

# *Our journey together.*



**GO** RURAL  
DISTRICT COUNCIL  
**RE** CITY  
LIVING

2025 - 2034 Proposed  
Long-term Plan Consultation

[www.goredc.govt.nz](http://www.goredc.govt.nz)

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# What is this all about?

The Council produces a Long-term Plan (LTP) every three years, which outlines our plans and budgets for the next nine years.

This journey involves our entire community. Our consultation document is designed to let you know where we are at, what decisions have been made and what issues we are facing for the future.

As a part of this process, we have identified some key decisions we must make together. The path we take depends on you.

## Are we on the right path?

As you read through this document, consider the decisions we must make and the path you think we should choose.

**There are three key decisions we need your help on.**



### Decision one:

Should the Council smooth rates increases by debt funding operations?

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### Decision two:

Should the Council consider selling assets to repay debt?

**Page 22**



### Decision three:

Should the council continue to fund and run events?

**Page 24**

## Come and have a chat

Do you have questions about the proposed Long-term plan? Bring them along to one of our community engagement sessions and we will be there to help.

Can't make it to a session? No worries. Send your questions to [communications@goredc.govt.nz](mailto:communications@goredc.govt.nz), and we'll answer them on our YouTube channel [@GoreDistrictCouncil](https://www.youtube.com/@GoreDistrictCouncil) on Thursday 17 April at 6:30pm.

### Monday 7 April

**6:30pm - 8:30pm**

Mataura Community Centre

### Tuesday 8 April

**6:30pm - 8:30pm**

Waikaka Hall

### Monday 14 April

**6:30pm - 8:30pm**

James Cumming Community Centre, Gore

### Wednesday 16 April

**4:00pm - 6:00pm**

Mataura Marae

## Proposed average rates increase

Year 1	Year 2	Year 3
9.90%	11.38%	9.00%

For full details visit **page 14, option two**

Want to see the impact on your property? Visit our rates example tool online at [goredc.govt.nz/2025ratestool](https://goredc.govt.nz/2025ratestool)

# Timeline



## Consultation 2 April to 2 May

We will be heading out into the community to hear from you and answer your questions.

Make sure you get your feedback to us by **Friday 2 May.**



## Hearings 19 & 20 May

If you would like to present to Councillors at our hearings, let us know in your submission. The hearings will be held on **Monday 19 and Tuesday 20 May.**



## Deliberations 20 May

The council will deliberate on all your submissions and make their final decisions.



## Adoption 24 June

The Long-term Plan will formally be adopted by the Council.



## Action 1 July

The team will put the Long-term Plan into action!

# Message from Mayor and CE

**Getting the basics right** - that's what this Long-term Plan is about. We're facing significant challenges, from aging infrastructure to rising costs, and we need to make some tough but necessary decisions together as a community. Other plans may have focused on expansion or non-essential projects - your elected members have made sure you won't find these here.

Council's focus is clear: prioritising core infrastructure and essential services that keep our District running. Yes, this means rate increases, but every dollar will be spent on what truly matters - the fundamental services you rely on every day. We are building a strong foundation for our district's future by making the right choices, together.

Your elected members have spent countless hours looking at all the options to keep rates as low as possible while ensuring the funding of our assets is sustainable for the long term. But we can't make these decisions alone and we need your feedback to make the right choices, for everyone. This journey requires all of us - elected members, staff, and community - working as one, with shared purpose.

This plan isn't about going backwards - it's about getting our priorities straight and creating a sustainable future for our District. We're on this journey together, and together we'll build a Gore District that serves generations to come. - **Mayor Ben Bell**

Looking after what we've got is at the heart of this Long-term Plan. Since arriving, I have seen first hand both the incredible services this community has and the critical need for maintaining our district's core assets and infrastructure. We've asked you if there are services we no longer need to provide and your feedback was that the community services are not optional, as they make our town a great place to live and raise a family. It is well known that local government across the country has faced massive inflationary pressures over the last few years and we really needed double the rate rise that went out during the 2024/25 Annual Plan. That means we are currently running at a deficit, and we need to make our way back into a surplus position. We have also heard from you that rate rises at the level the organisation needs to operate sustainably are not affordable for you. So, we have proposed that we continue running a deficit for the first few years of this Long-term Plan to keep rates at an affordable level.

