allocation is one that exposes Tasman District Council is low to medium risk. According to the Treasury Risk Management Plan, the Council's general policy on investments is:

- The Council may hold financial, property, forestry, and equity investments if there are strategic, commercial, economic or other valid reasons (e.g., where it is the most appropriate way to administer a Council function).
- The Council will keep under review its approach to all major investments and the credit rating of approved financial institutions.
- The Council will review its policies on holding investments at least once every three years.

### 3.7.4 Diversification

The Council's Group's investment portfolio is dominated by Forestry assets which make up 68% of the portfolio (asset value) and provide 80% of the returns (EDBITA). A key strategy in the Enterprise Activity Business Plan (Appendix A) is to diversify away from a reliance on Forestry.

Best-practice risk management policies typically recommend a diversified portfolio. Diversification reduces the impact of unsystematic risk. It is important to invest across a range of asset classes and also a range of investments within individual asset classes to achieve the benefits of portfolio diversification.

### 3.7.5 Investment policies

Tasman District Councils investment policies are detailed in its 'Treasury Risk Management Plan'

### 3.7.6 'No surprises'

The Enterprise Committee follows a 'no surprises' policy whereby to the extent possible the Full Council is informed well in advance of any material events, transactions or issues arising.

### 3.7.7 Tasman Climate Action Plan

In 2019, the Council adopted the 'Tasman Climate Action Plan' (Action Plan). The Action Plan is the Council's initial response to the urgent need to take action on climate change, to build climate resilience and reduce greenhouse gas emissions.

The Action Plan sets out goals, targets and actions relating to three key themes:

- Mitigation – how we can reduce greenhouse gas emissions from the Council's activities.
- Adaptation – ways we can respond to our changing environment, including positive opportunities.
- Leadership – how we can lead by example, advocate and encourage others to take action.

The following goals are the long-term aspirations of the Council. They represent the first step towards a cohesive package of activities that address climate change issues.

- The Council contributes to New Zealand's efforts to reduce greenhouse gas emissions (including net carbon emissions).
- Tasman District becomes more resilient to the impacts of climate change.
- The Tasman Community is informed of climate change actions and options for response.
- The Council shows clear leadership on climate change issues.

Goals will be measured against targets and achieved by implementing the actions set out in the Action Plan. Targets and actions of direct relevance to this activity are listed below. Several other actions are also relevant (e.g., those relating to information provision and leadership goals) - see the online version of the Action Plan for details: [www.tasman.govt.nz/climate-change](http://www.tasman.govt.nz/climate-change).

| Goals  | Targets  | Actions (short-term) 2019 - 2021  | Actions (medium-term) 2021 - 2024   | Actions (long-term) 2024+   |
|--|--|---|---|---|
| 1. The Council contributes to New Zealand's efforts to reduce greenhouse gas emissions (including net carbon emissions). | <p>1(a) The Council's emissions* of methane reduce by 10% below 2017 levels by 2030 and 47% by 2050 or earlier. the Council's net emissions* of all other greenhouse gases reduce to zero by 2050.</p> <p>*from the Council's own activities.</p> <p>Targets are based on Zero Carbon Bill. If necessary, revise targets once enacted.</p> | (v) Continue to invest in forest plantations and participate in the Emissions Trading Scheme (ETS) programme. Explore opportunities to plant carbon forests on the Council land (e.g. river berm land). | Continue to invest in forest plantations and carbon forests, and participate in the ETS programme | Continue to invest in forest plantations and carbon forests, and participate in the ETS programme |

### 3.8 Our Partners and Stakeholders

#### 3.8.1 Partnerships with Te Tauihu iwi

Council is committed to strengthening partnerships with iwi and Māori of Te Tauihu and providing opportunities for Māori involvement in the Council's decision-making processes in a meaningful way. There are eight iwi that whakapapa and have Statutory Acknowledgements to places within Te Tau Ihu (Top of the South Island) and Te tai o Aorere (Tasman District). They include representation by the following entities:

- Ngāti Apa ki te Rā Tō
- Ngāti Koata Trust
- Ngāti Tama ki te Waipounamu Trust
- Te Ātiawa o te Waka-a-Māui
- Te Rūnanga a Rangitāne O Wairau
- Te Rūnanga o Ngāti Kuia Trust
- Te Rūnanga o Ngāti Rārua
- Te Rūnanga o Toa Rangatira

The Tasman District also covers the northern-western part of the Ngāi Tahu takiwā (tribal area/territory). Murchison is within the Ngāi Tahu takiwā and Ngāti Waewae iwi also have interests in this area.

Iwi Management Plans are lodged by iwi authorities and received by the Council under the Resource Management Act 1991. Once lodged with the Council, they are planning documents that the Council is required to take into account when preparing or changing Resource Management Act Plans.

Iwi Management Plans document iwi worldview and aspirations for the management of resources, and help the Council and staff to better understand those factors.

The Te Tauihu Intergenerational Strategy is also a key strategic document that is influential in determining our community outcomes.

In addition, a key partner is the Maara Moana Group. This is a consortium of all eight Te Tauihu iwi, formed to govern iwi owned waterspace in Golden Bay and Tasman Bay.

### 3.9 Stakeholder engagement

There are many individuals and organisations that have an interest in the management and operation of the Council's assets and services. The Council works alongside a variety of stakeholders and partners to share knowledge and views, make the most of resources, and achieve shared goals. The Council has a Significance and Engagement Policy which is designed to guide the expectations of the relationship between the Council and the Tasman community.

The stakeholders the Council consults with about this activity include:

- The Enterprise committee (Council and expert advisors)
- The Port Tarakohe, Motueka Aerodrome and Takaka Aerodrome advisory groups
- The Port Tarakohe and Motueka Aerodrome Safety Group
- Elected members (Council and Community Board members)
- Regulatory (consent compliance, national regulatory bodies)
- Fisheries organisations particularly Maara Moana and the Marine Farmers association.

- Heritage New Zealand Pouhere Taonga
- Affected or interested parties (when applying for resource consents).

### 3.10 Key Linkages

This Plan is to be read with consideration of other Tasman District Council planning documents, including the Activity Management Policy and Infrastructure Strategy , along with the following key planning documents:

- Long Term Financial Plan 2024-34
- Annual Plan 2023/24
- Treasury Risk Management and Investment Policy
- Enterprise Business Plan (Appendix A).

## 4 Key Issues and Response

The Business Plan for Enterprise 2024-2034 can be viewed via the link included in Appendix A. Key issues facing the Enterprises Activity overall are:

### 4.1 Risk Exposure

The Council manages a diverse range of commercial activities, with multiple compliance and health and safety environments. Some commercial activities are small, and therefore are unable to fund specialist management knowledge. The consequence is that the Council has to manage somewhat higher levels of exposure to financial, legal and health and safety risks.

### 4.2 Legacy Assets

The commercial portfolio has several legacy assets, where full commercial returns cannot be achieved. These legacy assets were not acquired for investment purposes and are often subject to restrictions on their disposal. The less-than-commercial returns is often due to a lack of economies of scale. Port Tarakohe is the main underperforming asset in the portfolio, and the scale of potential improvements is subject to future Government and industry support.

### 4.3 Aerodromes Strategic Approach

Motueka Aerodrome and Tākaka Aerodrome are relatively small operations and do not benefit from economies of scale. It is difficult to manage the income and costs so that these activities do not require some rating support. This applies particularly for Tākaka Aerodrome.

The primary objective for these facilities is to be operated without support from general rates over the medium term. Motueka Aerodrome is now making a small surplus each year, as we have been able to increase revenue in recent years. Tākaka Aerodrome is still making a small deficit each year; however, the small user base means we have limited options to increase revenue.

The key issues for Motueka Aerodrome are:

- Provision of a service that is affordable to users, whilst generating sufficient revenues to fund operating costs and capital renewals.
- The current use of the aerodrome for drag racing events (up to four per year) that have both a safety and environmental affect and can cause localised damage to the runway.
- Maintenance of aerodrome facilities to a standard, which maximises the life and returns from the assets.

The strategic approach to these issues is:

- Regular engagement with stakeholders through the advisory and user groups.
- Limited tenure for the drag racing under strict operating conditions.

- Encouragement of additional hangars, aviation businesses and other development associated with the aerodrome activities in order to widen the income base and improve financial returns.
- Maintenance contracts are held with key service suppliers.
- Condition assessments to be undertaken regularly.
- Consideration of aerodrome user requirements with any development activity.

The key issues for the Tākaka Aerodrome are:

- Relatively high fixed costs and a limited user base.
- Reliance on rates to fund the shortfall in revenue and total costs.
- High depreciation costs due to asset revaluations and legacy infrastructure.
- Safety concerns due to the short unsealed cross-runway.

The strategic approach to these issues is:

- Regular engagement with stakeholders through the user group.
- Focus on cost management, to maintain the asset as cost-efficiently as possible.
- Extension and sealing of the cross-runway to reduce safety concerns.

#### 4.4 Holiday Park Strategic Approach

The Council has a single ownership model for its holiday parks; it has completed the buyback of all tenant improvements. The Council's preference is to lease the holiday parks to suitably experienced operators.

The key issues for our holiday parks are:

- Provision of a service that is affordable to the users yet reflects the latest industry trends to ensure ongoing demand for facilities.
- Balancing the demand for improvements, with the preservation of reserve land for the community.
- Maintaining the facilities to a standard, which maximises the life and returns of the assets.

The strategic approach to these issues is:

- Regular engagement with the lessees / managers.
- Annually updated 10-year capital programmes. With regular reinvestment in the properties.
- Consideration of additional development where a business case can substantiate further activities to improve overall profitability.
- Periodic lease extensions to maintain the value of the leased parks and encourage ongoing maintenance.

- Lease of Collingwood Holiday Park, once the underlying adjacent land representation issues are resolved.

## 4.5 Commercial Property Strategic Approach

The Council has a small commercial property portfolio, and at times includes strategic land acquisitions for non-commercial reasons. The general approach is to manage commercial property as standard commercial investments.

The key issues for commercial property are:

- Maintaining the facilities to a standard, which maximises the life and returns of the assets.
- Underlying poor building condition for some assets.
- Low returns from assets bought for non-commercial reasons, and a reliance on general rates income.

The strategic approach to these issues is:

- Carry out property condition surveys and develop a long-term asset management plan.
- Regular engagement with the tenants.
- Annual capital renewal budgets to allow for unplanned repairs and smaller capital works.
- Consideration of additional development where a business case can substantiate further activities to improve overall profitability.

## 4.6 Forestry Strategic Approach

The Council's commercial forests are managed to provide the optimal level of benefit to the overall community, by balancing commercial and recreational use.

The key issues for all forestry are:

- Potential conflicts between commercial production forestry use and recreational use.
- Revenue affected by harvest cycles.
- Large variances in export log prices due to global demand issues.
- Uneven age class of trees, with a large proportion of trees maturing at the same time.
- High harvest costs for some areas due to difficult terrain and/or proximity to residential housing.
- Maintaining a critical mass for sustained and regular harvesting programme.
- Managing asset risks and obtaining appropriate insurance.
- Managing operational risks.

The strategic approach to these issues is:

- Develop an equalization fund to ensure reliable and consistent contributions to Council.
- Use of experienced and well-resourced external forest managers.



- Regular engagement with forest managers and other stakeholders.
- Clear demarcation between forests with regular recreational access and forests with permit access only.
- Retirement of forests that have low profitability and high recreational demands.
- Restrictions on recreational use when the fire risk is extremely high.

## 4.7 Port Strategic Approach

Both Port Tarakohe and Port Motueka combine commercial and recreational activities. Port Tarakohe is fully under the Council's control, but does not yet have the economies of scale to operate successfully. The Port is a key resilience asset and recreational resource for the Golden Bay community.

The underlying strategy is to run the Port as cost-effective as possible, whilst managing accrued debt and leveraging the expansion of marine farming to improve the overall financial position of the Port.

The land at Port Motueka is leased to various parties, including the three private boat clubs that are based in Motueka.

The primary strategy for this land, is to generate a suitable return based on the type of activity undertaken on the land and retain these returns for the future development of Port Motueka.

The key issues for our ports are:

- Ongoing financial deficits at Port Tarakohe due to low revenues and high debt.
- Lack of clarity on future mussel volumes due to the ongoing expansion of marine farming in Golden Bay.
- Poor underlying infrastructure conditions at Port Tarakohe requiring costly re-investment.
- Potential conflicts between commercial and recreational users at Port Tarakohe.
- Inadequate recreational user facilities at Port Tarakohe.
- Low revenue community leases for the three boat clubs at Port Motueka.
- Lack of boat maintenance facilities in the Tasman region.

The strategic approach to these issues are:

- Review Port Tarakohe debt and fee structure and develop a plan to resolve issues. Council has resolved to allocate funds from Enterprise activities and Forestry Emissions Trading scheme to repay debt over the next ten years.
- Develop a business plan based on anticipated revenues.
- Resolve health and safety, water supply, deferred maintenance, and infrastructure issues by 2025.



## 5 Levels of Service

The Levels of Service concept is more suited to the core functions of the Council. The commercial activities primary focus is to contribute to the financial sustainability of the Council, and hence the financial performance of our commercial activities are the key levels of service measurement for the Council Enterprises. These levels of service provide the basis for the life cycle management strategies and works programmes identified in this plan.

Levels of service are attributes that Tasman District Council expects of its assets to deliver the required services to stakeholders.

A key objective of this plan is to clarify and define the levels of service for our commercial activities and then plan our future operations, maintenance, renewal and development works to deliver that service level.

Levels of service can be strategic, tactical, and operational or implementation based. Levels of service often reflect current industry standards and can be based on:

- Customer Research and Expectations: Information gained from stakeholders on expected types and quality of service provided.
- Statutory Requirements: Legislation, regulations, environmental standards and the Council bylaws that affect the way assets are managed (e.g. resource consents, building regulations, health and safety legislation). These requirements set the minimum level of service to be provided.
- Strategic and Corporate Goals: Guidelines for the scope of current and future services offered and manner of service delivery, and define specific levels of service, which the organisation wishes to achieve.
- Best Practices and Standards: Design and construction requirements to meet the levels of service and needs of stakeholders.

As the primary focus of the Council's commercial activity is to contribute to the financial sustainability of the Council, the Council has adopted financial performance measurements as the key levels of service for Council Enterprises.

The detailed Levels of Service are shown in the following section.

## 5.1 Levels of Service

Table 4 summarises the levels of service and performance measures for our commercial activities.

Table 4: Levels of Service and Performance Measures

| Levels of service   | We will know we are meeting the level of service if..   | Current performance 2023-24   | Future performance targets  |  |   |   |
|---|---|---|---|--|---|---|
|   |   |   | Year 1 target 2024-2025   | Year 2 target 2025/2026  | Year 3 target 2026/2027   | By year 10 2027 - 2033  |
| Commercial assets are managed prudently to provide a financial return for the benefit of the District's ratepayers. | Separate measures that reflect industry benchmarks for the underlying assets. These measures will be researched and agreed with the Enterprise Committee during 2024. Commercial property will be based upon returns and remaining lease terms. Forestry will be around yields and management of risks and costs, tourism will be based on occupancy rates and returns against industry standards. Aerodromes and Ports will be measured on | EBITDA<br>Forestry \$4.0m (+96%)<br>Port Tarakohe \$-54k (-152%)<br>Holiday Parks \$310k (-45%)<br>Commercial Property \$330k (-10%)<br>Motueka Aero \$90k (+122%)<br>Tākaka Aero \$30k (-5%) | EBITDA<br>Forestry \$4.0m<br>Port Tarakohe \$-54,000<br>Holiday Parks \$310,000<br>Commercial Property \$330,000<br>Motueka Aerodrome \$90,000<br>Tākaka Aerodrome \$30,000 | Forestry \$2.22M<br>Port Tarakohe \$224,000<br>Holiday Parks \$510,000<br>Commercial Property \$383,000<br>Motueka Aerodrome \$33,000<br>Takaka Aerodrome \$51,000 | Forestry \$2.7M<br>Port Tarakohe \$253,000<br>Holiday Parks \$645,000<br>Commercial Property \$372,000<br>Motueka Aerodrome \$42,000<br>Tākaka Aerodrome \$67,000 | Forestry \$2.3M<br>Port Tarakohe \$273,000<br>Holiday Parks \$735,000<br>Commercial Property \$360,000<br>Motueka Aerodrome \$42,000<br>Tākaka Aerodrome \$66,000 |

| Levels of service   | We will know we are meeting the level of service if..   | Current performance 2023-24                  | Future performance targets                                     |  |  |  |
|---|---|--|--|--|--|--|
|   |   |  | Year 1 target 2024-2025  | Year 2 target 2025/2026  | Year 3 target 2026/2027  | By year 10 2027 - 2033   |
|   | <p>compliance and risk measures.</p> <p>All will report on Earnings before Interest, Taxes, Depreciation, and Amortisation (EBITDA) for activity compared to Annual Plan.</p> |  |  |  |  |  |
| Commercial assets are managed prudently to provide a financial return for the benefit of the District's ratepayers. | Percentage of commercial lease and licence relationships, measured by current annual rent value, which are based on an up-to-date lease document and rent amount.             | 2019/2020: 99%                               | ≥ 95%  | ≥ 95%  | ≥ 95%  | ≥ 95%  |
| Aerodromes and Ports operating on best practice foundation.   | If an incident was to occur, then procedures and subsequent investigation find existing procedures  | Health and Safety measures being improved at | Increased reported near-miss incidents, risk registers updated | Increased reported near-miss incidents, risk registers updated | Increased reported near-miss incidents, risk registers updated | Increased reported near-miss incidents, risk registers updated |

| Levels of service | We will know we are meeting the level of service if.. | Current performance 2023-24   | Future performance targets                         |  |  |  |
|-------------------|---|---|--|--|--|--|
|                   |   |   | Year 1 target 2024-2025                            | Year 2 target 2025/2026                            | Year 3 target 2026/2027                            | By year 10 2027 - 2033                             |
|                   | adequate.   | Port Taranaki. CAA regulations and advisory notes being corrected and notified. | regularly, and continued improvements implemented. | regularly, and continued improvements implemented. | regularly, and continued improvements implemented. | regularly, and continued improvements implemented. |

## 5.2 Level of Service Changes

The Council reviews its levels of service every three years, as part of the Long Term Plan (Tasman's 10-Year Plan) process. The Levels of Service from the previous Long Term Plan have been retained without any significant changes.

## 5.3 Level of Service Performance and Analysis

Enterprise is meeting its Level of Service requirement.

## 5.4 Risk Management and Assumptions

This Plan and the financial forecasts within it have been developed from information that has varying degrees of completeness and accuracy, creating some inherent uncertainties and assumptions with the potential to impact on the achievement of the Council's objectives.

## 5.5 Our Approach to Risk Management

The potential impact of a risk is measured by a combination of the likelihood it will occur, and the magnitude of its consequences on a Council objective. Significant risks for Council are managed through Council's risk management strategy, policy and registers.

The Council's Risk Management Framework is under ongoing development and spans the following areas of activity:

- service delivery;
- financial;
- governance and leadership;
- strategic;
- reputation;
- legal;
- regulatory;
- health and safety;
- security;
- business continuity.

Some features of the strategy include:

- table of consequences to help determine the Risk Appetite
- Enterprise Risk Register
- identifying risks
- assessing likelihood and consequence
- documenting controls, actions and escalation

- monitoring and reporting.

The Council has adopted an approach to risk management that generally follows the Australian/New Zealand Standard ISO 31000:2009 Risk Management – Principles and Guidelines.

## 5.6 Activity Risks and Mitigation Measures

### 5.6.1 Enterprise Committee

The Enterprise Committee was formed following the 2016 election and makes recommendations to Full Council. Previously it was a subcommittee of the Corporate Services Committee.

The primary objective of the Enterprise Committee is the prudent management of commercial assets and resources of the Council. From an operational perspective, this means:

- determining the asset allocation strategy of the Council and the Enterprise Portfolio Group;
- determining the investment strategy;
- approving the terms and appointment of investment managers as required;
- monitoring and measuring the performance of the various investments from risk and return perspectives and against relevant performance benchmarks;
- approving the annual budget of the Enterprise Portfolio Group;
- monitoring actual outcomes against budgeted outcomes;
- monitoring the performance of Enterprise staff employed by the Council;
- preparing statutory financial accounts;
- meeting other statutory obligations; and
- reporting to Council as appropriate and as required to the extent that there are “no surprises” and Council is informed well in advance of any material events, transactions, contingencies, or issues arising.

### 5.6.2 Reinvestment Fund

Surplus reinvestment funds from Enterprise Activities are pooled through a reinvestment reserve. This reserve can then be used for new investments in current activities or in new activities. The underlying strategy is to grow the Council’s investments to provide increasing income to offset future rate requirements.

### 5.6.3 Asset allocation

Asset allocation decisions are core strategic decisions on investment policy. These are guided by the long-term objectives established by the Council on advice from the Enterprise Committee. Constructing an investment portfolio requires the determination of the most appropriate mix of asset classes designed to best meet the investment objectives.



The Enterprise Committee will ensure that the benefits contained within the Tasman District Council's Portfolio are protected and enhanced for future generations and implies a bias towards less risk rather than more. As well as a long investment time horizon there is a requirement for the current ratepayers and stakeholders to benefit from the Commercial Activities as well.

5.6.4 Equalisation fund

Around 80% of Enterprise activity net profit is contributed through forestry. Forestry revenue reflects harvest cycles.

It is critical Council receives consistent contributions to allow an effective financial management of Council resources. This fund has been established to facilitate smoothing of Enterprise contributions regardless of forest harvest cycles.