This has meant taking a hard look at our priorities and making decisions based on what our community tells us they need. There are no new projects or initiatives in this Long-term Plan. We have instead been very focused on responsible stewardship of Gore's assets. This requires careful planning, strategic investment in maintenance, and ensuring our infrastructure serves our community well into the future. While the financial challenges ahead are significant, we're committed to making smart, sustainable decisions that protect our community's investments.

It's about doing the right things, at the right time, for the right reasons.

**Chief Executive Deborah Lascelles**



# Your Council



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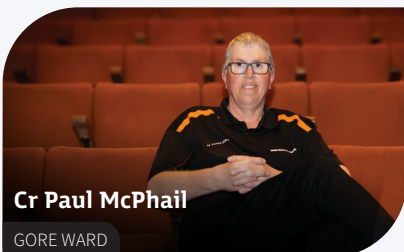
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# The Journey So Far


In 2024, the Government allowed councils to delay their Long-term Plans due to uncertainties around the Three Waters reform. Instead, the Council produced an enhanced annual plan.


As part of this plan, the Council approved a 21.4% rate increase to address rising costs in insurance, interest rates, compliance, construction, and materials like chemicals.


To manage costs, savings were made by cutting staff budgets, delaying kerbside recycling, deferring property maintenance and IT upgrades, and adjusting services. We also underfunded depreciation by 35%, which reduced immediate rate increases but created a funding gap for future years.

However, these measures have not fully addressed our challenges. For the upcoming LTP, the council faces the following issues:

 **Depreciation:** Underfunded depreciation has caused a shortfall in our infrastructure maintenance and renewal budgets. Additionally, depreciation costs have increased by \$2.6 million since 2021, impacting rates by 9.6%.

 **Aging assets:** Our core infrastructure is aging and requires significant investment to replace old assets and ensure it meets new standards. This includes water and wastewater pipe renewal, stormwater separation, bridge replacement, and IT systems. Without intervention, we will face inefficiencies and increased failure risks, impacting service delivery.

 **Wage pressures:** Labour costs in local government have grown by 13% over three years, with inflation averaging 4.3% annually. Low wages make it difficult to attract and retain skilled staff.

 **Construction costs:** Construction prices have surged since the last LTP. Bridges are now 38% more expensive to build, sewerage systems 30%, and roads and water supply systems 27%.



**Interest and insurance costs:** Interest rates have risen 64% since pre-pandemic levels, now equating to 8.8% of our operating income, while insurance premiums are up 66.8%. Debt levels associated with infrastructure investment have also increased.



**Government mandates:** Unfunded government mandates and government-imposed levies, like a 20% increase in the waste disposal levy, have added to financial pressures.

## What Have You Told Us?

During the 2024/25 enhanced annual plan consultation, we heard that rate increases at this level are unsustainable. Views on cost-saving measures were mixed - some suggested reviewing park services or selling assets, while others advocated for more investment in roading and restoring a full kerbside recycling service. When asked what makes our District liveable, most people wanted to maintain existing services. Opinions on “back to basics” varied—some focused on core infrastructure like roads and water, while others emphasised the importance of community amenities like libraries, events, and pools. Your feedback highlights the challenge of balancing manageable rates with providing the services and infrastructure that make our District a great place to live.

# Laying the Foundation for the LTP

A few key documents act as the foundation for the LTP. Think of them like a compass, helping guide the council through all the twists and turns of community development, resource management, and service delivery. With the right strategies in place, we can stay on course, making sure our resources are used wisely and meet the needs of our community.

## Financial Strategy

The council needs a solid financial strategy to stay on track for long-term stability. Right now, we're not earning enough to cover our operating expenses, which is why rates are going up. Rates are our main source of income.