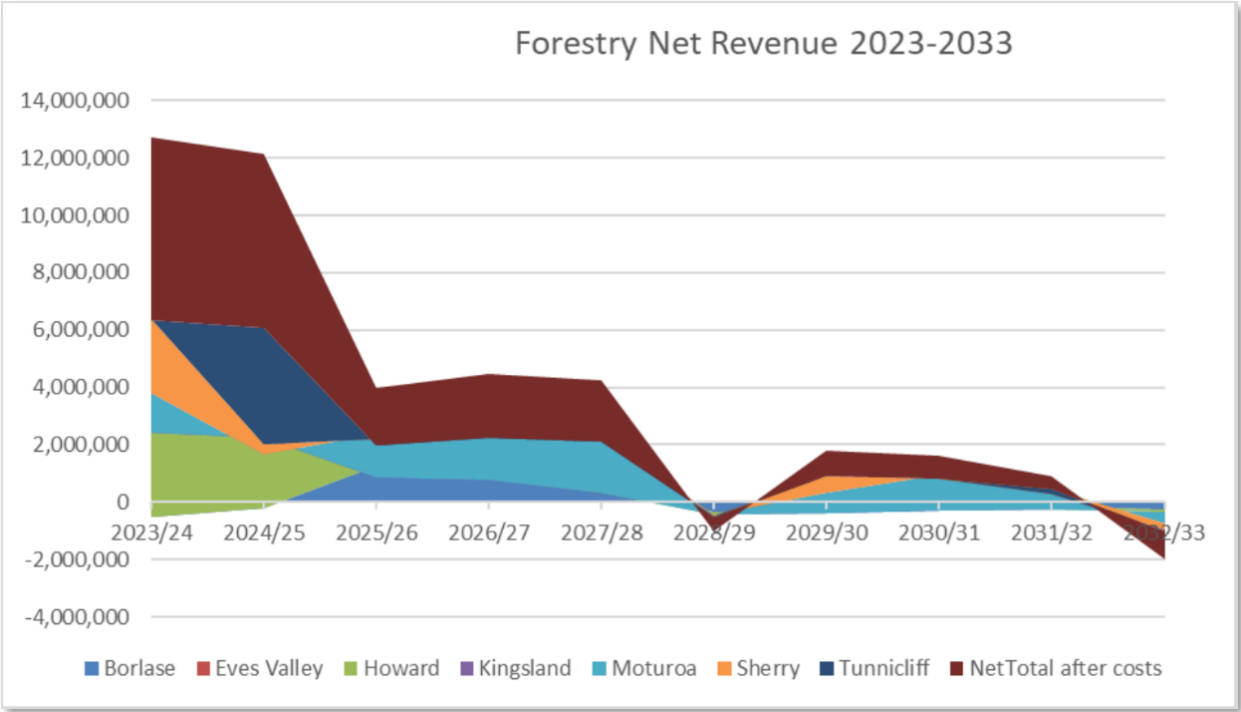


Figure 15: Projected forestry net revenue 2023-2033

## 6 Current and Future Demand

The ability to predict future demand for services enables the Council to plan ahead and identify the best way of meeting that demand. That may be through a combination of demand management and investing in improvements.

This section provides an overview of key drivers of demand and what demand management measures the Council has planned to implement.

### 6.1 Demand Drivers

The future demand for the Enterprise services will change over time in response to a wide range of influences, including:

- land and timber prices
- aquaculture development
- population growth
- changes in demographics
- climate change
- local economic factors including industrial and commercial demand
- seasonal factors (tourism)
- land use change
- changing technologies
- changing legislative requirements
- changing regional and District planning requirements
- environmental awareness.

#### 6.1.1 Aerodromes

The number of aircraft movements at Motueka Aerodrome has been increasing over time, prior to Covid-19, with total movements approaching circa 30,000 per annum. Since Covid-19, movements have decreased; however, the Council expects them to increase again as economic activity recovers to previous levels. The impact of Covid-19 on global aviation is likely to decrease demand for pilot training globally, which may impact growth of the Motueka Aerodrome.

Demand for new hangars at Motueka Aerodrome has been limited in recent years due to cost considerations. It is expected that demand will increase as the economy recovers and the population of the District continues to increase. The development plan of the aerodrome allocates development areas and specifies the types of buildings, construction requirements and activities, which may be undertaken. The Council does not expect to undertake any building development unless there is a sound business case. All developments will be assessed on a fully commercial basis.

The number of aircraft movements at Tākaka Aerodrome is very low, and demand for hangars is limited.

### 6.1.2 Holiday Parks

The impact of Covid-19 and the lack international visitors has fallen unevenly on the Council's holiday parks. Whilst recovering, demand in the summer is still high but demand has been impacted outside of school holidays. Our smaller parks at Collingwood and Murchison have found it easier to replace international visitors with domestic tourists, as they are at different stages of maturity and have much lower visitor numbers generally.

Any modernisation and improvement in accommodation level needs to be balanced against ensuring the service provided is affordable. The campgrounds are to provide affordable and modern accommodation with a return that reflects industry standards. It is not planned for these assets to compete with upmarket hotel and motel accommodation.

Motueka Top 10 Holiday Park and Pōhara TOP 10 Holiday Park are considered close to mature in the growth cycle. Both parks are fully developed and in good condition. Immediate concerns are focused on recovery following Covid-19, but future growth is limited. The business case for more roofed accommodation will be considered.

Riverside Holiday Park Murchison has improved significantly over the last few years, and has been successful in attracting event-related groups. Word-of-mouth and appropriate marketing can achieve further growth.

Collingwood has been upgraded recently to fix significant infrastructure problems. Growth is expected based on word-of-mouth, as the park's reputation recovers, although future growth is limited by the small size of the park.

### 6.1.3 Commercial Property

The Council has a small portfolio of commercial property; hence, demand is assessed on a case by case basis for each property. Māpua Wharf is extremely popular, and demand for retail and hospitality space is high. Apart from an occasional turnover of one of the very small retail units, long-term tenants occupy all the other units. The Council's other commercial properties on Queen Street and Fittal Street are leased to long-term tenants. The Council also owns some remediated land at Mapua, within the commercial property activity, which is being held for potential future development or sale. This land is subject to the Mapua Waterfront Area Masterplan 2018-2028, in which the Council decided to land bank the entire remediated land and allow the area to be used for overflow parking and general community use, pending the outcome of the development plan.

The ongoing use of the remediated land is due to be reviewed between 2024 and 2028.

An over exposure to hospitality has been highlighted and future investment will look at rebalancing away from this sector. Industrial, office and tourism assets are all possible investments.

In 2023 Council purchased commercial land at 99, 111B and 113B King Edward St Motueka. Whilst this property is producing a healthy dividend, this site is intended to be developed into a public swimming pool and recreation facility for the Motueka community.

#### 6.1.4 Forestry

The demand for logs is impacted by both global and domestic factors, and export log prices have varied significantly over the last few years. The Council supplies a significant amount of its logs to the domestic market, which has been more stable, but significant risks exist in overall log demand. There is no planned expansion to the Council's forestry estate, but if an opportunity arose and a suitable business case can be developed, then the Council may consider further small investments in forestry, especially if they complement our existing holdings and align with Council's strategic plans.

#### 6.1.5 Ports

Demand for wharfage and commercial berthage at Port Taranaki is driven by the marine-related industries that use the Port and the movement of minerals (rock and dolomite). Much of this demand is unpredictable and has varied significantly year-on-year. The expansion of marine farming in Golden Bay is likely to increase the volume of mussels farmed considerably over the long-term plan period. The lack of suitable infrastructure at Port Taranaki is a long-term capacity constraint that may lead to mussels being shipped to Nelson instead. The main capacity constraint, is a lack of suitable berths for the additional mussel boats needed to service the expanded marine farms. Additional berths cannot be added easily or cheaply, and any expansion of the Port requires the upgrade of all associated infrastructure.

Port Taranaki and Port Motueka are likely to experience gradual increase in demand for recreational boat users, as the population of the District increases.

## 6.2 Assessing demand

The key demographic assumptions affecting future demand are:

- Ongoing population growth over the next 30 years with the rate of growth slowing over time. The overall population of Tasman is expected to increase by 7,400 residents between 2024 and 2034, to reach 67,900.
- An ageing population, with population increases in residents aged 65 years and over. The proportion of the population aged 65 years and over is expected to increase from 23% in 2023 to 28% by 2033.
- A decline in average household size, mainly due to the ageing population with an increasing number of people at older ages who are more likely to live in one or two person households.

### 6.3 Demand Management

Demand management includes both asset and non-asset strategies to manage demand across the Enterprise activity. The objective of demand management is to actively seek to modify customer demands for services in order to:

- optimise utilisation/performance of existing assets;
- reduce or defer the need for new assets;
- meet the Council's strategic objectives;
- deliver a more resilient and sustainable service; and
- respond to customer needs.

# 7 Lifecycle Management

Lifecycle cost is the total cost to the Council of an asset throughout its life including, creation, operations and maintenance, renewal, and disposal. The Council aims to manage its assets in a way that optimises the balance of these costs. This section summarises how the Council plans to manage each part of the lifecycle for this activity.

## 7.1 Asset Condition and Performance

The Council needs to understand the condition of its assets as this helps inform asset management decision-making. Condition monitoring programmes consider how critical an asset is, how quickly it is likely to deteriorate and the cost of data collection.

### 7.1.1 Aerodromes

The commercial team and our maintenance contractors undertake regular inspections. The Motueka Aerodrome sealed runway is in good condition, following repairs and remarking in 2019. A reseal is anticipated in the 2024-25 FY. The Motueka grass runway and taxiways are in good condition. The Tākaka Aerodrome sealed runway was resealed and remarked in 2020 and is in good condition. The Tākaka cross-runway is unsealed and is in good condition.

### 7.1.2 Holiday Parks

Condition reports for all holiday parks were carried out in 2023. Motueka Top 10 Holiday Park is in very good order and the lessee proactively manages the park. The asset condition is well understood and there have been regular asset renewals over recent years. Pōhara Top 10 is in good order, and the lessee generally proactively manages the park. Some asset renewals have become delayed in recent years and the Council is looking to improve the delivery of its renewal programme.

Riverside Holiday Park, Murchison is in good condition after significant investment in recent years. Collingwood Holiday Park is in fair condition and requires building improvements.

### 7.1.3 Commercial Property

Significant work has been undertaken at Māpua Wharf to renew/refurbish several of the older buildings in recent years. In general, the buildings are now in good condition.

The building at 183 Queen Street has some underlying design issues and it is not commercially viable to bring the building up to modern standards. We are currently maintaining the building at a cost-effective level, and will address the condition of the building if there is any change of use or tenancy.

Seismic assessment of key properties was made during 2012, all of which were above minimum requirements.

Desktop condition assessments are made annually when valuations are completed and a full on-site assessment over a 7 to 10 year cycle. Structural assessments are arranged if any major issues are identified.

#### 7.1.4 Forestry

The Council receives quarterly reports from PF Olsen Limited, highlighting any issues with the forests, along with market updates. Site visits to every forest occurs at least annually, by the Enterprise team.

#### 7.1.5 Port Tarakohe

The Council has invested considerable sums focusing on maintenance, improvements and health and safety recently. This includes the following:

- Replacing lighting infrastructure with new pole lighting
- Installing a potable and non-potable water supply
- Repairing concrete wharf spalling to the wharf and supports
- Demolishing the old derelict wooden wharf and replacing this with a sheet pile wharf and ramp
- Replacing and upgrading wharf fendering
- Installing new large vessel berthage with floating concrete pontoons
- In 2024-25 a new ablutions, kitchen and office facility will be constructed.

#### 7.1.6 Operations and Maintenance

Operations include regular activities to provide services. Maintenance includes all actions necessary for retaining an asset as near as practicable to an appropriate service condition including regular ongoing day-to-day work necessary to keep assets operating.

Commercial activities are managed as a part of the Enterprise activity. The Enterprise and Property Services Manager is responsible for the overall management and is the official Airport Operator for both Motueka and Tākaka Aerodromes. Day-to-day management of all commercial activities is delegated to the commercial team.

All operation and maintenance of the forestry is currently under contract to PF Olsen Limited, who arrange for all planting, silviculture and harvesting. This includes land management and weed control work as required.

The only commercial asset with dedicated staff is Port Tarakohe. The Port Manager, part-time Port Assistant and administrator manage the day-to-day operations and maintenance of the Port.

### 7.1.7 Maintenance Strategy

The Council's strategy is to maintain commercial assets at a level that maximises the overall profitability of the assets, subject to a minimum maintenance standard. Where possible, the full maintenance cost of commercial assets is recovered from fees and charges from users of the facilities and/or rental income from tenants. For forestry assets, the full maintenance costs are funded from ongoing harvest activities, but if no harvest activities are expected, then the costs would be funded from existing reserves. For holiday park assets, the regular annual maintenance cost of all facilities is the responsibility of the lessees, however, asset renewals are the responsibility of the Council.

### 7.1.8 Maintenance Activities

Where the Council is responsible for repairs and maintenance, the Council's approved contractors generally undertake this. The level of maintenance work for commercial assets is relatively small, and is generally procured on an ad hoc basis. Some regular maintenance, such as the mowing of the aerodromes, is based on an agreed monthly or annual fee.

Large project work, such as major asset renewals or development, is undertaken using a range of contractors to suit the particular project. Competitive quotes or tenders are required to obtain the best price.

The Port Manager and Port Assistant perform some repairs and maintenance activities at Port Tarakohe. This includes cleaning, gardening, replacement of water filters, and basic maintenance of the port assets, such as the marinas. The plastic marinas require regular replacement parts and cleaning to remove shellfish and other pests. Specialist port equipment, such as the weighbridge, navigational aids and moorings, are serviced on a periodic basis. The weighbridge and related software are subject to an annual maintenance contract.

### 7.1.9 Maintenance Standards

Maintenance standards vary between different assets. Some assets are maintained to a lesser degree, to reflect the age, condition, useful life, and financial performance of the assets. Buildings are maintained to the minimum standard required for the occupier's use, and to ensure that the building is safe and compliant. Port Tarakohe is maintained at a minimum level only to ensure that the Port is safe, due to ongoing financial deficits. Key aerodrome assets, such as sealed runways, grass runways, taxiways, painted markings and navigational aids are maintained by best practice.

### 7.1.10 Deferred Maintenance

Deferred maintenance includes:

- The shortfall in rehabilitation or refurbishment work required to maintain the service potential of the asset, or
- Maintenance and renewal work that was not performed when it should have been, or when it was scheduled to be, and which has therefore been put off or delayed for a future period.



Some maintenance of commercial assets has been deferred in recent years. This work has been deferred due to funding restrictions and workload issues.

## 7.2 Asset Renewal/Replacement

Renewal is major capital work which does not significantly alter the original service provided by the asset, but restores, rehabilitates, replaces or renews an existing asset to its original service potential. Work over and above restoring an asset to original service potential is considered to be an acquisition resulting in additional future operations and maintenance costs.

Asset renewal is typically undertaken to either:

- Ensure the reliability of the existing infrastructure to deliver the service it was constructed to facilitate or
- To ensure the infrastructure is of sufficient quality to meet the service requirements.

It is possible to prioritise renewals by identifying assets or asset groups that:

- Have a high consequence of failure, e.g. critical Assets
- Have high use and subsequent impact on users would be significant,
- Have higher than expected operational or maintenance costs that becomes uneconomical, and
- Have potential to reduce life cycle costs by replacement with a modern equivalent asset that would provide the equivalent service.

Many of the Council's commercial assets are comprised of multiple small buildings and facilities. In order to manage relatively small renewal projects, a regular annual capital renewal budget is set to cover both planned and unplanned renewals.

A renewal programme for major renewal projects is then developed as follows:

- Taking into account asset age and remaining life predictions, but also calculating when the remaining life expires and converting that into a programme of replacements, based on valuation replacement costs.
- Reviewing and justifying the renewals forecasts using the accumulated knowledge and experience of asset operations and asset management staff. This incorporates the knowledge gained from tracking asset failures and performance through the asset management system.

The renewal programme is reviewed in detail during each AMP update (i.e. three yearly), and every year the annual renewal programme is reviewed and planned with the input of our users, tenants and maintenance contractors.

The Council proposes to maintain the existing commercial assets to meet the existing needs of users and tenants.

### 7.2.1 Motueka Boat Maintenance Facilities

There are no fully compliant boat maintenance facilities in the Tasman region, and the facilities at Port Nelson is subject to capacity issues. As marine-related activity in the region is expected to grow, the demand for boat maintenance facilities is likely to increase. The provision of compliant boat maintenance facilities will help to deter non-compliant maintenance activities, and improve environmental protection in the coastal areas of the district.

The Council has identified Port Motueka as a potential location for some small boat maintenance facilities in the region. The size and scope of these facilities has not yet been determined. The Council is planning to complete a masterplan of Port Motueka to help determine the scale of facilities that may be developed. A provision of \$500,000 has been included in the LongTerm Plan in 2025 – 2026, to allow for potential funding of these facilities from the Motueka Harbour and Coastal Works Reserve Account. It is expected that other sources of funding will be required.

## 7.3 Asset Development

Expenditure on new assets and services in the capital works program will be accommodated in the long-term financial plan, but only to the extent that there is available funding. New assets require consideration of how to fund future operations, maintenance and renewal costs, and consideration also needs to be taken into account for future depreciation when reviewing long term sustainability.

### 7.3.1 Motueka Aerodrome Capital Renewals

The Motueka Aerodrome Capital Renewals budget of \$300,000 in 2025/2026 is a provision to allow for the potential reseal of the main runway and other capital renewals. In the previous AMP, the main runway was planned to be resealed in 2022/2023, however, the main runway was recently repaired and should remain in good condition for the next five years. We will monitor the durability of the runway repair over the next three years, and potentially adjust the timing of the reseal again in the next AMP.

### 7.3.2 Port Tarakohe Capital Renewals

The Port Tarakohe Capital Renewals budget is a provision to allow for the replacement of the plastic floating marina and other capital renewals. The full renewal plan for Port Tarakohe is still under discussion; however, the plastic floating marina is nearing the end of its useful life.

## 7.4 Asset Disposal

There are currently no plans to dispose of any existing commercial assets during the term of this AMP.

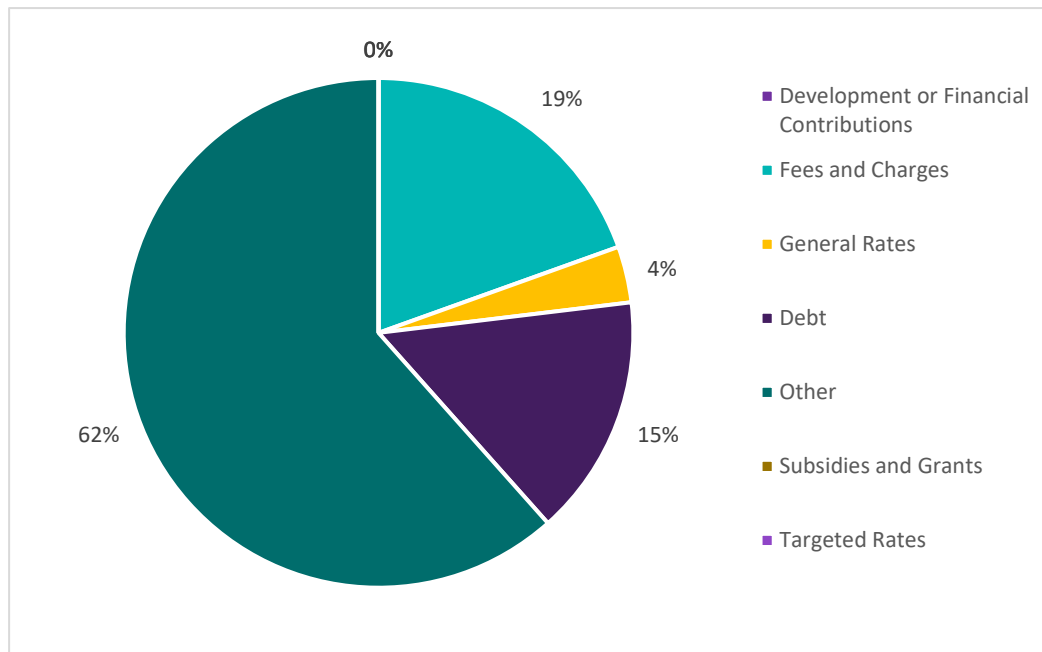
# 8 Financials

The Council has planned a prudent financial approach to managing its assets and services. This section provides a summary of the total value of the activity and the investment that the Council has planned to make over the next 30 years.

## 8.1 Funding Sources

Commercial activities are funded through a mixture of funding sources. These include fees and charges, general rates, debt, and other sources (sundry income).

Figure 16: Funding Sources



| Enterprise Activity Funding Source     | %  | Total Funding over Years 1-10 |
|--|----|-------------------------------|
| Development or Financial Contributions | 0  | 0                             |
| Fees and Charges                       | 17 | 24,677,081                    |
| General Rates                          | 64 | 4,502,937                     |
| Debt                                   | 16 | 19,391,030                    |
| Other/Sundry Income                    | 64 | 77,837,464                    |
| Subsidies and Grants                   | 0  | 0                             |
| Targeted Rates                         | 0  | 0                             |



Table 5: Operating Funding Sources

|                     | General Rates | Targeted Rates | User Fees and Charges | Licences and Leases | Forestry Harvesting | Sundry Income |
|---------------------|---------------|----------------|-----------------------|---------------------|---------------------|---------------|
| Aerodromes          | ✓             |                | ✓                     | ✓                   |                     | ✓             |
| Holiday Parks       |               |                | ✓                     | ✓                   |                     | ✓             |
| Forestry            |               |                |                       | ✓                   | ✓                   | ✓             |
| Ports               |               |                | ✓                     | ✓                   |                     | ✓             |
| Commercial Property | ✓             |                |                       | ✓                   |                     | ✓             |

The ultimate objective for all commercial facilities is to operate without funding support from rates and to provide a sustainable financial return for the Council. Tākaka Aerodrome is partially funded from general rates as the user base is very small, but the amount of rates funding is relatively small. Some commercial property that was bought for non-commercial purposes, is also partially funded from general rates, as the rental income generated from these assets is not sufficient enough to cover the associated loan repayments. Port Tarakohe is loss-making, but currently not supported from rates. The annual deficit of the port is being carried forward, and the port is effectively supported via internal loans.

Major capital projects are generally loan funded unless there is a sufficient operating surplus brought forward that is available to fund the projects. When loans are made, the loan is taken for a fixed period, usually 20 years with a fixed annual principal repayment as a capital expense on the account, and interest payments as an operating expense. For the purpose of the financial forecasts, all capital expenditure is assumed loan funded.

Commercial activities may dispose of low performing assets and purchase additional assets that produce a better return to improve the consolidated financial performance of the portfolio. No disposals of existing assets, or purchases of new assets, are currently expected.

## 8.2 Asset Valuation and Depreciation

The Local Government Act 1974 and subsequent amendments contain a general requirement for local authorities to comply with Generally Accepted Accounting Practice .

The Council requires its infrastructure asset register and valuation to be updated in accordance with Financial Reporting Standards and the AMP improvement plan.

The valuations summarised below have been completed in accordance with the following standards and are suitable for inclusion in the financial statements for the year ending June 2020.

- NAMS Group Infrastructure Asset Valuation Guidelines – Edition 2.0.
- New Zealand International Public Sector Accounting Standard 17; Property, Plant and Equipment (PBE IPSAS 17) and PBE IPSAS 21 (Impairment of Non-Cash Generating Assets).

Table 6: Data Confidence

| Asset Description       | Confidence   | Comments  |
|-------------------------|--------------|---|
| Aerodromes (1)          | B - Reliable | The asset registers provide all the physical assets.              |
| Holiday Parks (1)       | B - Reliable | The asset registers provide all the physical assets.              |
| Commercial Property (2) | B - Reliable | The asset registers provide all the physical assets.              |
| Forestry Assets (3)     | B - Reliable | Inventory records and site plans are maintained for all forestry. |
| Ports (1)               | B - Reliable | The asset registers provide all the physical assets.              |

- (1) Based on NZ Infrastructure Asset Valuation and Depreciation Guidelines (NZIAVDG) – Edition 2, Table 4.3.1: Data confidence grading system. The Base Useful Lives for each asset type as published in the NZIAVDG Manual were used as a guideline for the lives of the assets in the valuation. Generally, lives are taken as from the mid-range of the typical lives indicated in the Valuation Manual where no better information is available. Lives used in the valuation are presented in Table 6 below.
- (2) Investment properties are valued annually and not depreciated.
- (3) Based on New Zealand Institute of Forestry Forest Valuation Standards and NZ IAS 41 and Public Benefit Entity (PBE) International Public Sector Accounting Standards (IPSAS) 27, the New Zealand equivalent to International Accounting Standard 41 Agriculture, which applies to the valuation of tree crops. Forestry assets are valued annually and not depreciated.

As structures near the end of their theoretical lives, minimum residual lives have been adopted to reflect the remaining base value still existing prior to any renovation or upgrading. Lives used in the valuation are presented in Table 7 below.

Table 7: Asset Lives

| Assets                        | Life (years) | Minimum Remaining Life (years) |
|-------------------------------|--------------|--------------------------------|
| Land                          | N/a          | Not depreciated                |
| Buildings (including fit out) | 10 – 100     | Various                        |
| Roads                         | 4 – 80       | Various                        |



| <b>Assets</b>             | <b>Life (years)</b> | <b>Minimum Remaining Life (years)</b> |
|---------------------------|---------------------|---------------------------------------|
| Other plant and equipment | 5 - 10              | Various                               |

## 8.2.1 Asset Valuation

The current valuation information is based on either individual property valuation, valuations on specific assets or a generic valuation. Asset value dates vary as do the types of valuation used based on the nature of each asset. The valuation of Enterprise Activity assets is currently undergoing review, and valuation data will be updated when that new data becomes available. Previous asset valuations applying to each group of assets are summarised in the Table below.

Table 8: Asset Valuation

| <b>Asset</b>        | <b>Current Valuation Method</b> | <b>*Asset Group Value (as at 30 June 2020)</b> |
|---------------------|---------------------------------|--|
| Aerodromes          | Rating Valuation                | \$4,075,820                                    |
| Holiday Parks       | Rating Valuation                | \$11,855,153                                   |
| Commercial Property | Rating or Market Valuation      | \$10,000,000                                   |
| Forestry Assets     | Market Valuation                | \$47,058,000                                   |
| Forestry Land       | Rating Valuation                | \$12,575,000                                   |
| Port Motueka        | Rating Valuation                | \$2,108,000                                    |
| Port Tarakohe       | Market Valuation                | \$6,816,057                                    |

## 8.2.2 Depreciation

Depreciation of assets, that are not re-valued annually, is charged over their useful life. Depreciation is provided on a straight line basis on some infrastructural assets at rates which will write off the cost (or valuation) of the assets to their estimated residual values, over their remaining useful lives.

## 8.3 Financial Summary

The Council's Funding Impact Statement (FIS) for this activity is included in Appendix F of this AMP. It summarises in one place how this activity will be funded and how those funds will be applied over the next 10 years.

### 8.3.1 Project Drivers

All expenditure must be allocated against at least one of the following project drivers.

- Operation and Maintenance: operational activities that do not involve the renewal or upgrade of assets, or work that is necessary in order to provide on-going services at the agreed levels.

- Renewals: significant work that restores or replaces an existing asset towards its original size, condition or capacity.
- Increase Level of Service: works to create a new asset, or to upgrade or improve an existing asset, beyond its original capacity or performance.
- Growth: works to create a new asset, or to upgrade or improve an existing asset, beyond its original capacity or performance to provide for the anticipated demands of future growth.

This is necessary for two reasons as follows.

- Schedule 13(1) (a) and section 106 of the Local Government Act require the Council to identify the total costs it expects to have to meet relating to increased demand resulting from growth when intending to introduce a Development Contributions Policy.
- Schedule 10(2)(1)(d)(i)-(iv) of the Local Government Act requires the Council to identify the estimated costs of the provision of additional capacity and the division of these costs between changes to demand for, or consumption of, the service, and changes to service provision levels and standards.

All new works have been assessed against these project drivers. Some projects may be driven by a combination of these factors and an assessment has been made of the proportion attributed to each driver.

### 8.3.2 Scope Risk and Funded Capital Programme

When developing this work programme, the Council needs to estimate how much to budget for each project. Often, the Council cannot be certain what the actual costs or scope of the project will be because the design is yet to be completed. Typically, the Council has more confidence in the cost and scope of projects that are planned within the first three years. After this, estimates are usually based on simple concept designs.

To address this uncertainty, the Council has incorporated funding of scope risk into capital project budgets. The amount of scope risk included varies from 10% to 40% of the project estimate, depending on the expected complexity of the individual project. Based on history, it is unlikely that all individual projects will need the full amount of allocated scope risk funding, in reality there will be some under and over spending.

### 8.3.3 Total Expenditure

Total expenditure is shown below and includes Operating Expenditure (Opex) and Capital Expenditure (Capex). Depreciation is not included.

Expenditure varies annually, due to the timing of harvest activity within our forestry assets. Planned harvesting is higher in the first year as we have a large number of trees that are close to maturity.

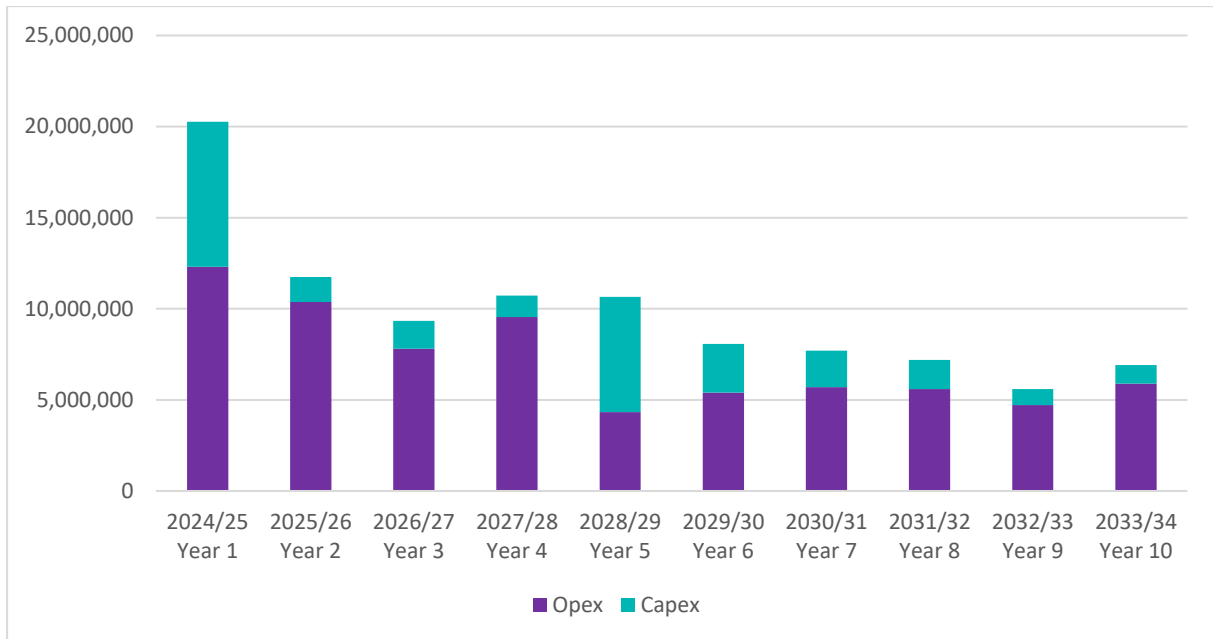


Figure 16: Total Expenditure Years 1 to 10 Including Inflation (Excludes Depreciation)

### 8.3.4 Total Income

Total income for years 1 to 10 is shown below.

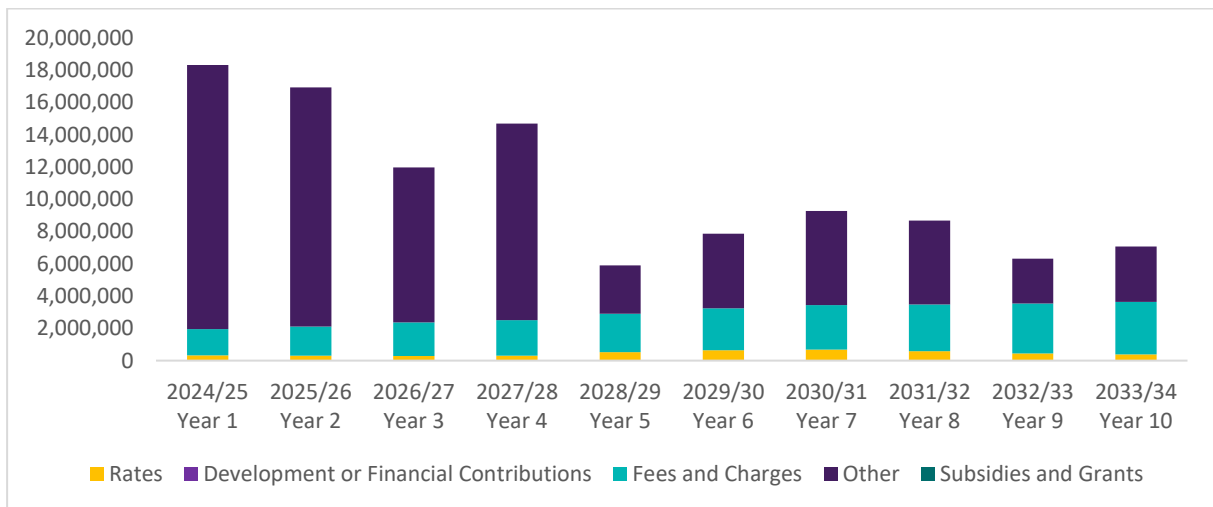


Figure 17: Total Income Year 1 to 10 Including Inflation

### 8.3.5 Operational Costs

Total operating expenditure is shown below and shows the split between Direct Opex and Indirect Opex. Depreciation is not included.

Direct Opex is incurred directly by the activity. Indirect Opex is incurred by the Council as a whole, and then allocated to the activity. Indirect Opex includes staff costs, overhead allocations, and interest costs.

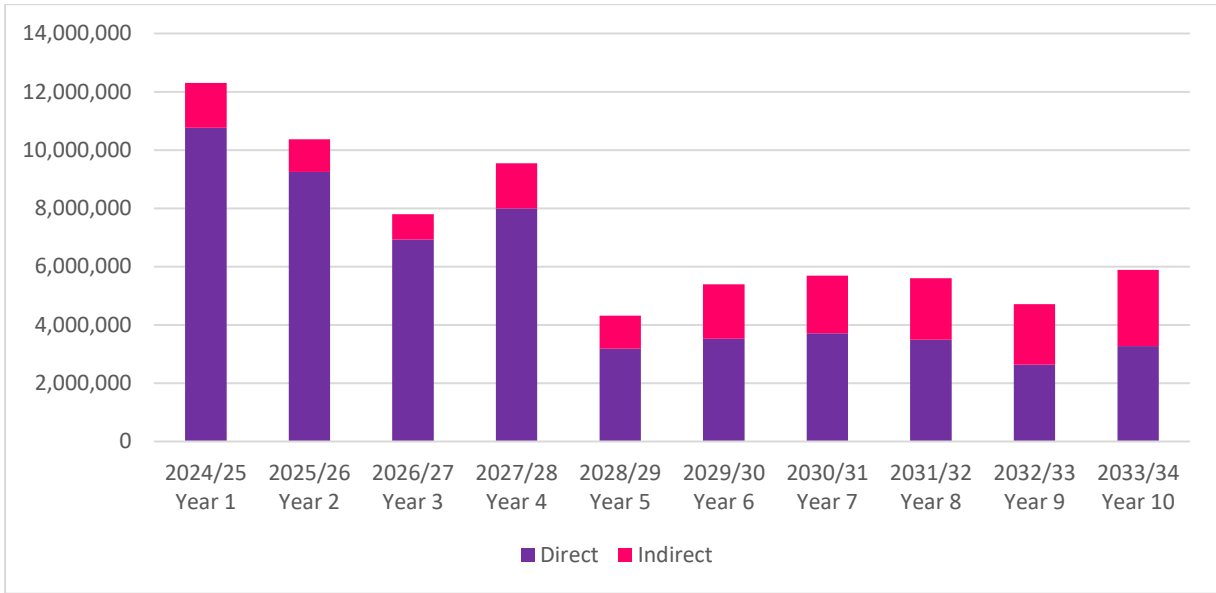


Figure 18: Total Operating Expenditure Year 1 to 10 Including Inflation (Excludes Depreciation)

### 8.3.6 Capital Expenditure

Total capital expenditure is shown below and shows the split between Renewals, Levels of Service (LOS) and Growth capital expenditure.

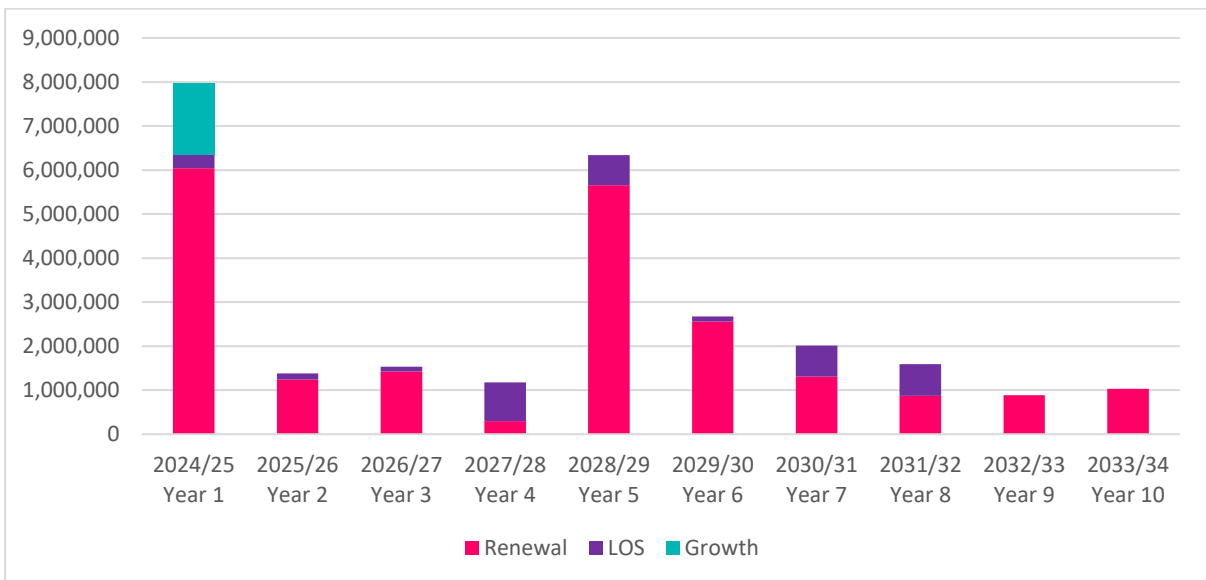


Figure 19: Total Capital Expenditure Year 1 to 10 Including Inflation

## 8.4 Detailed Financials

Detailed budgets for Council Enterprises are included in Appendices D and E. The figures shown are uninflated.

### 8.4.1 Detailed Operating Budgets

The Detailed Operating Budgets show the estimated operating costs of the Council's commercial activity at each account level. The budgets show Direct Opex only. These costs are managed by the Activity Budget Manager, which for Council Enterprises, is the Commercial Portfolio Manager.

The detailed operating budgets also estimate the Direct Opex costs for 2034-2044 and 2044-2054.

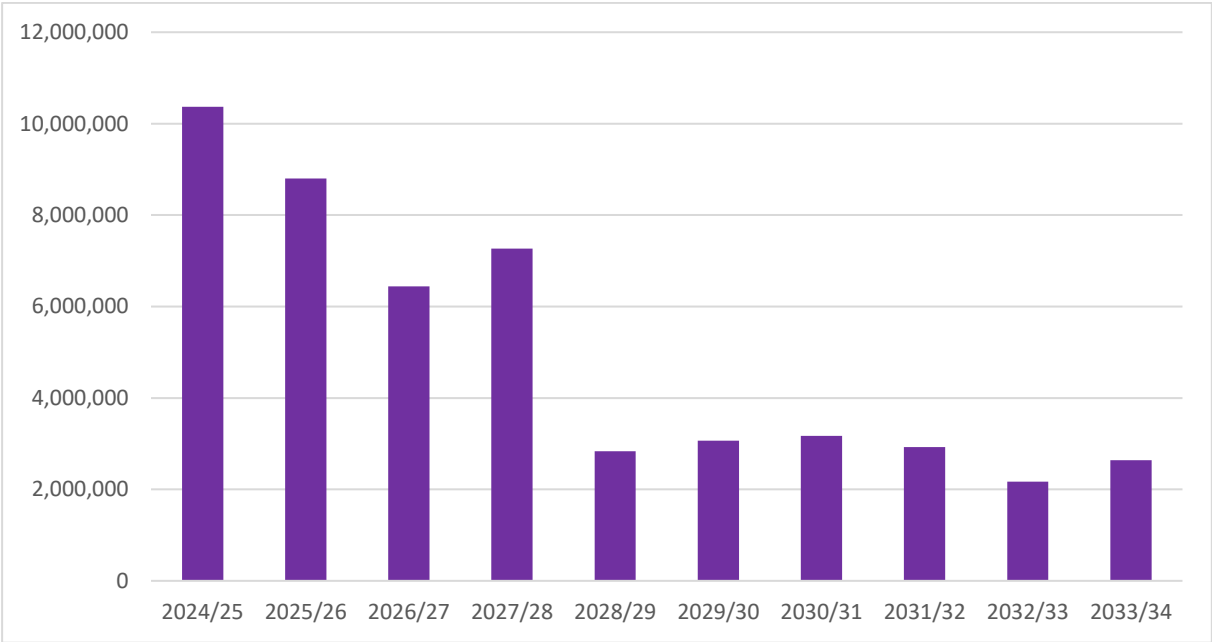


Figure 20: Planned Operational costs for Years 1-10

### 8.4.2 Detailed Capital Budgets

The detailed capital budgets show the estimated capital costs of the Council's commercial activity at each account level.

The detailed capital budgets also estimate the Capex costs for 2034-2044 and 2044-2054.

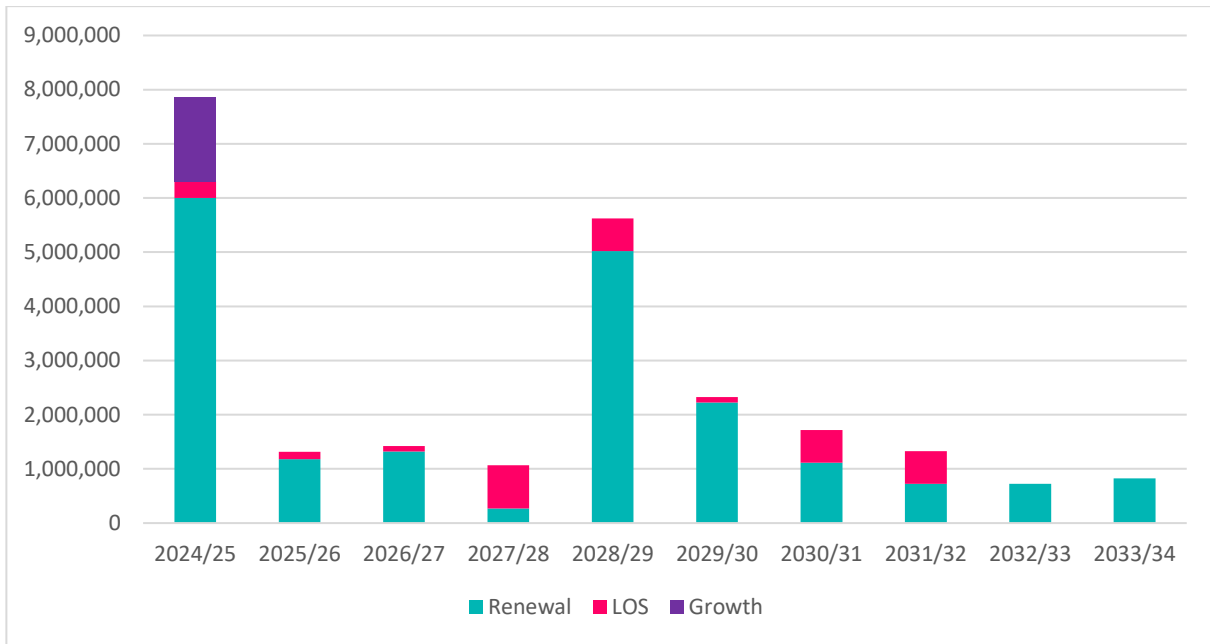


Figure 21: Planned capital project costs for Years 1-10

## 9 Climate Change, Natural Hazards and Environment

The Tasman region is susceptible to a wide range of natural hazards, some exacerbated by climate change, and the Council needs to plan for these hazards and determine whether adaptation, mitigation, or retreat is appropriate.

The Council needs to ensure it has robust planning in place and provides infrastructure that is resilient. The Council is taking a long term strategic approach by undertaking risk, resilience and recovery planning to provide better information on infrastructure resilience requirements.

The Council will also continue to focus on planning and managing its critical assets and lifelines networks to ensure that the appropriate level of effort is being made to better manage, maintain and renew critical assets.

As well as ensuring its assets are resilient, the Council has a range of financial provisions to assist with response to and recovery from major damaging events. These include:

- annual emergency funding
- an established Emergency Fund
- ability to reprioritise the Council's capital programme
- insurance cover for recovery of a portion of costs of a catastrophic disaster event
- Central Government support of up to 60% through the Local Authority Protection; Programme; and
- NZ Transport Agency subsidy of at least 51% for subsidies transportation asset reinstatement.

The Local Government Act 2002 requires local authorities to take a sustainable development approach while conducting their business, taking into account the current and future needs of communities for good-quality local infrastructure, and the efficient and effective delivery of services.

Sustainable development is a fundamental philosophy that is embraced in the Council's Vision, Mission and Objectives, and is reflected in the Council's community outcomes. The levels of service and the performance measures that flow from these inherently incorporate the achievement of sustainable outcomes.

Sustainability is measured against the triple bottom line framework that aims to create a balance between the three dimensions of performance, often referred to as people, planet and profit (3P's).