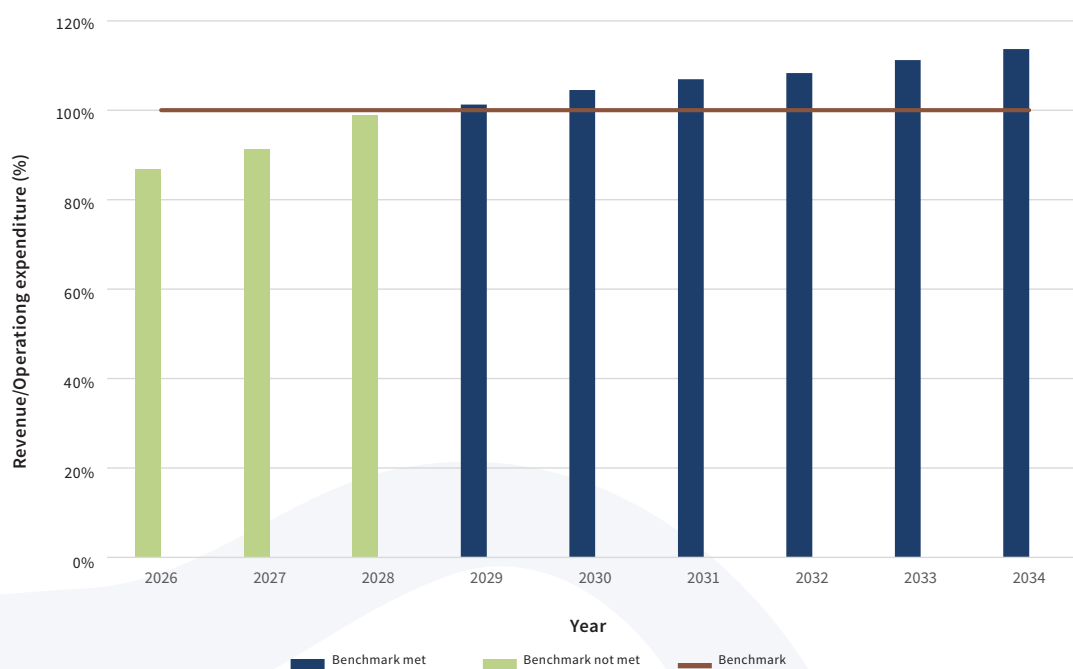
The key principle of our strategy is to work towards balancing the books without exceeding our debt limit. Staying on this path ensures we remain financially healthy in the future.

Affordability of rates has been an important consideration in developing the financial strategy. We have set a quantified limit on rates rises of 10%. While we breach this in year two, we propose to be less than 10% in every other year. As a result of this, there needs

to be a change to how the council funds its operations in the short term. We're intending to debt fund some operational expenses, however there is a plan to pay back that debt over the next nine to twelve years.

The council is proposing to have an unbalanced budget for the first three years of the LTP. This is because we believe that it is financially prudent to do so and resolve this under the provisions of section 100(2) of the LGA 2002. By adopting an unbalanced budget in the short term it allows us to meet expenses, maintains the current levels of service provision and the integrity of assets, while being mindful of the affordability needs of the community.

## Balanced Budget



At the time of drafting the LTP consultation document, the Council's LGFA debt limit is that net debt cannot exceed 175% of the Council's revenue. The Council is close to this debt ceiling and does not have the headroom needed to fund the infrastructure needed in this LTP period. For this reason, the Council is applying to obtain a credit rating, which will allow us to borrow up to 280% of revenue. Whilst we could borrow up to 280% of revenue, we have set a self-imposed limit not to borrow more than 250% of revenue.

It is important to note that the assumption that has been applied throughout the financial forecasts is that the credit rating will be obtained by 30 June 2025, and the Council will have access to that funding. However, we are still in the process of obtaining the credit rating and it has not been approved yet. If the credit rating is not received by 30 June 2025, then the content of the final nine year plan will look significantly different to the content of this consultation document.

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

For more information about the Council's Financial Strategy, 30 year Infrastructure Strategy and AMPS visit [goredc.govt.nz/ltp25](https://goredc.govt.nz/ltp25)

## 30-Year Infrastructure Strategy and Asset Management Plans (AMPs)

Our 30-Year Infrastructure Strategy is designed to guide us through the challenges ahead. It outlines how we'll manage and invest in essential infrastructure like water, wastewater, stormwater, and transport networks, ensuring we have the right systems in place now and for future generations. As we navigate growth, we're focused on renewing aging assets, meeting new requirements, and preparing for future demands while building resilience to natural hazards and a changing climate.