The Council operates, maintains and improves the Enterprise infrastructure assets on behalf of its ratepayers. The Council uses its Financial Strategy to guide the development of an



affordable work programme. The Council's finances are managed within the set debt limits and rates income rises to ensure economic viability for current and future generations.

## 9.1 Climate Change

Embedding climate change, natural hazards and building risk and resilience into core business is an important focus across Council infrastructural activities.

The Council has a key role to play in reducing its own corporate emissions, supporting and providing leadership on mitigation actions across the community, including understanding and accounting for risks and resilience-building associated with climate change and natural hazards, including in the following areas:

**Sea level rise:** sea level rise is a significant climate challenge for Tasman as a large proportion of its urban infrastructure is coastal or low lying. These areas will become more vulnerable to coastal erosion and inundation over time.

**Heavy rainfall and flooding events:** higher intensity rainfall events mean Tasman will experience more regular and extensive flooding from streams, rivers and stormwater overflows, with an associated increase in land instability.

**Droughts and high temperatures:** with a warmer climate, the temperature of the water within our rivers and streams will increase and affect habitats. Droughts will result in a higher risk of fires.

### 9.1.1 Responding to Climate Change

#### 9.1.1.1 Mitigation

Mitigation is about reducing greenhouse gas (GHG) emissions and enhancing carbon sinks. Council is committed to emissions reduction targets for its own activities in line with government targets.

#### 9.1.1.2 Adaptation

Adaptation is the process of responding to current and future climate related impacts and risks. To manage these impacts and risks, Council is following the Ministry for the Environment guidance and is using the Dynamic Adaptive Pathways Planning (DAPP) approach. This means managing our assets in a way that makes them more resilient, or in some instances, it may mean moving those assets.

How Council delivers its services will play a key role in meeting emissions reduction targets and building community resilience.

Council is working with Nelson City Council on a regional climate change risk assessment, which will build a comprehensive picture of how climate change will impact the region.

How climate change impacts our assets will vary depending on the location and the type of services provided, as will the way in which we respond and manage those impacts. As a minimum we consider how to manage our existing assets given potential climate change impacts for our region.



Table 9: Managing the Impact of Climate Change on Enterprise Assets and Services

| Climate Change Description | Projected Change                           | Potential Impact on Assets and Services  | Management   |
|----------------------------|--|--|--|
| Inundation Risk            | Increased flooding frequency and intensity | Damage on existing assets and increased mitigations on new assets, that will raise capital investment. | All new assets will be considerate of this risk and built to sustain increased flooding and/or relocated if land becomes unusable.<br><br>Retreat from coastal areas where it becomes too costly or risky to continue commercial activity. |
| Increased Fire Risk        | Hotter, drier, and volatile weather.       | Forest damage increased. Storm damage to buildings.  | Adequate insurance and material and site location that is cognisant of increased risks.  |

Additionally, the way in which we construct new assets should recognise that there is opportunity to build in resilience to climate change impacts. Building resilience can have the following benefits:

- assets will withstand the impacts of climate change
- services can be sustained; and
- assets that can endure may potentially lower the lifecycle cost and reduce their carbon footprint.

Table 10: Building Asset Resilience to Climate Change

| New Asset Description | Climate Change impact These assets? | Build Resilience in New Works   |
|-----------------------|-------------------------------------|---|
| Campground cabins     | Flooding and storm damage.          | Ensure Finished Floor Levels are as high as is practicable. Ensure building are relocatable should the campground become untenable. |

The impact of climate change on assets is a new and complex discussion and further opportunities will be developed in future revisions of this Activity Management Plan.

### 9.2 Potential Negative Effects

Schedule 10 of the Local Government Act 2002 requires an outline of any significant negative effects that an activity may have on the local community. Potential negative effects associated with the Enterprise activity are outlined in Table 11 below.

Table 11: Negative Effects Enterprise Activity

| Effect  | Description  | Mitigation Measures   |
|---|--|---|
| <p>The development of Māpua Wharf impacts the local community due to increased pedestrian and vehicle traffic, with associated parking issues.</p>              | <p>The Council has developed the Māpua Waterfront Plan after consulting with the community. The community is involved in overseeing future development activity.</p>               | <p>Council has added carparks as part of the Resource Consent process. Any future development or intensification will be cognisant of attracting a use that is complementary to these challenges. A use that needs parking during the day but provides additional public parking at night would be ideal.</p> |
| <p>Noise from our aerodromes, and some of our port users, can have negative impacts on some members of the community.</p>                                       | <p>The Council restricts the hours of operation of the aerodromes to daylight hours only and enforces noise restrictions at the aerodrome as per its RMA consent requirements.</p> | <p>Ensure noise complaints are collected and notified to users of the aerodrome. Public will be encouraged to make CAA complaints, when the aerodrome operator is not responsible i.e. aircraft in the air.</p>   |
| <p>Recreational access to some of our commercial forests is restricted, and areas are closed during harvest operations and in high fire risk circumstances.</p> | <p>The Council attempts to minimise the temporary closure of forests. Wherever possible, areas are closed in stages to ensure some access is available.</p>                        | <p>Barbeques at Moturoa have been replaced with gas. Fireponds. These have been installed in several forests. Risk assessments are ongoing and are an agreed priority with our Forestry Management company.</p>   |

| Effect  | Description   | Mitigation Measures  |
|---|---|--|
| Forest harvest operations in certain areas increases the risk of sediment and storm water issues. | The Council's follows best industry practice to minimise the environmental impact of harvesting activity. The majority of the Council's forests are not high risk for these factors. Where concerns have been higher, such as in Kingsland, the Council has decided to retire these areas from commercial forestry. | Continue to ensure best practice and be an early adopter of new initiatives to improve outcomes.                         |
| Impact to historic and wahi tapu sites.   | Cultural: Physical works may have an adverse effect on sites. Uncontrolled stormwater may erode sites.  | <p>Consultation prior to works.</p> <p>Record of known heritage sites.</p> <p>Regular consultation with Mana Whenua.</p> |

### 9.3 Potential Positive Effects

Potential positive effects are outlined in Table 12.

Table 12: Positive Effects Enterprise

| Effect                | Description   |
|-----------------------|---|
| Economic development. | <p>Provision and maintenance of the Council's commercial assets allows for the development of commercial businesses, therefore contributing to economic growth and prosperity in regions.</p> <p>The Council's management of the commercial activity using industry best practice, commercial imperatives and competitive tendering, which aims to provide the economic efficiency (i.e. best value for money) for the ratepayers.</p> <p>An example of this would be Mapua Wharf. The development adds to employment, tourism, and vitality of Mapa as an area.</p> <p>A 2019 economic analysis of improvements to Port Tarakohe indicated a GDP impact of between \$983M-1466M and 1030 new jobs over 25 years.</p> |
| Community value.      | The provision and maintenance of commercial assets is of community value as they contribute to tourism, recreation, education and business within the communities.  |
| Environmental         | The Council aims to achieve environmental sustainability whilst   |

| <b>Effect</b>                | <b>Description</b>   |
|------------------------------|--|
| Protection                   | managing the aerodromes activity.  |
| Safety and Personal Security | All assets are managed to industry standards to ensure the safety of users and the public is maintained. |

## 9.4 Environmental Management

### 9.4.1 Resource Consents

The statutory framework defining what activities require resource consent is the Resource Management Act (RMA) 1991 and subsequent amendments. The RMA is administered locally by the Council, as a unitary authority, through the Tasman Resource Management Plan.

Most of the resource consents issued that relate to the Council Enterprises, are straightforward land use consents related to development activity. The key other consents are shown in Table 13: .

Table 13: Key Resource Consents

| Consent | Applicant               | Location                        | Type of Consent     | Use   | Effective Date | Expiry Date |
|---------|-------------------------|---------------------------------|---------------------|---|----------------|-------------|
| 970235  | Tasman District Council | Motueka Aerodrome               | Subdivision         | Two lot subdivision   | 10/12/1997     | N/A         |
| 110062  | Tasman District Council | Floating pontoon at Māpua Wharf | Coastal disturbance | Installation, operation and maintenance of wharf pontoon structures over waterway within Coastal Marine Area. | 06/12/2011     | 14/11/2046  |
| 110063  | Tasman District Council | Floating pontoon at Māpua Wharf | Coastal disturbance | Disturbance for structures and piles in the Coastal Marine Area   | 06/12/2011     | 14/11/2046  |

| Consent                                     | Applicant                             | Location                    | Type of Consent  | Use   | Effective Date                       | Expiry Date |
|---|---------------------------------------|-----------------------------|--|---|--------------------------------------|-------------|
| NN980317                                    | TM and VM Fox<br>(Smokehouse<br>Cafe) | 6 Aranui Road<br>Māpua      | Coastal<br>occupation/<br>structure                    | Occupy seabed by<br>placement of ten marine<br>treated piles for<br>extension of cafe   | 30/04/1999                           | 31/12/2030  |
| 930370                                      | Tasman District<br>Council            | 683 Howard<br>Valley Road   | Subdivision -<br>controlled                            | Subdivision to create a<br>43ha farm lot and a 99ha<br>forestry block   | 15/12/1993                           | N/A         |
| 940534                                      | Tasman District<br>Council            | 6 Ken Beck<br>Drive Appleby | Land use –<br>noncomplying                             | Use Rabbit island for<br>bio-solid disposal   | 23/08/1996                           | N/A         |
| NN940379<br>(plus V3)                       | Tasman District<br>Council            | 6 Ken Beck<br>Drive Appleby | Discharge - land                                       | Discharge bio solids to<br>forestry after treatment<br>and pumping from Bells<br>Island sewerage ponds  | 05/05/2003<br>(varied<br>03/09/2007) | 08/11/2020  |
| 080877                                      | Tasman District<br>Council            | Slippery Road,<br>Tadmor    | Subdivision -<br>controlled                            | Subdivide three existing<br>titles into two new<br>allotments   | 31/05/1995                           | N/A         |
| NN970215<br>(plus<br>NN970216,<br>NN970217) | Tasman District<br>Council            | Port Tarakohe               | Coastal<br>disturbance,<br>occupation and<br>discharge | Establishment of<br>breakwater, removal of<br>structures, deepening of<br>the inner basin, new<br>jetties and moorings,<br>discharge of storm water | 14/08/2000                           | 11/08/2035  |



| Consent                                 | Applicant                     | Location     | Type of Consent                    | Use   | Effective Date | Expiry Date                            |
|---|-------------------------------|--------------|------------------------------------|---|----------------|--|
| 020130<br>(plus V1)                     | Nelson Petroleum Distributors | Port Tarkohe | Land use – hazardous facilities    | Establish an unmanned marine fuel facility  | 08/04/2002     | 08/04/2022                             |
| 080640                                  | Tasman District Council       | Port Tarkohe | Coastal permit for reclamation     | Extension to inner west breakwater  | 12/08/2008     | 12/08/2043                             |
| 080709                                  | Tasman District Council       | Port Tarkohe | Coastal disturbance and occupation | Erosion protection  | 12/08/2008     | 12/08/2043                             |
| 120656<br>(plus 120657)                 | Pōhara Boat Club              | Port Tarkohe | Coastal occupation and structure   | Construct a boat ramp in the coastal marine area                                  | 30/10/2012     | 30/10/2047                             |
| 170454<br>(plus 170455, 170456)         | Tasman District Council       | Port Tarkohe | Coastal disturbance and occupation | Removal of a fixed jetty, derelict wharf and construction of a new floating jetty | 04/07/2017     | 04/07/2022<br>04/07/2052 for new jetty |
| 170949<br>(plus 170947, 170948, 170950) | NPD Limited                   | Port Tarkohe | Land use – hazardous facilities    | Establish and operate a 24-hour self-service fuel facility                        | 14/11/2017     | 14/11/2052                             |

#### 9.4.2 Resource Consent Reporting and Monitoring

An ongoing programme is required of “consent renewals” for those components of the Council’s activities, as well as a monitoring programme for compliance with the conditions of permitted activities or resource consents. Consent renewals have been programmed in the Capital programme. Use of the Council’s monitoring databases allows the programming for consent renewal including renewal prior to expiry.

#### 9.4.3 Auditing

Regular inspections of key sites are completed and recorded to ensure the Council’s maintenance contractor is operating in accordance with a number of key performance indicators including performance measures required under any consent conditions or other legislative requirements.

#### 9.4.4 Environmental Reporting and Monitoring

In addition to audit assessments, non-compliance incidents are recorded, notified to the Council’s Compliance Monitoring team and mitigation measures put in place to minimise any potential impacts.

#### 9.4.5 Council’s Annual Report

The extent to which the Council has been able to meet all of the conditions of each permit is reported in its Annual Report.

#### 9.4.6 Property Designations

Designations are a way provided by the RMA of identifying and protecting land for future public works. All Council designations associated with the Council Enterprises activity are summarised in the table below.

Table 14: Property Designations Relating to Council Enterprises

| ID   | Location of Site | Area Map No | Site Name/ Function | Purpose of Designation | Legal Description   | Area (ha) | Duration of Designation |
|------|------------------|-------------|---------------------|------------------------|---|-----------|-------------------------|
| D209 | Motueka          | AM 52, 118  | Motueka Aerodrome   | Aerodrome              | Lot 1-4 DP5499, Lot 1 DP7107, See 190 Pt Section 189 District of Motueka. | 30.3875   | *                       |

| ID   | Location of Site | Area Map No | Site Name/ Function | Purpose of Designation | Legal Description                            | Area (ha) | Duration of Designation |
|------|------------------|-------------|---------------------|------------------------|--|-----------|-------------------------|
| D210 | Puramāhoi        | AM 75       | Tākaka Aerodrome    | Aerodrome              | Section 20, Block V Waitapu Survey District. | 39.6592   | *                       |

# 10 Asset Management Processes and Practices

Good quality data and asset management processes are the heart of effective planning. This section outlines our approach to asset management, our processes, and provides an overview of our data management systems and strategies that underpins the enterprise activity.

## 10.1 Appropriate Practice Levels

The Office of the Auditor General (OAG) uses the International Infrastructure Management Manual (IIMM) as the benchmark against which New Zealand councils measure their activity management practices. There are five maturity levels in the IIMM; Aware, Basic, Core, Intermediate and Advanced. The IIMM sets out what the requirements are for each level against each area of the activity management system.

The AMP sets out the Council's activity management objectives and appropriate levels of practice. For the Enterprise activity the Council has determined that the appropriate level of practice is 'Core' level of practice for demand forecasting, asset register data and asset condition

## 10.2 Service Delivery Reviews

### 10.2.1 Activity and asset management teams

The Council has an organisational structure and capability that supports effective asset management planning. Multiple teams across the Council have responsibility for the different aspects of activity and asset management. The focus of the teams ranges from a strategic focus at a Long Term Plan/Infrastructure Strategy level, which involves a cross-Council team, through to a focussed delivery of the capital projects programme and a detailed, operational focus at the Operational team level.

The activity management planning function is managed by the Strategic Planning team, Operations are the responsibility of the property and Enterprise teams, while Projects and Contracts are managed by the Programme Delivery team.

The Enterprise and Property Services Manager manages the commercial asset management planning function and reports to both the Enterprise Committee and Community Infrastructure Manager.

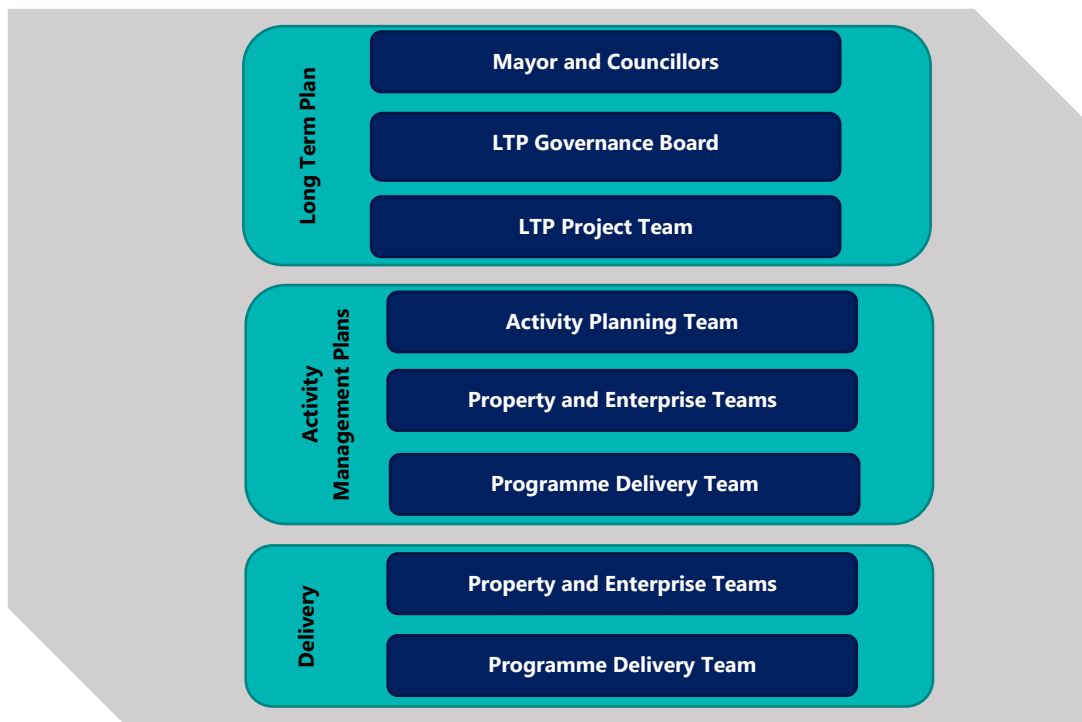


Figure 22: Teams Involved in Activity and Asset Management

The Planning team prepares the update of the activity management plans and oversees implementation of the improvement plan. The draft plans are reviewed internally and released for consultation, then amended as required and adopted by Council for implementation.

### 10.2.2 Staff Training

The Council allows for continued development of staff to ensure that best practice is maintained and that the Council retains the skills needed to make improvements in asset management practices.

### 10.2.3 Professional Support

The Council has a need to access a broad range of professional service capabilities to undertake investigation, design and procurement management in support of its significant capital works programme, as well as support with activity management practice. There is also a necessity on an as-needed basis to access specialist skills for design, planning and policy to support the in-house management of the Council's assets, operations and maintenance.

The Property Services Department has a need to access a broad range of professional service capabilities to undertake investigation, design and procurement management in support of its capital works programme, as well as support with activity management practice. There is also a need to access specialist skills for design, planning and policy to support the in-house management of the Council's asset operations and maintenance.

To achieve this the Council has a panel of contractors in place. This will be reviewed over the term of this Activity Management Plan.

The Commercial Committee meets quarterly and comprises Councillor membership, plus three independent external appointees. This provides investment recommendations, advises on opportunities, risk management advice and strategic input in relation to Council's commercial activities.

#### 10.2.4 Procurement Strategy

The Council has a formal Procurement Strategy that it follows in order to engage contractors and consultants to assist the Council. This strategy has been prepared in part to meet NZ Transport Agency's requirements for expenditure from the National Land Transport Fund, and it considers the procurement environment that exists within the Tasman District. It is due for review to remain aligned with Council's strategies. It principally focuses on Engineering Services activities but is framed in the NZ Transport Agency procurement plan format, which is consistent with whole-of-government procurement initiatives.

#### 10.2.5 Service Delivery Reviews

In 2014, Section 17A was inserted into the Local Government Act which requires the Council to review the cost effectiveness of its current arrangements for providing local infrastructure, services, and regulatory functions at regular intervals. Reviews must be undertaken when service levels are significantly changed, before current contracts expire, and in any case not more than six years after the last review.

In addition to the Section 17A reviews, the Council is reviewing its current capability and capacity against the requirements of the future programmes of work set out in its activity management plans. To enhance the department's ability to deliver the capital and operational works programme the following actions are to be undertaken:

- a review of the capital programme for the next five years to better understand project complexities and delivery requirements;
- Investigate a new project management system to track and report project delivery progress;
- Increase the number of Project Managers to enable the project delivery requirements.

### 10.3 Asset Management Systems and Data

#### 10.3.1 Information Systems and Tools

The Council has a variety of systems and tools that support effective operation and maintenance, record asset data, and enable that data to be analysed to support optimised life-cycle management. These are detailed below. There is a continual push to incorporate all asset data into the core asset management systems where possible; where not possible, attempts are made to integrate or link systems so that they can be easily accessed.

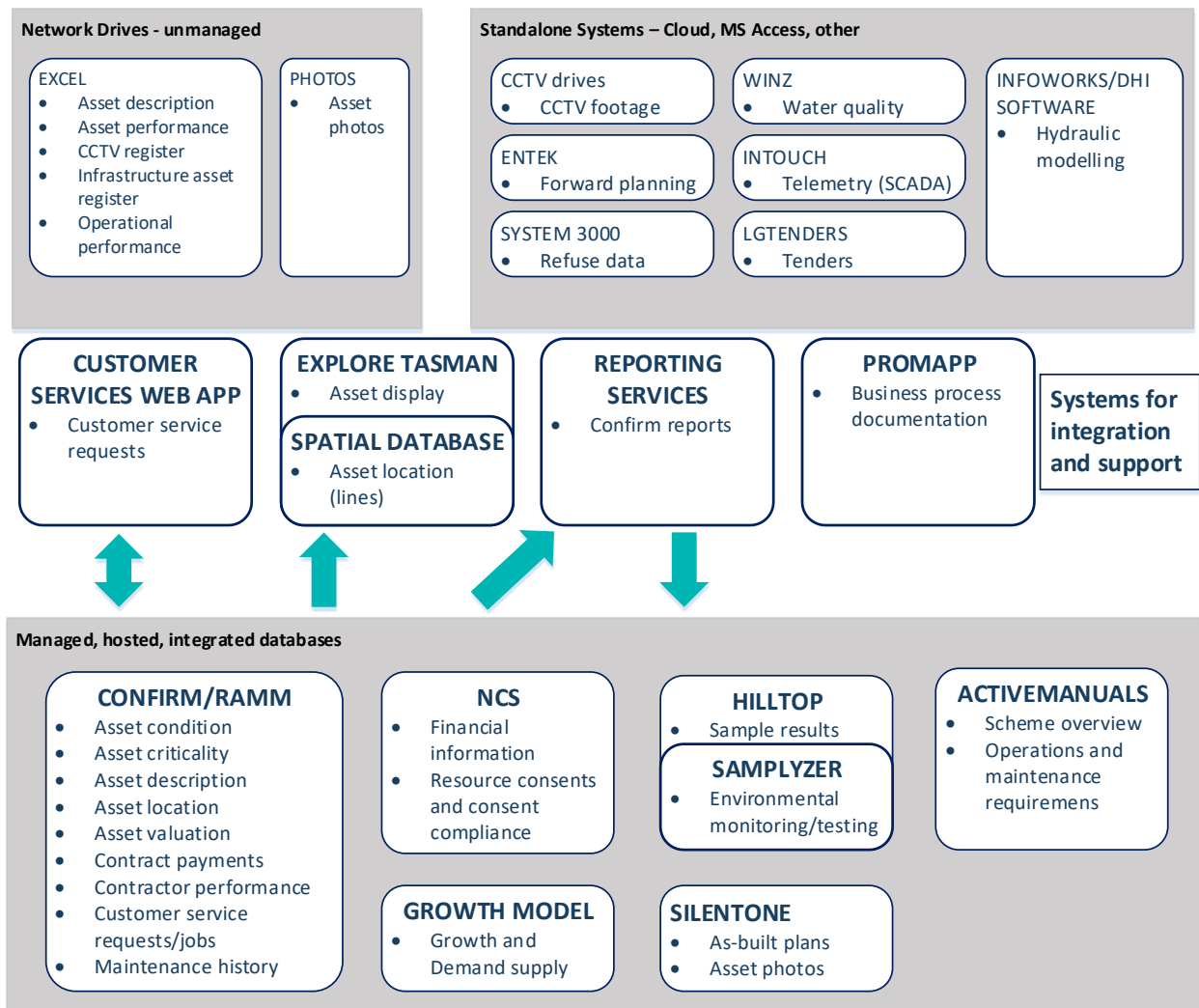


Figure 23: Council's Information Systems and Tools

### 10.3.2 Asset Data

Appendix C summarises the various data types, data source and how they are managed within the Council. It also provides a grading on data accuracy and completeness where appropriate. The Council is implementing a staged alignment to the NZ Asset Metadata Standards.