Supported by Asset Management Plans, we have a clear path forward for maintaining, replacing, and upgrading assets to meet community needs. These plans also outline the funding and costs involved in keeping us on track.



# The District's Aging Infrastructure

In the last LTP, the Council signalled that much of our key infrastructure was approaching the end of its useful life. This means that maintenance of the asset is no longer a viable option, and it needs to be replaced.

This aging infrastructure is a key driver for much of the capital work the Council is proposing to deliver in this Long-term Plan. The underground water and wastewater pipes are a key contributor in terms of our 3 Waters assets. From a roading perspective, the district's bridges, sealed pavements and footpaths assets are also starting to reach the end of their useful lives.

We are proposing to spend \$183 million on capital projects over the next nine years. 89% of this is in the Water, Wastewater, Stormwater and Roading activities. \$79m of the total capital spend is on replacements of existing assets. We also need to spend \$43m on improvements to our stormwater systems to address flooding issues and wastewater overflows. An additional \$50 million has to be spent on upgrades associated with water supply and wastewater improvements. The focus on our infrastructure is also being driven by legislation, meaning that in some instances we have no choice to delay or not do a project.

## Asset Condition Assessments

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

We have now moved onto our drinking water network with \$200k of work programmed in the current year and a further \$400k over the first two years of the LTP to better understand and prioritise the water main renewals programme for the next LTP.

From a roading perspective, we have a good quality condition assessment data and pavement deterioration modelling that is used to inform our forward work programmes. We conduct a six yearly condition assessment of all bridges as well as an annual assessment of our posted bridges.

## Stormwater 30-year Capital Programme

The Council has indicated a significant capital programme for its stormwater network over the next 30 years. Increasing intensity and frequency of rain events means the stormwater network struggles to cope, resulting in surface flooding that impacts on the community. Over the next couple of years, we will continue to refine this work programme and look at design options to address some of the regularly impacted areas. This is not a straightforward issue to resolve - with combined wastewater and stormwater infrastructure in many areas. To address the stormwater issues in the long term, we need to separate this infrastructure over time while also increasing the overall capacity of large areas of the stormwater network.



# Things out of our control

## Three Waters Reform:

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

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

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

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

ill and four died after drinking contaminated water.

Our future water services delivery model isn't part of this Long-term Plan consultation. We are collaborating with other southern councils to examine options that meet community expectations and regulatory requirements, support growth and urban development, and are financially sustainable. The options the Council is currently considering include:

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

In May, we will be talking to you more about this through our Local Water Done Well consultation. You will be able to see the suggested options for the future of our water services, and the rates impact on each.

If the final decision is made to set up a CCO for the delivery of water services, rather than an in-Council delivery model, then the content of the final nine year plan will look different to the content of this consultation document.



## **RMA Reform (Resource Management Act):**

The Resource Management Act (RMA) is undergoing reform by the Government. While the final details of this reform are still yet to be confirmed by central government, the information released to date confirms a clear intention to require combined regional plans with neighbouring Southland Councils. The work that has been done to date on reviewing the Operative District Plan will ensure that the District's interests are protected when the time comes to progress this option.

## **NZTA Funding Shortfall (New Zealand Transport Agency):**

The Government co-funds most of our transport activities including maintenance, renewals, and improvements through NZTA. The change in Government in 2023 brought a change in its transport priorities and a consequent redirection in its funding priorities. This resulted in the Council receiving a significant shortfall between the funding requested from NZTA and that provided by NZTA for the 2024-2027 three-year funding cycle. The programme of works our funding request was based on was for what is needed over the next three years without including "nice to haves". Reduced funding for some critical roading activities will result in a reduced level of service for those activities unless the Council decides to make up the shortfall. Affected activities include bridge