## 10.4 Critical Assets

Knowing what's most important is fundamental to managing risk well. By knowing this, the Council can invest where it is needed most, and it can tailor this investment to the right level. This will avoid over investing in assets that have little consequence of failure, and will ensure assets that have a high consequence of failure are well managed and maintained. For infrastructure, this is knowing Tasman's critical assets and lifelines, which include:

- Ports and wharves
- Airports and aerodromes.

The Nelson Tasman Lifelines Report summarises all critical assets within Nelson and Tasman. Within the report there was a number of actions identified to improve the Region's infrastructure resilience.

The vulnerability of critical assets to natural hazards has also been identified through the overlay of natural hazards information such as coastal inundation and sea level rise, stormwater and river flooding, fault lines, tsunami risk and liquefiable soils.

The asset criticality framework will help to ensure that the appropriate level of effort is being made to manage, maintain and renew them, and will extend to ensuring that the Council has adequate asset data to enable robust decisions to be made regarding the management of those assets.

## 10.5 Quality Management

The Council has not implemented a formal Quality Management system across the organisation. Quality is ensured by audits, checks and reviews that are managed on a case by case basis. Table 15 below outlines the quality management approaches that support the Council's asset management processes and systems.

Table 15: Quality Management Approaches

| Activity              | Description   |
|-----------------------|---|
| Process documentation | The Council uses Promapp software to document and store process descriptions. Over time, staff are capturing organisational knowledge in an area accessible to all, to ensure business continuity and consistency. Detailed documentation, forms and templates can be linked to each activity in a process. Processes are shown in flowchart or swim lane format, and can be shared with external parties |
| Planning              | The Long-Term Plan (LTP) and associated planning process are formalised across the Council. There is a LTP project team, LTP governance team, and Asset Management Plan (AMP) project team that undertakes internal reviews prior to the Council approval stages. Following completion of the AMPs, a peer review is done, and the outcomes used to update the AMP improvement plans.                     |



| Activity               | Description   |
|------------------------|---|
| Programme Delivery     | This strictly follows a gateway system with inbuilt checks and balances at every stage. Projects cannot proceed until all criteria of a certain stage have been completely met and formally signed off.   |
| Subdivision Works      | Subdivision sites are audited for accuracy of data against the plans submitted. CCTV is performed on all subdivision stormwater and wastewater assets at completion of works and again before the assets are vested in the Council. If defects are found, the Council requires that they are repaired before it will accept the assets. |
| Asset Creation         | As-built plans are reviewed on receipt for completeness and adherence to the Engineering Standards and Policies. If anomalies are discovered during data entry, these are investigated and corrected. As-built information and accompanying documentation is required to accompany maintenance contract claims.                         |
| Asset Data Integrity   | Monthly reports are run to ensure data accuracy and completeness. Stormwater, water, wastewater, coastal structures, solid waste and streetlight assets are shown on the corporate GIS browser, Explore Tasman, and viewers are encouraged to report anomalies to the Activity Planning Data Management team.                           |
| Operations             | Audits of a percentage of contract maintenance works are done every month to ensure that performance standards are maintained. Failure to comply with standards is often linked to financial penalties for the contractor.  |
| Levels of Service      | Key performance indicators are reported annually via the Council's Annual Report. This is audited by the Office of the Auditor General.   |
| Reports to the Council | All reports that are presented to the Council by staff are reviewed and approved by the Senior Management Team prior to release.  |

## 10.6 Activity Risks, Mitigations and Assumptions

There are factors outside of the Council's control that can change having an impact on the Council's ability to do what it planned. Sometimes the impact can be significant. There is always uncertainty in any planning process but the key to good quality planning is to make clear assumptions to help address this uncertainty. This section sets out the key risks and assumptions that relate to this activity.

## 10.6.1 Aerodrome Risks

Table 16: Aerodrome Risks

| Risk Event             | Mitigation Measures   |
|------------------------|---|
| Infrastructure failure | <ul style="list-style-type: none"> <li>• Regular maintenance inspections by the commercial team and our maintenance contractors</li> <li>• Detailed inspections when reviewing capital, maintenance requirements and condition assessments where required</li> <li>• Reactive inspections following extreme weather events.</li> </ul>  |
| Health and safety      | <ul style="list-style-type: none"> <li>• Observe CAA requirements for all aircraft operations</li> <li>• Current best practice – Standard Operating Procedures (SOPs) when airside. Members of NZ Airports Association which provides best practice information</li> <li>• Ensure all contractors to aerodromes are approved, authorised and certified to meet appropriate standards</li> <li>• Fuel providers comply with necessary regulation, inspection and certification processes.</li> </ul> |
| Accidents and injuries | <ul style="list-style-type: none"> <li>• Aerodrome emergency plan, tested every three years</li> <li>• Adequate separation of different activities</li> <li>• Maintenance of perimeter fencing</li> <li>• Appropriate signage to warn members of the public</li> <li>• Operations and safety committees meet quarterly to address safety issues</li> <li>• Standard procedures and appropriate monitoring for drag racing events</li> <li>• Inspections pre and post drag race events.</li> </ul>   |
| Commercial risks       | <ul style="list-style-type: none"> <li>• Long-term leases</li> <li>• Multiple user groups</li> <li>• Cost minimisation.</li> </ul>  |

## 10.6.2 Holiday Park Risks

Table 17: Holiday Park Risks

| Risk Event             | Mitigation Measures  |
|------------------------|--|
| Infrastructure failure | <ul style="list-style-type: none"> <li>• Routine maintenance and inspections are included in lease and management contracts</li> </ul> |

| Risk Event             | Mitigation Measures   |
|------------------------|---|
|                        | <ul style="list-style-type: none"> <li>• Cleaning inspections post usage and between parties provides early identification of infrastructure issues</li> <li>• Quarterly inspections by the Commercial Portfolio Manager</li> <li>• Reactive inspection following extreme weather events.</li> </ul>  |
| Health and safety      | <ul style="list-style-type: none"> <li>• Annual inspection for health standards completed by the Council's environmental compliance division</li> <li>• Disease management to follow health guidelines to minimise water borne disease issues</li> <li>• Services – ensure that gas, power, water and any other facilities are maintained to a high standard</li> <li>• Hazardous chemicals – ensure they are kept in locked areas with no holiday park user access</li> <li>• Ensure all contractors are approved, authorised and certified to meet appropriate standards.</li> </ul>  |
| Accidents and injuries | <ul style="list-style-type: none"> <li>• High visibility and low speed zones for vehicle traffic</li> <li>• Appropriate barriers between traffic, pools, playgrounds to separate activities</li> <li>• Pedestrians, vehicles and other activities are kept clear of holiday park activity</li> <li>• Ensure trees are maintained to limit potential harm to users. Annual tree surveys for large trees that may pose a safety risk.</li> </ul>  |
| Environmental damage   | <ul style="list-style-type: none"> <li>• Current sites have a number of cultural and protected aspects. The Council commercial requirements are being managed in conjunction with iwi, reserves activity and other stakeholders</li> <li>• The Council's GIS software includes layers identifying cultural heritage sites and precincts and protected trees. The Council staff apply for Historic Places Trust authorities and resource consents when these known sites are at risk of potential damage or destruction</li> <li>• Project management processes for all development work and the Council's consultation guidelines are followed</li> <li>• Ensure any discharge from activities is in line with health standards</li> <li>• Consider the coastal environment, erosion, inundation and other impacts</li> <li>• Consider climate change affects, sea level rise etc. in long term planning</li> </ul> |

| Risk Event       | Mitigation Measures   |
|------------------|---|
|                  | <ul style="list-style-type: none"> <li>Continue to protect coastal sites where impacted by adverse weather conditions that affect core operations.</li> </ul>           |
| Commercial risks | <ul style="list-style-type: none"> <li>Long-term leases and regular lease extensions</li> <li>Minimum annual rental clauses</li> <li>Regular asset renewals.</li> </ul> |

### 10.6.3 Commercial Property Risks

Table 18: Commercial Property Risks

| Risk Event             | Mitigation Measures   |
|------------------------|---|
| Infrastructure failure | <ul style="list-style-type: none"> <li>Annual condition assessments when assets are valued</li> <li>Regular maintenance e.g. internal guttering is cleaned annually</li> </ul>  |
| Health and safety      | <ul style="list-style-type: none"> <li>Health requirements and building WOFs for tenancies required</li> <li>Services – ensure that gas, power, water and any other facilities are maintained to a high standard</li> <li>Ensure all contractors are approved, authorised and certified to meet appropriate standards.</li> </ul> |
| Accidents and injuries | <ul style="list-style-type: none"> <li>Vehicular access to Mapua Wharf area restricted during the day</li> <li>Regular inspections by contractors to identify new hazards.</li> </ul>   |
| Commercial risks       | <ul style="list-style-type: none"> <li>Long-term leases</li> <li>Fixed rental amounts</li> <li>Regular asset renewals.</li> </ul>   |

### 10.6.4 Forestry Risks

The Council's Risk Management Strategy in relation to the forestry activity is:

- To maintain and ensure compliance with up-to-date Health and Safety Plans for all contractors, and manage through the forestry manager the contractor's response to new health and safety issues.
- Utilise the developed Environmental Assessment Matrix in the assessment of environmental risks within the Council forests.
- To manage animal pests, weeds and disease control through the Environmental Management System and Regional Pest Management Strategy where appropriate.

- To provide fire prevention and control through the Council's insurance agents and Fire Emergency New Zealand (FENZ). Fire cover is updated annually for each year ending 30 June.
- Review and manage risks. For example, in 2022-23 Moturoa/Rabbit Island solid fuel fires were replaced by gas fires to mitigate fire risk.

Table 19: Key Forestry Risks:

| Risk Event                         | Mitigation Measures   |
|------------------------------------|---|
| Commercial risk                    | <ul style="list-style-type: none"> <li>• Annual valuations are completed to understand increasing value based on current condition and volume of crop</li> <li>• Insurance cover aligned to the Council crop value annually</li> <li>• Harvest activity managed to spread the peak supply over a longer period.</li> <li>• Logs supplied to both domestic and export customers</li> <li>• Retirement of low profitability areas, due to difficult access or ground conditions.</li> </ul>   |
| Change to Emissions Trading Scheme | <ul style="list-style-type: none"> <li>• Forestry assets are maintained with a long term view, but programmes are reviewed annually</li> <li>• Any sale of forestry land will compensate for the loss of New Zealand Units (NZUs) and associated benefits</li> <li>• Council does not record NZUs allocated from forestry growth as revenue, as the majority of NZUs are held to cover future obligations from harvesting activity</li> <li>• The Council's NZUs from forestry may be utilised in satisfying carbon obligations from the Council's landfill operations.</li> </ul>  |
| Health and Safety                  | <ul style="list-style-type: none"> <li>• Forest Manager (currently PF Olsen Ltd) is responsible for all operational risk on all the Council forestry sites</li> <li>• All contractors fall under the instruction and deployment the Forest Manager, and they are responsible for ensuring the appropriate approvals, authorisations and certifications are held by each contractor to meet industry standards</li> <li>• All harvesting plans consulted on inside the Council and include hazard management, road traffic plans and risk mitigation</li> <li>• The Forest Manager visits harvesting sites at least weekly and conduct assurance and compliance checks on harvesting contractors employed by them</li> <li>• Mitigate harvesting risk by providing security of contract tenure to allow investment in mechanical harvesting, thus minimising high risk activities</li> <li>• Site visits conducted annually with the Forest Manager</li> <li>• Ensure all contractors are approved, authorised and certified to meet appropriate standards.</li> </ul> |
| Environmental                      | <ul style="list-style-type: none"> <li>• Forest Manager produces a risk matrix table for environmental</li> </ul>   |

| Risk Event             | Mitigation Measures  |
|------------------------|--|
| damage                 | <p>risks and attached high/medium/low ratings across activities from harvesting, residual slash, disposal, fertiliser, hazardous chemicals, fuel management and forest protection. All are measured in day-to-day activities and reported on quarterly</p> <ul style="list-style-type: none"> <li>• The Council contract document requires performance around ecological and environment values and Forest Manager’s report quarterly</li> <li>• Overall, environmental performance is managed via Forest Stewardship the Council certification, with an annual audit by external parties</li> <li>• Individual users can provide mini tanker supplies from time to time. Responsibility sits within each operator and their provider</li> <li>• Many sites have neighbouring reserves or high ecological interest within the forests. These areas are protected and managed on a different basis to plantation forest areas.</li> </ul> |
| Wind and Fire          | <ul style="list-style-type: none"> <li>• Monitoring of forest fire safety and management of risks</li> <li>• Construction of new fire ponds when required</li> <li>• Independent audit and review of practices and risks</li> <li>• Review harvest and planting cultivars to minimise wind throw</li> </ul>  |
| Accidents and injuries | <ul style="list-style-type: none"> <li>• Public access is managed in line with the Recreation Use of Plantation Forests Policy</li> <li>• Entry to all forests to be well signposted and restricted when appropriate (e.g. permit system, fencing)</li> <li>• Public access is restricted during harvest and bio-solid activities.</li> </ul>  |

#### 10.6.4 Port Risks

The Council’s risk management approach is addressed in the summary section of this Activity Management Plan. All remain applicable to the port activity.

The Port is considered a lifeline asset for Golden Bay. Should a road failure occur between Motueka and Tākaka, which would isolate the area, the only access would be air and sea. Given the terrain of the roading network, this loss could be substantial and take considerable time to repair. Retaining the functionality of this asset is a key focus for the Council. A new ramp will be installed in Port Tarakohe in 2025.

Insurance cover is held for key infrastructure and operational failures resulting from accidents, including for example; chemical spills and environmental contamination. Insurance cover for damage to the 'ARMS' at the Port is no longer available due to the increasing occurrence of adverse weather events causing damage.

Climate change impacts on the Port could be substantial, with the anticipated ongoing rise in sea level. The Council will continue to develop a strategy for responding to the expected sea-level rise over time. The most likely response will be to raise the height of the Port infrastructure or change location of the Port. Whilst the coastal nature of the current access land is low lying, there is substantial higher ground behind the Port back to Pōhara and Tākaka.

The outcome from this process is summarised below for Port Tarkohe, including a list of mitigation measures that should be considered.

Table 20: Key Port Risks

| Risk Event             | Mitigation Measures   |
|------------------------|---|
| Infrastructure failure | <ul style="list-style-type: none"> <li>• Five yearly condition assessment of commercial wharves by external Qualified Structural Engineer. Last reviewed in 2019 as part of the business case for the redevelopment of the Port</li> <li>• Five yearly condition assessment of floating marina facilities by external Qualified Structural Engineer. Last reviewed in 2019, as part of the business case for the redevelopment of the Port</li> <li>• Two yearly lift of moorings to inspect structural aspects and maintenance requirements. Last completed 2019</li> <li>• Routine weekly maintenance and inspections of all facilities are conducted by the Port Manager</li> <li>• Quarterly inspections by the Commercial Portfolio Manager</li> <li>• Reactive inspections following extreme weather events by the Port Manager.</li> </ul> |
| Health and safety      | <ul style="list-style-type: none"> <li>• Observe Maritime Law requirements for all marine operations</li> <li>• Membership of NZ Ports and Marina associations, which provide best practice information</li> <li>• Port user meetings channelled through Port Tarkohe Advisory Group which meets quarterly</li> <li>• Fuel providers comply with necessary regulation, inspection and certification processes</li> <li>• Individual users utilise mini tanker materials from time to time. Responsibility sits within each operator and their provider</li> <li>• Ensure all contractors are approved, authorised and certified to</li> </ul>   |



|                        |   |
|------------------------|---|
|                        | meet appropriate standards.   |
| Accidents and injuries | <ul style="list-style-type: none"> <li>• Entry to commercial Port areas secure and restricted to users</li> <li>• Appropriate signage and life-saving equipment.</li> </ul> |
| Environmental damage   | <ul style="list-style-type: none"> <li>• Appropriate spill kit equipment.</li> </ul>  |
| Commercial risks       | <ul style="list-style-type: none"> <li>• Multiple user groups</li> <li>• Cost minimisation.</li> </ul>  |

### 10.6.6 Assumptions and Uncertainties

This Activity Management Plan and the financial forecasts within it have been developed from information that has varying degrees of completeness and accuracy. In order to make decisions in the face of these uncertainties, assumptions have to be made.

Table 21 documents the uncertainties and assumptions that the Council consider could have a significant effect on the financial forecasts and discusses the potential risks that this creates.

Table 21: Assumptions and Uncertainties

| Type                 | Uncertainties   | Assumption   | Discussion   |
|----------------------|---|--|--|
| Financial            | Unless stated it can be unclear whether financial figures include inflation or not, as well as whether GST has been included or not.  | That all expenditure has been stated in 1 July 2023 dollar values and no allowance has been made for inflation and all financial projections exclude GST unless specifically stated. | The Long Term Plan will incorporate inflation factors. This could have a significant impact on the affordability of each activity, if inflation is higher than allowed for. The Council is using the best information practically available from Business and Economic Research Limited to reduce this risk. |
| Asset Data Knowledge | The Council has inspection and data collection regimes in place for assets. These regimes do not allow for entire network coverage at all times. The Council's aim is to strike the right balance | That the Council has adequate knowledge of the assets and their condition, so that planned renewal works will allow the Council to meet the levels of                                | There are several areas where the Council needs to improve its knowledge and assessments. There is a low risk that the improved knowledge, will cause a significant change to the level of expenditure required.   |

| Type                       | Uncertainties  | Assumption  | Discussion   |
|----------------------------|--|---|--|
|                            | between adequate knowledge and what is practical.  | service.  |  |
| Project Timing             | <p>Multiple factors affect the actual timing of projects e.g.</p> <ul style="list-style-type: none"> <li>• Consents</li> <li>• Access to land</li> <li>• Population growth</li> <li>• Timing of private developments</li> </ul>  | That projects will be undertaken when planned.  | The risk of the timing of projects changing is high, due to factors like resource consents, third party funding and land acquisition and access. The Council tries to mitigate these issues by undertaking the investigation, consultation and design phases sufficiently in advance of when construction is planned. If delays occur, it could have an impact on the levels of service and the Council is financing arrangements. |
| Project Funding            | The Council cannot be certain that it will receive the full amount of anticipated subsidy or contribution. It depends on the funder's decision-making criteria and their own ability to raise funds.   | That projects will receive subsidy or third party contributions at the anticipated levels.            | The risk of not securing funding varies and depends on the third party involved. If the anticipated funding is not received, it is likely that the project will be deferred which may affect levels of service.  |
| Accuracy of Cost Estimates | Project scope is often uncertain until investigation and design work has been completed, even then, the scope can change due to unforeseen circumstances. Even if the scope has certainty, there can be changes in the actual cost of work due to market competition or resource availability. | That project cost estimates are sufficiently accurate enough to determine the required funding level. | The risk of large underestimation is low; however, the importance is moderate as the Council may not be able to afford the true cost of the project. The Council tries to reduce this risk by undertaking reviews of all estimates and including an allowance for scope risk based, on the complexity of the project.  |

| Type                | Uncertainties  | Assumption   | Discussion  |
|---------------------|--|--|---|
| Legislation Changes | Often Central Government changes legislation in response to events where the need for change is identified. It is difficult to predict what events may occur, and the associated response. Election of a new Government also introduces uncertainty as to what policies they will implement. | That there will be no major changes in legislation or policy.  | The risk of major change is high due to the changing nature of the Government and its policies. If major changes occur, it is likely to have an impact on the required expenditure. The Council has not planned expenditure to specifically mitigate this risk. |
| Emergency Reserves  | It is impossible to accurately predict when and where a natural hazard event will occur. Using historic trends to predict the future provides an indication but is not comprehensive.  | That the level of funding reserves combined with insurance cover will be adequate to cover reinstatement following emergency events. | Funding levels are based on historic requirements. The risk of requiring additional funding is moderate and may have a moderate effect on planned works due to reprioritization of funds.   |

Assumptions specific to this activity are listed below:

Table 22: Significant Assumptions for Commercial Activity

| Assumption Type                       | Assumption   | Discussion   |
|---------------------------------------|--|--|
| Asset Management                      | That the Council will continue to manage its holiday parks on the current basis.   |  |
| Asset Management                      | That the Council will continue to contract out, the management of its forest estate to an appropriate forest management company.   | The Council has indicated it will review most commercial assets and decide whether to continue to hold these. Discussion on whether forestry will be sold or retained has yet to be had. Continuance of existing management and operations and its contractors is assumed. |
| Environmental Policies and Management | All activities within the Council forests are subject to management within a framework set by forest managers, environmental policies and Environmental Management System. | No changes are anticipated.  |
| Harvesting Strategy                   | The ultimate objective is to achieve a sustainable annual volume cut from the forests with an average stand rotation length of 28 years.                                   | This is being actively managed to attempt to even out harvest and income levels.   |
| Asset Management                      | Port Tarakohe will continue to operate on its current basis for the foreseeable future.  | The Council has indicated it will review most commercial assets and decide whether to continue to hold these.  |

# 11 Improvement Planning

The Activity Management Plans have been developed as a tool to help the Council manage their assets, deliver on the agreed levels of service and identify the expenditure and funding requirements of the activity. Continuous improvements are necessary to ensure the Council continues to achieve the appropriate level of activity management practice along with delivering services in the most sustainable way while meeting the community's needs.