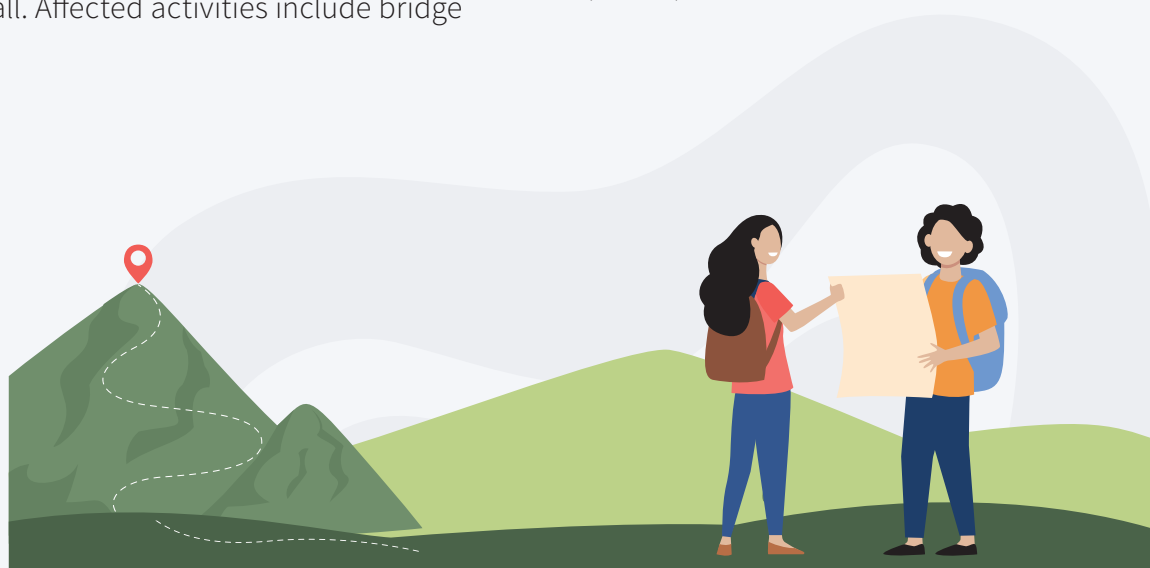
maintenance and replacement, traffic signs and markings, streetlights, vegetation control and responding to emergency events such as crashes, spills and climate events. The Government has also required ring fencing of parts of the funding it provides, which further reduces the Council's flexibility to cover the effects of unforeseen events.

## **Climate change:**

At the district level, the Council is working on its own Climate Change Action Plan, with a first draft currently under review to shape the next steps. At the same time, it is gathering data for its baseline Greenhouse Gas Emissions Report, covering the 2023/24 financial year, which is set to be completed by June 2025.

To help the community stay informed and prepared, the Council provides an interactive GIS map highlighting district hazards, particularly flood risks—useful for property buyers. The map also includes District Plan information, soil types, road closures, and other public data. You can view it online at [goredc.govt.nz/maps](https://goredc.govt.nz/maps)

As part of its sustainability efforts, the Council is looking at ways to reduce emissions, including decarbonising its fleet. When vehicles are replaced, lower-emission options are being considered, and the fleet now includes several hybrid vehicles, both full hybrids and plug-in hybrid electric vehicles (PHEVs).



# The big choices...

As we begin this important journey together, we need your help to choose the right path forward.

The following pages highlight key challenges we must face as a community, and your input is crucial in making decisions about our future.

How do we keep today's services affordable while preparing the Gore District for tomorrow?

We've outlined the options and their costs, along with Council's preferred approach for the 2025-34 Long-term Plan consultation.

**Now, we want to hear from you:  
What do you think we should do next on this journey?**



# 1



## Should the Council smooth rates increases by debt funding operations?

**To keep rates down, the Council is proposing to debt fund operations.**

Debt funding operational expenses is not considered good practice if it is done over a long period or without considering how this debt will be paid back, over what period and the impact of that debt repayment. Operating expenses, such as day-to-day services are recurring costs, and using debt to fund them means borrowing money that must be repaid with interest, so does have an impact on future budgets.