Establishment of a robust, continuous improvement process ensures that the Council is making the most effective use of resources to achieve an appropriate level of asset management practice. Assessment of our Activity Management Practices

## 11.1 Assessment of our Activity Management Practices

In 2021 the Council undertook an asset management maturity review and targets were developed in consultation with Waugh Infrastructure Management Ltd.

The maturity levels were based on the International Infrastructure Management Manual descriptions to maturity.

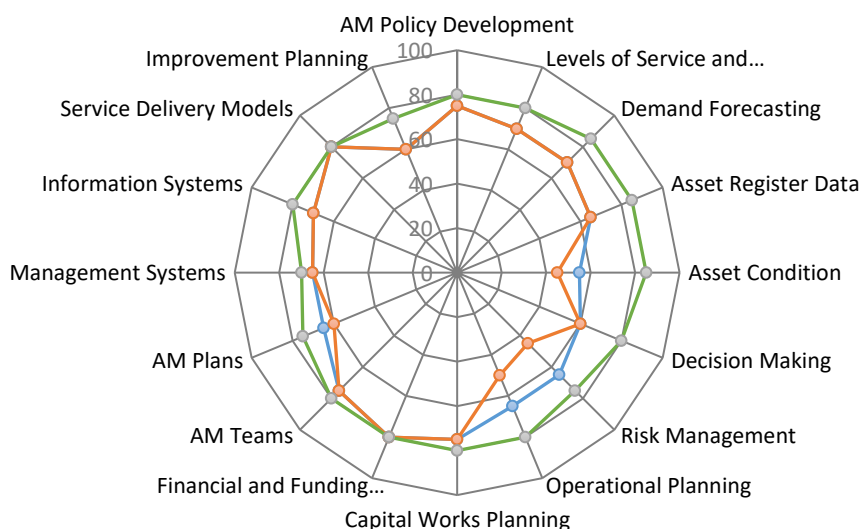


Figure 24: Activity Management Maturity Levels

This figure shows that focus areas for improvements were Asset Register Data, Asset Condition, Decision Making, Risk Management, and Operational Planning. Improvements have been incorporated and previously identified gaps have been addressed. Further improvements will be needed to be implemented over the next planning period to meet the target and actions have been included in the Improvement Plan.

## 11.2 Peer Reviews

The Council staff reviews and prioritises the feedback received in the peer review reports and incorporates improvements in the activity management plan where possible.

## 11.3 Improvement Plan

Establishment of a robust, continuous improvement process ensures that the Council is making the most effective use of resources to achieve the appropriate level of asset management practice. The continuous improvement process includes:

- identification of improvements;
- prioritisation of improvements;
- establishment of an improvement programme;
- delivery of improvements; and
- ongoing review and monitoring of the programme.

All improvements identified are included in a single improvement programme encompassing all activities. In this way opportunities to identify and deliver cross-activity or generic improvements can be managed more efficiently, and overall delivery of the improvement programme can be monitored easily.

### 11.3.1 Summary of Recent Improvements

Based on the peer review and internal evaluations and reviews, the Council has made improvements to its activity management plan and specific asset management processes..

Some of the Council's key achievements in the asset management processes over the previous three years include:

- asset criticality framework has been implemented for the critical infrastructure;
- developers and Council officers are operating in accordance with the Nelson Tasman Land Development Manual.

### 11.3.2 Summary of Planned Improvements

A list of the planned activity specific improvement items is in Table 23.

Table 23: Specific Improvement Items

| Activity                           | Improvement Item  | Further Information                                    | Need for Improvement  | Priority | Status      | % Complete | Expected Completion Date | Cost/Resource Type          | Comment                            |
|------------------------------------|---|--|---|----------|-------------|------------|--------------------------|-----------------------------|------------------------------------|
| Aerodromes                         | Fencing and security. Runway reseals to be planned at optimal timeframes for seal management. | Identified based on asset condition inspections.       | Fencing at Takaka Aerodrome has been highlighted as requiring repair and replacement. Runways have been inspected and deemed in adequate condition. | N/a      | N/a         | N/a        | N/a                      | N/a                         | N/a                                |
| Holiday Parks, Aerodromes and Port | Identify any critical assets and any lifeline functions.                                      | Condition assessments completed in 2023 by SPM Assets. | Internal roading at Pohara Campground has been highlighted and budgeted for replacement in 2025.  | Low      | Not started | -          | Dec 2025                 | Staff time, Renewals Budget | Holiday Parks, Aerodromes and Port |
| All                                | Improve levels of service information.  | Identified as weakness in Waugh Infrastructure audit   | Levels of service amended. Council Enterprises is not providing a service to ratepayers.  | Low      | Completed   |            | 1 January 2021           | Staff time                  | All                                |
| All                                | Update information on resource consents   | Only key consents included                             |   | Low      | Completed   | 100%       | complete                 | Staff time                  | All                                |
| Port                               | Describe water quality, risks and compliance with Drinking Water Standards New Zealand        | Identified as weakness in Waugh Infrastructure audit   |   | Low      | Not started | -          | 1 June 2025              | Staff time                  | Port                               |

A list of general across activity improvement items is given in Table 24 below.

Table 24: General Activity Management Improvement Items

| Improvement Item   | Further Information | Need for Improvement   | Priority | Status      | Expected Completion Date | Cost/Resource Type          |
|--|---------------------|--|----------|-------------|--------------------------|-----------------------------|
| Provide data confidence ratings for groups of assets within the valuation for each activity. |                     | In the valuation reports data confidence is only assessed across the activity and not for the different types of asset groups. It is likely that data confidence varies considerably between buried assets and above ground assets and this is not reflected in the reports. | Medium   | Not started | June 2025                | Consultants and staff time. |



| Improvement Item  | Further Information   | Need for Improvement  | Priority | Status      | Expected Completion Date | Cost/Resource Type |
|---|---|---|----------|-------------|--------------------------|--------------------|
| Consider how levels of service options are presented to the community | Consider how to better engage the community in agreeing appropriate levels of service through specific work streams (e.g. Risk, Resilience, and Recovery Planning). | Engagement is required to determine an appropriate level of service                     | Medium   | Not started | 2025                     | Staff time         |
| Capture and track maintenance data                                    | Historical costs should be analysed to calculate forward budgets  | Improve the consistency and confidence when planning operations and maintenance budgets | Medium   | Not started | Ongoing                  | Staff Time         |

# Appendix A: Enterprise Activity Business Plan

# Appendix B: Legislation, Policies, Strategies, Standards

**Table 25: Key Legislation**

| Key Legislation                                    | How it relates to this Activity   |
|--|---|
| Local Government Act 2002                          | <p>The Local Government Act requires local authorities to prepare a ten-year Long Term Plan(LTP) and 30-year Infrastructure Strategy, which are to be reviewed every three years. The Act requires local authorities to be rigorous in their decision-making by identifying all practicable options and assessing those options by considering the benefits and costs in terms of the present and future well-being of the community. This activity management plan provides information to support the decisions considered in the LTP.</p>  |
| Infrastructure Funding and Financing Act 2020      | <p>Provides a new legislative tool to enable private capital to support the provision of new infrastructure for housing and urban development. The Act provides opportunities for local councils, Māori and iwi, and developers to partner and deliver infrastructure, free of the council’s debt limits or from charging high upfront costs to developers.</p>   |
| Covid-19 Recovery (Fast-track Consenting) Act 2020 | <p>This Act shortcuts the current resource consent process under the RMA to support New Zealand’s recovery from the impacts of Covid-19. The Act’s purpose is to urgently promote employment to support New Zealand’s recovery and the certainty of ongoing investment across New Zealand, while continuing to promote the sustainable management of natural and physical resources.</p>  |
| Resource Management Act 1991                       | <p>The Resource Management Act 1991 (RMA) is the principal legislation that sets out how we manage our environment sustainably. As well as managing air, soil, freshwater and the coastal marine area (and the effects of human activity on these resources), the RMA regulates land use and the provision of infrastructure, which are integral components of New Zealand’s planning system.</p> <p>Part 6 (sections 87A–165) describes the requirements for applying for resource consents and implementing resource consent processes.</p> |

| Key Legislation                                   | How it relates to this Activity   |
|---|---|
| Civil Defence Emergency Management Act 2002       | Sets an expectation that the Council's lifeline utilities (which includes ports, wharves, airports, aerodromes) to prepare to function at the fullest possible extent during and after an emergency, even though this may be at a reduced level of service. This Act requires that a risk management approach be taken when dealing with hazards. In considering the risks associated with a particular hazard, both, the likelihood of the event, occurring and its consequences must be considered. As part of the comprehensive approach to Civil Defence Emergency Management, all hazards, not only natural hazards, must be taken into consideration. |
| Fire Service Act 1975                             | Relates to the protection of life and property from fire.   |
| Health and Safety in Employment Act 1992 and 2015 | Health and Safety legislation requires that staff and contractors are kept safe at work. New legislative changes to the act will mean improved health and safety measures will be required.   |
| Te Tiriti o Waitangi – Treaty of Waitangi         | <p>The Treaty of Waitangi is an agreement between Māori and the Crown. Under Section 4 of the Local Government Act 2002, local authorities are required to 'recognise and respect the Crown's responsibility to take appropriate account of the principles of the Treaty of Waitangi and to maintain and improve opportunities for Māori to contribute to local government decision-making processes.</p> <p>Sections 77 and 81 detail the scale of requirement for local authorities to seek contributions and involvement from Māori in consultation and decision-making processes.</p>   |
| Climate Change Response Act 2002                  | The Climate Change Response Act 2002 puts in place a legal framework to support New Zealand to respond to climate change and meet its international obligations. It also establishes the New Zealand Emissions Trading Scheme.  |
| Building Act 2014                                 | Provides timelines and responsibilities for assessing and remediating earthquake-prone buildings.   |
| Heritage New Zealand Pouhere Taonga Act 2014      | Rules managing heritage sites and structures  |

Table 26: Key National Policies and Strategies that relate to this activity

| Documentation  | Affect on the Activity  |
|--|---|
| National Policy Statement on Urban Development Capacity 2016                                   | Sets out the objectives and policies for providing development capacity under the Resource Management Act 1991 and came into effect on 1 December 2016.   |
| National Policy Statements for Freshwater Management (NPS-FM)                                  | <p>Ports and Wharves - The NPS-FM requires the Councils to set water quality limits for water bodies which (at least) meet the national objectives related to ecosystem health and human health for recreation.</p> <p>All regional (and unitary) Councils need to fully implement the objectives and policies in the NPSFM as promptly as is reasonable, and no later than December 2025. That means water quality objectives will be set for freshwater management units within the region which must reflect Tangata whenua roles and interests.</p> <p>Under Policy A2, every Regional Council is:</p> <ul style="list-style-type: none"> <li>• to specify targets and implement methods (either or both regulatory and non-regulatory) in a way that considers the sources of relevant contaminants recorded under Policy CC1 (accounting for freshwater takes and contaminants),</li> </ul> <p>to assist the improvement of water quality in the freshwater management units, and</p> <p>to meet those targets within a defined timeframe.</p> <p>This requirement is particularly relevant for the Council's discharges of water treatment process water to freshwater bodies.</p> |
| The Local Government (Financial Reporting) Regulations 2011                                    | Sets out the content of local authorities' annual reports and financial reporting framework and standards.  |
| Sustainable Development for New Zealand - Programme of Action (Ministry of Social Development) | Sets out the Government's approach to achieving sustainable development and specifies an improved provision of infrastructure and services (including water supply, wastewater treatment transport, energy and housing).  |



Table 27: NZ Standards

| Standard  | Affect on the Activity  |
|---|---|
| AS/NZS 3917:2013  | Fixed Term Contract Management  |
| <p>Ministry for the Environment:<br/>Coastal Hazards and Climate Change - Guidance for local government</p>   | <p>A major review of the 2008 edition, updating scientific understanding and the legal framework. Introduces new material on hazard, risk and vulnerability assessments and collaborative approaches to engaging with communities. Also explains adaptive approaches to planning for climate change in coastal communities.</p> |
| <p>Office of the Auditor General publications:<br/>Local government: Examples of better practice in setting local authorities performance measures.<br/>Getting the right information to effectively manage public assets: Lessons from local authorities</p> | <p>Paper that promotes discussion about improvement of performance measures for various activities.<br/>Discussion paper examining how local authorities approach identifying and gathering the asset information.</p>  |
| <p>Sustainable Development for New Zealand - Programme of Action (Ministry of Social Development)</p>   | <p>Sets out the Government's approach to achieving sustainable development and specifies an improved provision of infrastructure and services (including water, wastewater treatment, transport, energy and housing).</p>   |



# Appendix C: Data Types and Information Systems

Table 28: Data Types and Information Systems

| <b>Data Type</b>          | <b>Information System</b>     | <b>Management strategy</b>  | <b>Data Accuracy</b> | <b>Data Completeness</b> |
|---------------------------|-------------------------------|---|----------------------|--------------------------|
| Asset description         | Activity Management Plan      | Assets described in Section 2.2.  | 2                    | 2                        |
| Asset location            | Explore Tasman / GIS          | GIS holds a layer depicting Council-owned properties.   | 2                    | 2                        |
| Asset valuation           | Finance Spreadsheet           | Valuation of assets done regularly.   | 2                    | 2                        |
| Contract payments         | MagiQ                         | All maintenance and capital works contract payments are done through MagiQ.   | N/A                  | N/A                      |
| Customer Service Requests | Customer Services Application | Customer calls relating to asset maintenance are captured in the custom-made Customer Services Application.   | N/A                  | N/A                      |
| Financial Information     | MagiQ                         | The Council's corporate financial system is MagiQ, a specialist supplier of integrated financial, regulatory and administration systems for Local Government. | N/A                  | N/A                      |
| Capital planning          | MagiQ                         | Programmes for the Council's activities are compiled in MagiQ.  | N/A                  | N/A                      |
| Maintenance history       | MagiQ                         | Maintenance costs can be manually extracted from this system.   | 2                    | 2                        |

| Data Type                   | Information System | Management strategy   | Data Accuracy | Data Completeness |
|-----------------------------|--------------------|---|---------------|-------------------|
| Photos                      | Network drives     | Electronic photos of assets are mainly stored on the Council's network drives   | N/A           | N/A               |
| Processes and documentation | Promapp            | Promapp is process management software that provides a central online repository where the Council's process diagrams and documentation are stored. | 2             | 5                 |

Table 29: Data Accuracy and Completeness Grades

| Grade | Description                | % Accurate |
|-------|----------------------------|------------|
| 1     | Accurate                   | 100        |
| 2     | Minor Inaccuracies         | +/- 5      |
| 3     | 50 % Estimated             | +/- 20     |
| 4     | Significant Data Estimated | +/- 30     |
| 5     | All Data Estimated         | +/- 40     |

| Grade | Description            | % Complete |
|-------|------------------------|------------|
| 1     | Complete               | 100        |
| 2     | Minor Gaps             | 90 – 99    |
| 3     | Major Gaps             | 60 – 90    |
| 4     | Significant Gaps       | 20 – 60    |
| 5     | Limited Data Available | 0 – 20     |

# Appendix D: Detailed Operating Budgets

| ID         | Name                             | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|----------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                  |              | 2024-54                    | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44   |
| 10032205   | Mapua Valuation / Other          | 233,430      | 7,781                      | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 77,810       | 77,810    |
| 10032401   | Mapua Maintenance Wharf/Moorings | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |
| 10032407   | Mapua Maintenance Buildings      | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 10032408   | Mapua Maintenance Grounds        | 840,000      | 28,000                     | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 280,000      | 280,000   |
| 10032505   | Mapua Electricity                | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000    |
| 10032508   | Mapua Rates / Water              | 819,720      | 27,324                     | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 273,240      | 273,240   |
| 10132203   | Professional services            | 100,000      | 100,000                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 10142202   | Port Motueka Legal Fees          | 56,306       | 1,938                      | 1,940   | 1,880   | 1,872   | 1,874   | 1,872   | 1,872   | 1,874   | 1,872   | 1,872   | 18,720       | 18,720    |
| 10142401   | Port Motueka Maintenance         | 122,610      | 4,087                      | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 40,870       | 40,870    |
| 1014240106 | Toilet Maintenance               | 105,000      | 3,500                      | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 35,000       | 35,000    |
| 10142505   | Electricity                      | 16,530       | 551                        | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 5,510        | 5,510     |
| 10142508   | PORT MOTUEKA RATES               | 308,940      | 10,298                     | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 102,980      | 102,980   |
| 10202202   | Legal Expenses                   | 128,767      | 4,433                      | 4,438   | 4,299   | 4,281   | 4,286   | 4,281   | 4,281   | 4,286   | 4,281   | 4,281   | 42,810       | 42,810    |
| 10202203   | Professional Services            | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |
| 10202306   | Eftpos - Rental                  | 24,000       | 800                        | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 8,000        | 8,000     |
| 10202401   | Wharf Maintenance                | 4,642,573    | 125,250                    | 130,894 | 134,938 | 139,185 | 143,645 | 148,327 | 152,014 | 154,564 | 157,179 | 159,837 | 1,598,370    | 1,598,370 |
| 10202405   | TARAKOHE MINOR CAPITAL WORKS     | 1,369,654    | 9,750                      | 14,106  | 20,062  | 25,815  | 31,355  | 33,673  | 37,986  | 43,436  | 47,821  | 52,650  | 526,500      | 526,500   |
| 10202408   | Tarakohe Cleaning & Mowing       | 202,044      | 4,838                      | 5,200   | 5,460   | 5,733   | 6,020   | 6,321   | 6,558   | 6,722   | 6,890   | 7,062   | 70,620       | 70,620    |
| 10202409   | Ford Ranger GTT103               | 210,000      | 7,000                      | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 70,000       | 70,000    |
| 10202504   | Telecommunications               | 673,503      | 16,125                     | 17,334  | 18,201  | 19,111  | 20,067  | 21,070  | 21,860  | 22,407  | 22,967  | 23,541  | 235,410      | 235,410   |
| 10202505   | Electricity                      | 1,616,399    | 38,700                     | 41,603  | 43,683  | 45,867  | 48,160  | 50,568  | 52,464  | 53,776  | 55,120  | 56,498  | 564,980      | 564,980   |
| 10202507   | Rent                             | 89,784       | 2,150                      | 2,311   | 2,427   | 2,548   | 2,676   | 2,809   | 2,915   | 2,988   | 3,062   | 3,138   | 31,380       | 31,380    |
| 10202508   | Rates                            | 538,806      | 12,900                     | 13,868  | 14,561  | 15,289  | 16,053  | 16,856  | 17,488  | 17,925  | 18,373  | 18,833  | 188,330      | 188,330   |
| 1020250801 | Water                            | 449,002      | 10,750                     | 11,556  | 12,134  | 12,741  | 13,378  | 14,047  | 14,573  | 14,938  | 15,311  | 15,694  | 156,940      | 156,940   |
| 10202512   | Publicity                        | 22,458       | 538                        | 578     | 607     | 637     | 669     | 702     | 729     | 747     | 766     | 785     | 7,850        | 7,850     |
| 10202517   | Council Tarakohe Harbour Expen   | 666,397      | 17,788                     | 18,634  | 19,241  | 19,878  | 20,547  | 21,249  | 21,802  | 22,185  | 22,577  | 22,976  | 229,760      | 229,760   |
| 10202520   | Harbour master Cell Phone        | 90,000       | 3,000                      | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 30,000       | 30,000    |
| 11012203   | Professional services            | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000   |
| 1101220301 | Insptns/NOTAM Mgmt/Ctrct Mgmt    | 45,000       | 1,500                      | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 15,000       | 15,000    |
| 11012401   | Aerodrome Maintenance            | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 11012508   | Motueka Rates / Water            | 524,280      | 17,476                     | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 174,760      | 174,760   |
| 11012605   | Motueka Aircraft Monitoring      | 240,000      | 8,000                      | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 80,000       | 80,000    |
| 11032203   | Professional Services            | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000   |
| 11032401   | Takaka Aero Maintenance          | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000   |
| 1103240103 | Runway and Taxiway Maintenance   | 180,000      | 6,000                      | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 60,000       | 60,000    |

| ID         | Name                                    | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |         |
|------------|---|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|---------|
|            |   |              | 2024-54                    | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44 |
| 1103240106 | House Expenses                          | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 11032508   | Takaka Rates / Water                    | 120,000      | 4,000                      | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 40,000       | 40,000  |
| 11032517   | Sundry Expenses                         | 9,000        | 300                        | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 3,000        | 3,000   |
| 16022205   | Riverside Camp Valuation / Other        | 72,000       | 3,000                      | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 30,000       | 30,000  |
| 16022401   | Riverside Camp Maintenance Grounds      | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000 |
| 16022407   | Riverside Camp Maintenance Buildings    | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000 |
| 16022508   | Riverside Camp Rates / Water            | 510,000      | 17,000                     | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 170,000      | 170,000 |
| 16042202   | Fearons Bush Camp Legal Fees            | 37,305       | 2,483                      | 1,243   | 1,204   | 1,199   | 1,200   | 1,199   | 1,199   | 1,200   | 1,199   | 1,199   | 11,990       | 11,990  |
| 16042205   | Fearons Bush Camp Valuation / Other     | 72,000       | 3,000                      | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 30,000       | 30,000  |
| 16042401   | Fearons Bush Camp Maintenance Grounds   | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000 |
| 16042407   | Fearons Bush Camp Maintenance Buildings | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000 |
| 1604240701 | Rental Building maintenance             | 42,000       | 1,400                      | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 14,000       | 14,000  |
| 1604240801 | Rental Grounds maintenance              | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000  |
| 16042508   | Fearons Bush Camp Rates / Water         | 819,540      | 27,318                     | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 273,180      | 273,180 |
| 16052202   | Pohara Camp Legal Fees                  | 96,351       | 9,310                      | 3,107   | 3,009   | 2,997   | 3,000   | 2,997   | 2,997   | 3,000   | 2,997   | 2,997   | 29,970       | 29,970  |
| 16052401   | Pohara Camp Maintenance Grounds         | 360,000      | 12,000                     | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 120,000      | 120,000 |
| 16052407   | Pohara Camp Maintenance Buildings       | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16052508   | Pohara Camp Rates / Water               | 784,500      | 26,150                     | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 261,500      | 261,500 |
| 1605251701 | Pohara Camp Gen Expenses                | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000  |
| 16062202   | Collingwood Camp Legal Fees             | 90,144       | 3,103                      | 3,107   | 3,009   | 2,997   | 3,000   | 2,997   | 2,997   | 3,000   | 2,997   | 2,997   | 29,970       | 29,970  |
| 16062401   | Collingwood Camp Maintenance            | 1,585,140    | 52,838                     | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 528,380      | 528,380 |
| 16062405   | Collingwood Camp Maintenance Equipment  | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062407   | Collingwood Camp Maintenance Buildings  | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000 |
| 16062501   | Collingwood Camp Office Costs           | 164,000      | 12,000                     | 12,000  | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062504   | Collingwood Camp Telecommunications     | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062505   | Collingwood Camp Electricity            | 380,430      | 12,681                     | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 126,810      | 126,810 |
| 16062508   | Collingwood Camp Rates / Water          | 618,840      | 20,628                     | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 206,280      | 206,280 |

| ID         | Name                            | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|---------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                 |              | 2024-54                    | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44   |
| 16062517   | Collingwood Camp Gen Expenses   | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000   |
| 1606251701 | Collingwood Camp - Gas          | 405,000      | 13,500                     | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 135,000      | 135,000   |
| 16062529   | Collingwood Camp Computer       | 20,000       | 10,000                     | 0       | 0       | 0       | 5,000   | 0       | 0       | 0       | 5,000   | 0       | 0            | 0         |
| 16062609   | Collingwood Camp Ground Manager | 3,287,297    | 97,297                     | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 1,100,000    | 1,100,000 |
| 20002203   | Forest Management/Contract      | 2,018,820    | 67,294                     | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 672,940      | 672,940   |
| 2000220301 | Misc Consulting                 | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 2000220302 | CONSULTANCY ETS                 | 32,508       | 0                          | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 1,548   | 15,480       | 15,480    |
| 20002527   | Forest Certification (FSC)      | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000   |
| 2011220317 | Rabbit Is - Forest Management   | 1,220,160    | 40,672                     | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 406,720      | 406,720   |
| 2011240111 | Rabbit Is - Road Maintenance    | 2,135,280    | 71,176                     | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 711,760      | 711,760   |
| 2011240112 | Rabbit Is - Land Preparation    | 253,057      | 41,093                     | 45,976  | 27,215  | 28,628  | 16,035  | 30,042  | 38,909  | 25,159  | 0       | 0       | 0            | 0         |
| 2011240113 | Rabbit Is - Establishment       | 703,110      | 84,375                     | 80,013  | 88,247  | 56,845  | 54,606  | 33,061  | 54,265  | 73,190  | 51,500  | 6,048   | 60,480       | 60,480    |
| 2011240114 | Rabbit Is - Tending             | 5,785,143    | 300,828                    | 300,828 | 293,776 | 295,201 | 289,724 | 242,816 | 237,036 | 220,465 | 159,734 | 164,035 | 1,640,350    | 1,640,350 |
| 2011240115 | Rabbit Is - Protection          | 2,135,280    | 71,176                     | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 711,760      | 711,760   |
| 2011240116 | Rabbit Is - Property            | 305,040      | 10,168                     | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 101,680      | 101,680   |
| 2011240119 | Rabbit Is - Inventory           | 213,540      | 7,118                      | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 71,180       | 71,180    |
| 20112403   | Rabbit Is - Logging             | 3,085,555    | 457,243                    | 588,000 | 332,006 | 384,420 | 163,980 | 337,524 | 475,068 | 347,314 | 0       | 0       | 0            | 0         |
| 2011240302 | Rabbit Is - Cartage             | 1,671,344    | 247,673                    | 318,500 | 179,837 | 208,228 | 88,823  | 182,826 | 257,329 | 188,128 | 0       | 0       | 0            | 0         |
| 2011240304 | Rabbit Is - Harvest Management  | 642,826      | 95,259                     | 122,500 | 69,168  | 80,088  | 34,163  | 70,318  | 98,973  | 72,357  | 0       | 0       | 0            | 0         |
| 2011240305 | Rabbit Is - Roads/Skids Misc    | 128,567      | 19,052                     | 24,500  | 13,834  | 16,018  | 6,833   | 14,064  | 19,795  | 14,471  | 0       | 0       | 0            | 0         |
| 20112508   | Rabbit is - Rates               | 778,380      | 25,946                     | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 259,460      | 259,460   |
| 20112527   | Rabbit Is - FSC/Levies/H&S      | 128,567      | 19,052                     | 24,500  | 13,834  | 16,018  | 6,833   | 14,064  | 19,795  | 14,471  | 0       | 0       | 0            | 0         |
| 2012220317 | Kingsland - Forest Management   | 102,000      | 3,400                      | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 34,000       | 34,000    |
| 2012240111 | Kingsland - Road Maintenance    | 51,000       | 1,700                      | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 17,000       | 17,000    |
| 2012240115 | Kingsland - Protection          | 1,571,400    | 52,380                     | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 523,800      | 523,800   |
| 2012240116 | Kingsland - Property            | 40,800       | 1,360                      | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 13,600       | 13,600    |
| 2012240119 | Kingsland - Inventory           | 7,140        | 238                        | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 2,380        | 2,380     |
| 20122508   | Kingsland - Rates               | 113,490      | 3,783                      | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 37,830       | 37,830    |
| 2013220317 | Borlase - Forest Management     | 454,800      | 15,160                     | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 151,600      | 151,600   |
| 2013240111 | Borlase - Road Maintenance      | 1,364,400    | 45,480                     | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 454,800      | 454,800   |
| 2013240112 | Borlase - Land Preparation      | 347,837      | 0                          | 80,299  | 128,469 | 139,069 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240113 | Borlase - Establishment         | 857,508      | 134,372                    | 17,844  | 141,098 | 247,899 | 279,572 | 36,723  | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240114 | Borlase - Tending               | 1,885,877    | 0                          | 0       | 92,099  | 0       | 40,506  | 237,330 | 84,440  | 56,317  | 0       | 65,485  | 654,850      | 654,850   |
| 2013240115 | Borlase - Protection            | 1,591,800    | 53,060                     | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 530,600      | 530,600   |
| 2013240116 | Borlase - Property              | 113,700      | 3,790                      | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 37,900       | 37,900    |
| 2013240119 | Borlase - Inventory             | 159,180      | 5,306                      | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 53,060       | 53,060    |

| ID         | Name                            | Total Budget | Financial Year Budget (\$) |           |           |           |         |         |         |         |         |         | Total Budget |           |
|------------|---------------------------------|--------------|----------------------------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                 |              | 2024-54                    | 2024/25   | 2025/26   | 2026/27   | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44   |
| 20132403   | Borlase - Logging               | 4,826,644    | 0                          | 1,351,096 | 1,690,972 | 1,784,576 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240302 | Borlase - Cartage               | 2,292,657    | 0                          | 641,771   | 803,212   | 847,674   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240304 | Borlase - Harvesting Management | 482,665      | 0                          | 135,110   | 169,097   | 178,458   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240305 | Borlase - Roads/Skids Misc      | 603,331      | 0                          | 168,887   | 211,372   | 223,072   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20132527   | Borlase - FSC/Levies/H&S        | 120,665      | 0                          | 33,777    | 42,274    | 44,614    | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014220317 | Tunnicliff - Forest Management  | 59,820       | 1,994                      | 1,994     | 1,994     | 1,994     | 1,994   | 1,994   | 1,994   | 1,994   | 1,994   | 1,994   | 19,940       | 19,940    |
| 2014240111 | Tunnicliff - Road Maintenance   | 179,460      | 5,982                      | 5,982     | 5,982     | 5,982     | 5,982   | 5,982   | 5,982   | 5,982   | 5,982   | 5,982   | 59,820       | 59,820    |
| 2014240112 | Tunnicliff - Land Preparation   | 137,048      | 103,887                    | 33,161    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240113 | Tunnicliff - Establishment      | 248,026      | 0                          | 164,675   | 75,760    | 7,591     | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240114 | Tunnicliff - Tending            | 34,812       | 0                          | 0         | 0         | 26,522    | 8,290   | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240115 | Tunnicliff - Forest Protection  | 209,370      | 6,979                      | 6,979     | 6,979     | 6,979     | 6,979   | 6,979   | 6,979   | 6,979   | 6,979   | 6,979   | 69,790       | 69,790    |
| 2014240116 | Tunnicliff - Property           | 35,880       | 1,196                      | 1,196     | 1,196     | 1,196     | 1,196   | 1,196   | 1,196   | 1,196   | 1,196   | 1,196   | 11,960       | 11,960    |
| 2014240119 | Tunnicliff - Inventory          | 20,940       | 698                        | 698       | 698       | 698       | 698     | 698     | 698     | 698     | 698     | 698     | 6,980        | 6,980     |
| 20142403   | Tunnicliff - Logging            | 1,382,451    | 940,419                    | 442,032   | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240302 | Tunnicliff - Cartage            | 579,737      | 394,369                    | 185,368   | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240304 | Tunnicliff - Harvest Management | 222,977      | 151,681                    | 71,296    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240305 | Tunnicliff - Roads/Skids Misc   | 178,380      | 121,344                    | 57,036    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20142508   | Tunnicliff - Rates              | 59,010       | 1,967                      | 1,967     | 1,967     | 1,967     | 1,967   | 1,967   | 1,967   | 1,967   | 1,967   | 1,967   | 19,670       | 19,670    |
| 20142527   | Tunnicliff - FSC/Levies/H&S     | 44,595       | 30,336                     | 14,259    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2015220317 | Eves Vlly - Forest Management   | 4,320        | 144                        | 144       | 144       | 144       | 144     | 144     | 144     | 144     | 144     | 144     | 1,440        | 1,440     |
| 2015240111 | Eves Vlly - Road Maintenance    | 21,600       | 720                        | 720       | 720       | 720       | 720     | 720     | 720     | 720     | 720     | 720     | 7,200        | 7,200     |
| 2015240112 | Eves Vlly - Land Preparation    | 119,028      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 5,668   | 56,680       | 56,680    |
| 2015240113 | Eves Vlly - Establishment       | 9,049        | 0                          | 0         | 0         | 0         | 0       | 0       | 7,929   | 1,120   | 0       | 0       | 0            | 0         |
| 2015240115 | Eves Vlly - Protection          | 30,240       | 1,008                      | 1,008     | 1,008     | 1,008     | 1,008   | 1,008   | 1,008   | 1,008   | 1,008   | 1,008   | 10,080       | 10,080    |
| 2015240116 | Eves Vlly - Property            | 8,640        | 288                        | 288       | 288       | 288       | 288     | 288     | 288     | 288     | 288     | 288     | 2,880        | 2,880     |
| 20152403   | Eves Vlly - Logging             | 2,226,252    | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 106,012 | 1,060,120    | 1,060,120 |
| 2015240302 | Eves Vlly - Cartage             | 684,999      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 32,619  | 326,190      | 326,190   |
| 2015240304 | Eves Vlly - Harvest Management  | 342,510      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 16,310  | 163,100      | 163,100   |
| 2015240305 | Eves Vlly - Roads/Skids Misc    | 428,127      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 20,387  | 203,870      | 203,870   |
| 20152527   | Eves Valley - FSC/Levies/H&S    | 428,127      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 20,387  | 203,870      | 203,870   |
| 2016220317 | Howard - Forest Management      | 292,320      | 9,744                      | 9,744     | 9,744     | 9,744     | 9,744   | 9,744   | 9,744   | 9,744   | 9,744   | 9,744   | 97,440       | 97,440    |
| 2016240111 | Howard - Road Maintenance       | 730,800      | 24,360                     | 24,360    | 24,360    | 24,360    | 24,360  | 24,360  | 24,360  | 24,360  | 24,360  | 24,360  | 243,600      | 243,600   |
| 2016240112 | Howard - Land Preparation       | 280,057      | 191,512                    | 88,545    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240113 | Howard - Establishment          | 916,331      | 358,117                    | 354,351   | 183,200   | 20,663    | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240114 | Howard - Tending                | 4,484,743    | 32,261                     | 0         | 56,270    | 47,266    | 21,720  | 89,059  | 0       | 112,633 | 0       | 196,454 | 1,964,540    | 1,964,540 |
| 2016240115 | Howard - Forest Protection      | 1,023,120    | 34,104                     | 34,104    | 34,104    | 34,104    | 34,104  | 34,104  | 34,104  | 34,104  | 34,104  | 34,104  | 341,040      | 341,040   |
| 2016240116 | Howard - Property               | 146,160      | 4,872                      | 4,872     | 4,872     | 4,872     | 4,872   | 4,872   | 4,872   | 4,872   | 4,872   | 4,872   | 48,720       | 48,720    |



| ID         | Name                               | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|------------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                    | 2024-54      | 2024/25                    | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34 | 2034-44      | 2044-54   |
| 2016240119 | Howard - Inventory                 | 102,300      | 3,410                      | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 34,100       | 34,100    |
| 20162403   | Howard - Logging                   | 2,645,169    | 2,250,798                  | 394,371 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240302 | Howard - Cartage                   | 2,017,397    | 1,764,139                  | 253,258 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240304 | Howard - Harvest Management        | 316,315      | 273,746                    | 42,569  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240305 | Howard - Roads/Skids Misc          | 288,932      | 243,330                    | 45,602  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20162508   | Howard - Rates                     | 164,430      | 5,481                      | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 54,810       | 54,810    |
| 20162527   | Howard - FSC/Levies/H&S            | 69,737       | 60,832                     | 8,905   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017220317 | Sherry - Forest Management         | 247,260      | 8,242                      | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 82,420       | 82,420    |
| 2017240111 | Sherry - Road Maintenance          | 618,150      | 20,605                     | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 206,050      | 206,050   |
| 2017240112 | Sherry - Land Preparation          | 65,734       | 0                          | 35,752  | 0       | 29,982  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240113 | Sherry - Establishment             | 530,840      | 352,305                    | 48,179  | 61,835  | 9,243   | 51,569  | 7,709   | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240114 | Sherry - Tending                   | 4,021,156    | 0                          | 21,007  | 50,643  | 0       | 9,716   | 0       | 81,446  | 0       | 145,376 | 176,808 | 1,768,080    | 1,768,080 |
| 2017240115 | Sherry - Forest Protection         | 989,040      | 32,968                     | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 329,680      | 329,680   |
| 2017240116 | Sherry - Property                  | 61,830       | 2,061                      | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 20,610       | 20,610    |
| 2017240119 | Sherry River - Inventory           | 86,550       | 2,885                      | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 28,850       | 28,850    |
| 20172403   | Sherry - Logging                   | 934,254      | 0                          | 484,422 | 0       | 449,832 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240302 | Sherry - Cartage                   | 583,909      | 0                          | 302,764 | 0       | 281,145 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240304 | Sherry - Harvest Management        | 93,425       | 0                          | 48,442  | 0       | 44,983  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240305 | Sherry - Roads/Skids Misc          | 93,425       | 0                          | 48,442  | 0       | 44,983  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20172508   | Sherry - Rates                     | 110,220      | 3,674                      | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 36,740       | 36,740    |
| 20172527   | Sherry - FSC/Levies/H&S            | 23,357       | 0                          | 12,111  | 0       | 11,246  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 25052205   | VALUATION FEES - 183 QUEEN         | 90,000       | 3,000                      | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 30,000       | 30,000    |
| 25052401   | 183 Queen St - General Maintenance | 1,377,000    | 30,000                     | 33,000  | 36,000  | 39,000  | 42,000  | 45,000  | 48,000  | 48,000  | 48,000  | 48,000  | 480,000      | 480,000   |
| 25052508   | Rates                              | 280,830      | 9,361                      | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 93,610       | 93,610    |
| 25082508   | Rates & Water                      | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |

# Appendix E: Detailed Capital Budgets

| ID         | Name                             | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|----------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                  |              | 2024-54                    | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44   |
| 10032205   | Mapua Valuation / Other          | 233,430      | 7,781                      | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 7,781   | 77,810       | 77,810    |
| 10032401   | Mapua Maintenance Wharf/Moorings | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |
| 10032407   | Mapua Maintenance Buildings      | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 10032408   | Mapua Maintenance Grounds        | 840,000      | 28,000                     | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 28,000  | 280,000      | 280,000   |
| 10032505   | Mapua Electricity                | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000    |
| 10032508   | Mapua Rates / Water              | 819,720      | 27,324                     | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 27,324  | 273,240      | 273,240   |
| 10132203   | Professional services            | 100,000      | 100,000                    | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 10142202   | Port Motueka Legal Fees          | 56,306       | 1,938                      | 1,940   | 1,880   | 1,872   | 1,874   | 1,872   | 1,872   | 1,874   | 1,872   | 1,872   | 18,720       | 18,720    |
| 10142401   | Port Motueka Maintenance         | 122,610      | 4,087                      | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 4,087   | 40,870       | 40,870    |
| 1014240106 | Toilet Maintenance               | 105,000      | 3,500                      | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 3,500   | 35,000       | 35,000    |
| 10142505   | Electricity                      | 16,530       | 551                        | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 551     | 5,510        | 5,510     |
| 10142508   | PORT MOTUEKA RATES               | 308,940      | 10,298                     | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 10,298  | 102,980      | 102,980   |
| 10202202   | Legal Expenses                   | 128,767      | 4,433                      | 4,438   | 4,299   | 4,281   | 4,286   | 4,281   | 4,281   | 4,286   | 4,281   | 4,281   | 42,810       | 42,810    |
| 10202203   | Professional Services            | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |
| 10202306   | Eftpos - Rental                  | 24,000       | 800                        | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 800     | 8,000        | 8,000     |
| 10202401   | Wharf Maintenance                | 4,642,573    | 125,250                    | 130,894 | 134,938 | 139,185 | 143,645 | 148,327 | 152,014 | 154,564 | 157,179 | 159,837 | 1,598,370    | 1,598,370 |
| 10202405   | TARAKOHE MINOR CAPITAL WORKS     | 1,369,654    | 9,750                      | 14,106  | 20,062  | 25,815  | 31,355  | 33,673  | 37,986  | 43,436  | 47,821  | 52,650  | 526,500      | 526,500   |
| 10202408   | Tarakohe Cleaning & Mowing       | 202,044      | 4,838                      | 5,200   | 5,460   | 5,733   | 6,020   | 6,321   | 6,558   | 6,722   | 6,890   | 7,062   | 70,620       | 70,620    |
| 10202409   | Ford Ranger GTT103               | 210,000      | 7,000                      | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 7,000   | 70,000       | 70,000    |
| 10202504   | Telecommunications               | 673,503      | 16,125                     | 17,334  | 18,201  | 19,111  | 20,067  | 21,070  | 21,860  | 22,407  | 22,967  | 23,541  | 235,410      | 235,410   |
| 10202505   | Electricity                      | 1,616,399    | 38,700                     | 41,603  | 43,683  | 45,867  | 48,160  | 50,568  | 52,464  | 53,776  | 55,120  | 56,498  | 564,980      | 564,980   |
| 10202507   | Rent                             | 89,784       | 2,150                      | 2,311   | 2,427   | 2,548   | 2,676   | 2,809   | 2,915   | 2,988   | 3,062   | 3,138   | 31,380       | 31,380    |
| 10202508   | Rates                            | 538,806      | 12,900                     | 13,868  | 14,561  | 15,289  | 16,053  | 16,856  | 17,488  | 17,925  | 18,373  | 18,833  | 188,330      | 188,330   |
| 1020250801 | Water                            | 449,002      | 10,750                     | 11,556  | 12,134  | 12,741  | 13,378  | 14,047  | 14,573  | 14,938  | 15,311  | 15,694  | 156,940      | 156,940   |
| 10202512   | Publicity                        | 22,458       | 538                        | 578     | 607     | 637     | 669     | 702     | 729     | 747     | 766     | 785     | 7,850        | 7,850     |
| 10202517   | Council Tarakohe Harbour Expen   | 666,397      | 17,788                     | 18,634  | 19,241  | 19,878  | 20,547  | 21,249  | 21,802  | 22,185  | 22,577  | 22,976  | 229,760      | 229,760   |
| 10202520   | Harbour master Cell Phone        | 90,000       | 3,000                      | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 30,000       | 30,000    |
| 11012203   | Professional services            | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000   |
| 1101220301 | Insptns/NOTAM Mgmt/Ctrct Mgmt    | 45,000       | 1,500                      | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 1,500   | 15,000       | 15,000    |
| 11012401   | Aerodrome Maintenance            | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 11012508   | Motueka Rates / Water            | 524,280      | 17,476                     | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 17,476  | 174,760      | 174,760   |
| 11012605   | Motueka Aircraft Monitoring      | 240,000      | 8,000                      | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 8,000   | 80,000       | 80,000    |
| 11032203   | Professional Services            | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000   |
| 11032401   | Takaka Aero Maintenance          | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000   |
| 1103240103 | Runway and Taxiway Maintenance   | 180,000      | 6,000                      | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 6,000   | 60,000       | 60,000    |
| 1103240106 | House Expenses                   | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |

| ID         | Name                                    | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |         |
|------------|---|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|---------|
|            |   | 2024-54      | 2024/25                    | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34 | 2034-44      | 2044-54 |
| 11032508   | Takaka Rates / Water                    | 120,000      | 4,000                      | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | 40,000       | 40,000  |
| 11032517   | Sundry Expenses                         | 9,000        | 300                        | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 300     | 3,000        | 3,000   |
| 16022205   | Riverside Camp Valuation / Other        | 72,000       | 3,000                      | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 30,000       | 30,000  |
| 16022401   | Riverside Camp Maintenance Grounds      | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000 |
| 16022407   | Riverside Camp Maintenance Buildings    | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000 |
| 16022508   | Riverside Camp Rates / Water            | 510,000      | 17,000                     | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 17,000  | 170,000      | 170,000 |
| 16042202   | Fearons Bush Camp Legal Fees            | 37,305       | 2,483                      | 1,243   | 1,204   | 1,199   | 1,200   | 1,199   | 1,199   | 1,200   | 1,199   | 1,199   | 11,990       | 11,990  |
| 16042205   | Fearons Bush Camp Valuation / Other     | 72,000       | 3,000                      | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 0       | 0       | 3,000   | 30,000       | 30,000  |
| 16042401   | Fearons Bush Camp Maintenance Grounds   | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000 |
| 16042407   | Fearons Bush Camp Maintenance Buildings | 450,000      | 15,000                     | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 15,000  | 150,000      | 150,000 |
| 1604240701 | Rental Building maintenance             | 42,000       | 1,400                      | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 1,400   | 14,000       | 14,000  |
| 1604240801 | Rental Grounds maintenance              | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000  |
| 16042508   | Fearons Bush Camp Rates / Water         | 819,540      | 27,318                     | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 27,318  | 273,180      | 273,180 |
| 16052202   | Pohara Camp Legal Fees                  | 96,351       | 9,310                      | 3,107   | 3,009   | 2,997   | 3,000   | 2,997   | 2,997   | 3,000   | 2,997   | 2,997   | 29,970       | 29,970  |
| 16052401   | Pohara Camp Maintenance Grounds         | 360,000      | 12,000                     | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 12,000  | 120,000      | 120,000 |
| 16052407   | Pohara Camp Maintenance Buildings       | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16052508   | Pohara Camp Rates / Water               | 784,500      | 26,150                     | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 26,150  | 261,500      | 261,500 |
| 1605251701 | Pohara Camp Gen Expenses                | 60,000       | 2,000                      | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 2,000   | 20,000       | 20,000  |
| 16062202   | Collingwood Camp Legal Fees             | 90,144       | 3,103                      | 3,107   | 3,009   | 2,997   | 3,000   | 2,997   | 2,997   | 3,000   | 2,997   | 2,997   | 29,970       | 29,970  |
| 16062401   | Collingwood Camp Maintenance            | 1,585,140    | 52,838                     | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 52,838  | 528,380      | 528,380 |
| 16062405   | Collingwood Camp Maintenance Equipment  | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062407   | Collingwood Camp Maintenance Buildings  | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000 |
| 16062501   | Collingwood Camp Office Costs           | 164,000      | 12,000                     | 12,000  | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062504   | Collingwood Camp Telecommunications     | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000  |
| 16062505   | Collingwood Camp Electricity            | 380,430      | 12,681                     | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 12,681  | 126,810      | 126,810 |
| 16062508   | Collingwood Camp Rates / Water          | 618,840      | 20,628                     | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 20,628  | 206,280      | 206,280 |