However, during tough times, debt funding can provide a short-term alternative to rates revenue, allowing rates increases to be introduced more gradually. We call this

an unbalanced budget and many Councils in New Zealand are currently managing unbalanced budgets, particularly by unfunding depreciation, to provide their rate payers with some relief.

The Council is currently debt funding the unfunded portion of depreciation in the wastewater, stormwater, parks, arts & heritage, libraries, civic buildings and multisport activities, as well as the District Plan costs. Without debt funding any further operations, the rates rise required for Council to operate at a back-to-basics level is 24.25%.

## Option One

The Council proposes to continue not collecting a portion of rates for depreciation of wastewater, stormwater, parks, arts & heritage, libraries, civic buildings and multisport activities, and debt fund associated renewals until 2028 as well as some District Plan costs. However, in option one all other operating costs are funded from rates.

### Impact on Rates

Option 1	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rates Increase	24.25%	8.20%	5.16%	4.16%	3.95%	4.46%	4.41%	4.11%	4.28%

### Impact on debt

Option 1	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million
Opening debt	\$53.5	\$66.7	\$72.1	\$72.6	\$77.4	\$79.9	\$82.1	\$92.8	\$102.8
New debt for operations	\$2.2	\$0.7	\$-	\$-	\$-	\$-	\$-	\$-	\$-
New debt for capital	\$11.0	\$4.7	\$0.5	\$4.8	\$2.5	\$2.2	\$10.7	\$10.0	\$10.1
Total debt	\$66.7	\$72.1	\$72.6	\$77.4	\$79.9	\$82.1	\$92.8	\$102.8	\$112.9

Under this option current and historic operational debt that has arisen from unfunded depreciation and the District Plan will be repaid by 2034.

We realise that a rate increase of 24.25% is unacceptable for our community, so we are proposing two other options with different debt funding scenarios.

## Option Two

The Council proposes to continue not collecting a portion of rates for depreciation of wastewater, stormwater, parks, arts & heritage, libraries, civic buildings and multisport activities which means debt funding associated renewals in these areas. In addition, the Council also proposes to debt fund the District Plan costs, some IT system upgrades and some other additional operational expenses. We propose to lower the rate increases in the short term by using debt to fund operations for the first three years. This approach will result in a higher debt position by 2034.

### Impact on Rates

Option 2	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rates Increase	9.90%	11.38%	9.00%	6.31%	5.95%	5.98%	6.39%	5.89%	5.92%

### Impact on debt:

Option 2 (preferred)	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million
Opening debt	\$53.5	\$70.7	\$79.6	\$82.7	\$89.6	\$93.2	\$96.4	\$107.2	\$116.5
New debt for operations	\$6.2	\$4.2	\$0.5	\$-	\$-	\$-	\$-	\$-	\$-
New debt for capital	\$11.0	\$4.7	\$2.6	\$6.9	\$3.6	\$3.2	\$10.8	\$9.3	\$8.4
Total debt	\$70.7	\$79.6	\$82.7	\$89.6	\$93.2	\$96.4	\$107.2	\$116.5	\$124.9

In Option Two, we are collecting less rates, so our depreciation reserves are not being topped up to pay for asset renewals. This means that we are funding this shortfall through new debt for capital expenditure, which is why the closing debt balance is higher than the other options.

Under this option current and historic operational debt that has arisen from unfunded depreciation, the District Plan and IT system upgrades will be repaid by 2035/36.

## Option Three

The Council proposes to continue not collecting a portion of rates for the depreciation of wastewater, stormwater, parks, arts & heritage, libraries, civic buildings, and multisport activities. In addition, the Council proposes to debt fund the District Plan costs and some IT system upgrades. This option aims for slightly higher rate percentage increases in the first few years, which will require less debt (around \$700k less) and achieves a balanced budget sooner. Our projections indicate that the debt position in 2034 under this option will be closely aligned with option one.

### Impact on Rates

Option 3	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rates Increase	12.25%	11.65%	9.01%	6.33%	5.96%	5.99%	6.38%	5.90%	5.93%

### Impact on debt:

New debt for operations	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million	\$ million
Opening debt	\$53.5	\$70.0	\$78.1	\