| ID         | Name                            | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|---------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                 | 2024-54      | 2024/25                    | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34 | 2034-44      | 2044-54   |
| 16062517   | Collingwood Camp Gen Expenses   | 600,000      | 20,000                     | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 200,000      | 200,000   |
| 1606251701 | Collingwood Camp - Gas          | 405,000      | 13,500                     | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 13,500  | 135,000      | 135,000   |
| 16062529   | Collingwood Camp Computer       | 20,000       | 10,000                     | 0       | 0       | 0       | 5,000   | 0       | 0       | 0       | 5,000   | 0       | 0            | 0         |
| 16062609   | Collingwood Camp Ground Manager | 3,287,297    | 97,297                     | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 1,100,000    | 1,100,000 |
| 20002203   | Forest Management/Contract      | 2,018,820    | 67,294                     | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 67,294  | 672,940      | 672,940   |
| 2000220301 | Misc Consulting                 | 1,200,000    | 40,000                     | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 40,000  | 400,000      | 400,000   |
| 2000220302 | CONSULTANCY ETS                 | 32,508       | 0                          | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 1,548   | 15,480       | 15,480    |
| 20002527   | Forest Certification (FSC)      | 300,000      | 10,000                     | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 10,000  | 100,000      | 100,000   |
| 2011220317 | Rabbit Is - Forest Management   | 1,220,160    | 40,672                     | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 40,672  | 406,720      | 406,720   |
| 2011240111 | Rabbit Is - Road Maintenance    | 2,135,280    | 71,176                     | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 711,760      | 711,760   |
| 2011240112 | Rabbit Is - Land Preparation    | 253,057      | 41,093                     | 45,976  | 27,215  | 28,628  | 16,035  | 30,042  | 38,909  | 25,159  | 0       | 0       | 0            | 0         |
| 2011240113 | Rabbit Is - Establishment       | 703,110      | 84,375                     | 80,013  | 88,247  | 56,845  | 54,606  | 33,061  | 54,265  | 73,190  | 51,500  | 6,048   | 60,480       | 60,480    |
| 2011240114 | Rabbit Is - Tending             | 5,785,143    | 300,828                    | 300,828 | 293,776 | 295,201 | 289,724 | 242,816 | 237,036 | 220,465 | 159,734 | 164,035 | 1,640,350    | 1,640,350 |
| 2011240115 | Rabbit Is - Protection          | 2,135,280    | 71,176                     | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 71,176  | 711,760      | 711,760   |
| 2011240116 | Rabbit Is - Property            | 305,040      | 10,168                     | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 10,168  | 101,680      | 101,680   |
| 2011240119 | Rabbit Is - Inventory           | 213,540      | 7,118                      | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 7,118   | 71,180       | 71,180    |
| 20112403   | Rabbit Is - Logging             | 3,085,555    | 457,243                    | 588,000 | 332,006 | 384,420 | 163,980 | 337,524 | 475,068 | 347,314 | 0       | 0       | 0            | 0         |
| 2011240302 | Rabbit Is - Cartage             | 1,671,344    | 247,673                    | 318,500 | 179,837 | 208,228 | 88,823  | 182,826 | 257,329 | 188,128 | 0       | 0       | 0            | 0         |
| 2011240304 | Rabbit Is - Harvest Management  | 642,826      | 95,259                     | 122,500 | 69,168  | 80,088  | 34,163  | 70,318  | 98,973  | 72,357  | 0       | 0       | 0            | 0         |
| 2011240305 | Rabbit Is - Roads/Skids Misc    | 128,567      | 19,052                     | 24,500  | 13,834  | 16,018  | 6,833   | 14,064  | 19,795  | 14,471  | 0       | 0       | 0            | 0         |
| 20112508   | Rabbit is - Rates               | 778,380      | 25,946                     | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 25,946  | 259,460      | 259,460   |
| 20112527   | Rabbit Is - FSC/Levies/H&S      | 128,567      | 19,052                     | 24,500  | 13,834  | 16,018  | 6,833   | 14,064  | 19,795  | 14,471  | 0       | 0       | 0            | 0         |
| 2012220317 | Kingsland - Forest Management   | 102,000      | 3,400                      | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 3,400   | 34,000       | 34,000    |
| 2012240111 | Kingsland - Road Maintenance    | 51,000       | 1,700                      | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 1,700   | 17,000       | 17,000    |
| 2012240115 | Kingsland - Protection          | 1,571,400    | 52,380                     | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 52,380  | 523,800      | 523,800   |
| 2012240116 | Kingsland - Property            | 40,800       | 1,360                      | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 1,360   | 13,600       | 13,600    |
| 2012240119 | Kingsland - Inventory           | 7,140        | 238                        | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 238     | 2,380        | 2,380     |
| 20122508   | Kingsland - Rates               | 113,490      | 3,783                      | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 3,783   | 37,830       | 37,830    |
| 2013220317 | Borlase - Forest Management     | 454,800      | 15,160                     | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 15,160  | 151,600      | 151,600   |
| 2013240111 | Borlase - Road Maintenance      | 1,364,400    | 45,480                     | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 45,480  | 454,800      | 454,800   |
| 2013240112 | Borlase - Land Preparation      | 347,837      | 0                          | 80,299  | 128,469 | 139,069 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240113 | Borlase - Establishment         | 857,508      | 134,372                    | 17,844  | 141,098 | 247,899 | 279,572 | 36,723  | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240114 | Borlase - Tending               | 1,885,877    | 0                          | 0       | 92,099  | 0       | 40,506  | 237,330 | 84,440  | 56,317  | 0       | 65,485  | 654,850      | 654,850   |
| 2013240115 | Borlase - Protection            | 1,591,800    | 53,060                     | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 53,060  | 530,600      | 530,600   |
| 2013240116 | Borlase - Property              | 113,700      | 3,790                      | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 3,790   | 37,900       | 37,900    |
| 2013240119 | Borlase - Inventory             | 159,180      | 5,306                      | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 5,306   | 53,060       | 53,060    |

| ID         | Name                            | Total Budget | Financial Year Budget (\$) |           |           |           |         |         |         |         |         |         | Total Budget |           |
|------------|---------------------------------|--------------|----------------------------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                 |              | 2024-54                    | 2024/25   | 2025/26   | 2026/27   | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34      | 2034-44   |
| 20132403   | Borlase - Logging               | 4,826,644    | 0                          | 1,351,096 | 1,690,972 | 1,784,576 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240302 | Borlase - Cartage               | 2,292,657    | 0                          | 641,771   | 803,212   | 847,674   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240304 | Borlase - Harvesting Management | 482,665      | 0                          | 135,110   | 169,097   | 178,458   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2013240305 | Borlase - Roads/Skids Misc      | 603,331      | 0                          | 168,887   | 211,372   | 223,072   | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20132527   | Borlase - FSC/Levies/H&S        | 120,665      | 0                          | 33,777    | 42,274    | 44,614    | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014220317 | Tunnicliff - Forest Management  | 59,820       | 1,994                      | 1,994     | 1,994     | 1,994     | 1,994   | 1,994   | 1,994   | 1,994   | 1,994   | 1,994   | 19,940       | 19,940    |
| 2014240111 | Tunnicliff - Road Maintenance   | 179,460      | 5,982                      | 5,982     | 5,982     | 5,982     | 5,982   | 5,982   | 5,982   | 5,982   | 5,982   | 5,982   | 59,820       | 59,820    |
| 2014240112 | Tunnicliff - Land Preparation   | 137,048      | 103,887                    | 33,161    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240113 | Tunnicliff - Establishment      | 248,026      | 0                          | 164,675   | 75,760    | 7,591     | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240114 | Tunnicliff - Tending            | 34,812       | 0                          | 0         | 0         | 26,522    | 8,290   | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240115 | Tunnicliff - Forest Protection  | 209,370      | 6,979                      | 6,979     | 6,979     | 6,979     | 6,979   | 6,979   | 6,979   | 6,979   | 6,979   | 6,979   | 69,790       | 69,790    |
| 2014240116 | Tunnicliff - Property           | 35,880       | 1,196                      | 1,196     | 1,196     | 1,196     | 1,196   | 1,196   | 1,196   | 1,196   | 1,196   | 1,196   | 11,960       | 11,960    |
| 2014240119 | Tunnicliff - Inventory          | 20,940       | 698                        | 698       | 698       | 698       | 698     | 698     | 698     | 698     | 698     | 698     | 6,980        | 6,980     |
| 20142403   | Tunnicliff - Logging            | 1,382,451    | 940,419                    | 442,032   | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240302 | Tunnicliff - Cartage            | 579,737      | 394,369                    | 185,368   | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240304 | Tunnicliff - Harvest Management | 222,977      | 151,681                    | 71,296    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2014240305 | Tunnicliff - Roads/Skids Misc   | 178,380      | 121,344                    | 57,036    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20142508   | Tunnicliff - Rates              | 59,010       | 1,967                      | 1,967     | 1,967     | 1,967     | 1,967   | 1,967   | 1,967   | 1,967   | 1,967   | 1,967   | 19,670       | 19,670    |
| 20142527   | Tunnicliff - FSC/Levies/H&S     | 44,595       | 30,336                     | 14,259    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2015220317 | Eves Vlly - Forest Management   | 4,320        | 144                        | 144       | 144       | 144       | 144     | 144     | 144     | 144     | 144     | 144     | 1,440        | 1,440     |
| 2015240111 | Eves Vlly - Road Maintenance    | 21,600       | 720                        | 720       | 720       | 720       | 720     | 720     | 720     | 720     | 720     | 720     | 7,200        | 7,200     |
| 2015240112 | Eves Vlly - Land Preparation    | 119,028      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 5,668   | 56,680       | 56,680    |
| 2015240113 | Eves Vlly - Establishment       | 9,049        | 0                          | 0         | 0         | 0         | 0       | 0       | 7,929   | 1,120   | 0       | 0       | 0            | 0         |
| 2015240115 | Eves Vlly - Protection          | 30,240       | 1,008                      | 1,008     | 1,008     | 1,008     | 1,008   | 1,008   | 1,008   | 1,008   | 1,008   | 1,008   | 10,080       | 10,080    |
| 2015240116 | Eves Vlly - Property            | 8,640        | 288                        | 288       | 288       | 288       | 288     | 288     | 288     | 288     | 288     | 288     | 2,880        | 2,880     |
| 20152403   | Eves Vlly - Logging             | 2,226,252    | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 106,012 | 1,060,120    | 1,060,120 |
| 2015240302 | Eves Vlly - Cartage             | 684,999      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 32,619  | 326,190      | 326,190   |
| 2015240304 | Eves Vlly - Harvest Management  | 342,510      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 16,310  | 163,100      | 163,100   |
| 2015240305 | Eves Vlly - Roads/Skids Misc    | 428,127      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 20,387  | 203,870      | 203,870   |
| 20152527   | Eves Valley - FSC/Levies/H&S    | 428,127      | 0                          | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 20,387  | 203,870      | 203,870   |
| 2016220317 | Howard - Forest Management      | 292,320      | 9,744                      | 9,744     | 9,744     | 9,744     | 9,744   | 9,744   | 9,744   | 9,744   | 9,744   | 9,744   | 97,440       | 97,440    |
| 2016240111 | Howard - Road Maintenance       | 730,800      | 24,360                     | 24,360    | 24,360    | 24,360    | 24,360  | 24,360  | 24,360  | 24,360  | 24,360  | 24,360  | 243,600      | 243,600   |
| 2016240112 | Howard - Land Preparation       | 280,057      | 191,512                    | 88,545    | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240113 | Howard - Establishment          | 916,331      | 358,117                    | 354,351   | 183,200   | 20,663    | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240114 | Howard - Tending                | 4,484,743    | 32,261                     | 0         | 56,270    | 47,266    | 21,720  | 89,059  | 0       | 112,633 | 0       | 196,454 | 1,964,540    | 1,964,540 |
| 2016240115 | Howard - Forest Protection      | 1,023,120    | 34,104                     | 34,104    | 34,104    | 34,104    | 34,104  | 34,104  | 34,104  | 34,104  | 34,104  | 34,104  | 341,040      | 341,040   |
| 2016240116 | Howard - Property               | 146,160      | 4,872                      | 4,872     | 4,872     | 4,872     | 4,872   | 4,872   | 4,872   | 4,872   | 4,872   | 4,872   | 48,720       | 48,720    |

| ID         | Name                               | Total Budget | Financial Year Budget (\$) |         |         |         |         |         |         |         |         |         | Total Budget |           |
|------------|------------------------------------|--------------|----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------|-----------|
|            |                                    | 2024-54      | 2024/25                    | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 3030/31 | 2031/32 | 2032/33 | 2033/34 | 2034-44      | 2044-54   |
| 2016240119 | Howard - Inventory                 | 102,300      | 3,410                      | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 3,410   | 34,100       | 34,100    |
| 20162403   | Howard - Logging                   | 2,645,169    | 2,250,798                  | 394,371 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240302 | Howard - Cartage                   | 2,017,397    | 1,764,139                  | 253,258 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240304 | Howard - Harvest Management        | 316,315      | 273,746                    | 42,569  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2016240305 | Howard - Roads/Skids Misc          | 288,932      | 243,330                    | 45,602  | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20162508   | Howard - Rates                     | 164,430      | 5,481                      | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 5,481   | 54,810       | 54,810    |
| 20162527   | Howard - FSC/Levies/H&S            | 69,737       | 60,832                     | 8,905   | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017220317 | Sherry - Forest Management         | 247,260      | 8,242                      | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 8,242   | 82,420       | 82,420    |
| 2017240111 | Sherry - Road Maintenance          | 618,150      | 20,605                     | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 20,605  | 206,050      | 206,050   |
| 2017240112 | Sherry - Land Preparation          | 65,734       | 0                          | 35,752  | 0       | 29,982  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240113 | Sherry - Establishment             | 530,840      | 352,305                    | 48,179  | 61,835  | 9,243   | 51,569  | 7,709   | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240114 | Sherry - Tending                   | 4,021,156    | 0                          | 21,007  | 50,643  | 0       | 9,716   | 0       | 81,446  | 0       | 145,376 | 176,808 | 1,768,080    | 1,768,080 |
| 2017240115 | Sherry - Forest Protection         | 989,040      | 32,968                     | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 32,968  | 329,680      | 329,680   |
| 2017240116 | Sherry - Property                  | 61,830       | 2,061                      | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 2,061   | 20,610       | 20,610    |
| 2017240119 | Sherry River - Inventory           | 86,550       | 2,885                      | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 2,885   | 28,850       | 28,850    |
| 20172403   | Sherry - Logging                   | 934,254      | 0                          | 484,422 | 0       | 449,832 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240302 | Sherry - Cartage                   | 583,909      | 0                          | 302,764 | 0       | 281,145 | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240304 | Sherry - Harvest Management        | 93,425       | 0                          | 48,442  | 0       | 44,983  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 2017240305 | Sherry - Roads/Skids Misc          | 93,425       | 0                          | 48,442  | 0       | 44,983  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 20172508   | Sherry - Rates                     | 110,220      | 3,674                      | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 3,674   | 36,740       | 36,740    |
| 20172527   | Sherry - FSC/Levies/H&S            | 23,357       | 0                          | 12,111  | 0       | 11,246  | 0       | 0       | 0       | 0       | 0       | 0       | 0            | 0         |
| 25052205   | VALUATION FEES - 183 QUEEN         | 90,000       | 3,000                      | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 3,000   | 30,000       | 30,000    |
| 25052401   | 183 Queen St - General Maintenance | 1,377,000    | 30,000                     | 33,000  | 36,000  | 39,000  | 42,000  | 45,000  | 48,000  | 48,000  | 48,000  | 48,000  | 480,000      | 480,000   |
| 25052508   | Rates                              | 280,830      | 9,361                      | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 9,361   | 93,610       | 93,610    |
| 25082508   | Rates & Water                      | 150,000      | 5,000                      | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 5,000   | 50,000       | 50,000    |

# Appendix F: Funding Impact Statement



**Council Enterprises**  
**Funding Impact Statement**

| Actual<br>2023<br>\$000  | Plan<br>2024/25<br>\$000 | Plan<br>2025/26<br>\$000 | Plan<br>2026/27<br>\$000 | Plan<br>2027/28<br>\$000 | Plan<br>2028/29<br>\$000 | Plan<br>2029/30<br>\$000 | Plan<br>2030/31<br>\$000 | Plan<br>2031/32<br>\$000 | Plan<br>2032/33<br>\$000 | Plan<br>2033/34<br>\$000 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>SOURCES OF OPERATING FUNDING</b>  |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| (164) General rates, uniform annual general charges, rates penalties       | 327                      | 312                      | 290                      | 302                      | 532                      | 640                      | 679                      | 592                      | 437                      | 392                      |
| 0 Targeted rates   | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 0 Subsidies and grants for operating purposes                              | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 1,333 Fees and charges   | 1,599                    | 1,775                    | 2,047                    | 2,186                    | 2,338                    | 2,574                    | 2,725                    | 2,860                    | 3,077                    | 3,225                    |
| 0 Internal charges and overheads recovered                                 | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 30,804 Local authorities fuel tax, fines, infringement fees, and other rec | 17,127                   | 15,576                   | 10,364                   | 12,944                   | 3,767                    | 5,393                    | 6,608                    | 5,965                    | 3,531                    | 4,183                    |
| <b>31,973 Total operating funding</b>                                      | <b>19,053</b>            | <b>17,663</b>            | <b>12,701</b>            | <b>15,432</b>            | <b>6,637</b>             | <b>8,607</b>             | <b>10,012</b>            | <b>9,417</b>             | <b>7,045</b>             | <b>7,800</b>             |
| <b>APPLICATIONS OF OPERATING FUNDING</b>                                   |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| 23,645 Payments to staff and suppliers                                     | 11,482                   | 9,991                    | 7,694                    | 8,789                    | 4,003                    | 4,368                    | 4,580                    | 4,386                    | 3,560                    | 4,215                    |
| 269 Finance costs  | 628                      | 496                      | 465                      | 533                      | 627                      | 1,195                    | 1,247                    | 1,260                    | 1,228                    | 1,169                    |
| 1,136 Internal charges and overheads applied                               | 458                      | 133                      | (110)                    | 468                      | (75)                     | 59                       | 90                       | 171                      | 134                      | 717                      |
| 0 Other operating funding applications                                     | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| <b>25,050 Total applications of operating funding</b>                      | <b>12,568</b>            | <b>10,620</b>            | <b>8,049</b>             | <b>9,790</b>             | <b>4,555</b>             | <b>5,622</b>             | <b>5,917</b>             | <b>5,817</b>             | <b>4,922</b>             | <b>6,101</b>             |
| <b>6,923 Surplus/(deficit) of operating funding</b>                        | <b>6,485</b>             | <b>7,043</b>             | <b>4,652</b>             | <b>5,642</b>             | <b>2,082</b>             | <b>2,985</b>             | <b>4,095</b>             | <b>3,600</b>             | <b>2,123</b>             | <b>1,699</b>             |
| <b>SOURCES OF CAPITAL FUNDING</b>  |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| 0 Subsidies and grants for capital expenditure                             | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 0 Development and financial contributions                                  | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 1,030 Increase (decrease) in debt  | 3,169                    | (301)                    | (11)                     | (235)                    | 4,597                    | 684                      | 59                       | (579)                    | (1,210)                  | (1,090)                  |
| 1,763 Gross proceeds from sale of assets                                   | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 0 Lump sum contributions   | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 0 Other dedicated capital funding  | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| <b>2,793 Total sources of capital funding</b>                              | <b>3,169</b>             | <b>(301)</b>             | <b>(11)</b>              | <b>(235)</b>             | <b>4,597</b>             | <b>684</b>               | <b>59</b>                | <b>(579)</b>             | <b>(1,210)</b>           | <b>(1,090)</b>           |
| <b>APPLICATIONS OF CAPITAL FUNDING</b>                                     |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| Capital expenditure  |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |
| 0 - to meet additional demand  | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| 123 - to improve the level of service                                      | 412                      | 547                      | 442                      | 0                        | 0                        | 6                        | 6                        | 7                        | 7                        | 7                        |
| 2,268 - to replace existing assets   | 7,552                    | 837                      | 1,089                    | 1,180                    | 6,339                    | 2,669                    | 2,009                    | 1,582                    | 880                      | 1,021                    |
| 7,325 Increase (decrease) in reserves                                      | 1,690                    | 5,358                    | 3,110                    | 4,227                    | 340                      | 994                      | 2,139                    | 1,432                    | 26                       | (419)                    |
| 0 Increase (decrease) in investments                                       | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        | 0                        |
| <b>9,716 Total applications of capital funding</b>                         | <b>9,654</b>             | <b>6,742</b>             | <b>4,641</b>             | <b>5,407</b>             | <b>6,679</b>             | <b>3,669</b>             | <b>4,154</b>             | <b>3,021</b>             | <b>913</b>               | <b>609</b>               |
| <b>(6,923) Surplus/(deficit) of capital funding</b>                        | <b>(6,485)</b>           | <b>(7,043)</b>           | <b>(4,652)</b>           | <b>(5,642)</b>           | <b>(2,082)</b>           | <b>(2,985)</b>           | <b>(4,095)</b>           | <b>(3,600)</b>           | <b>(2,123)</b>           | <b>(1,699)</b>           |
| <b>0 Funding balance</b>   | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |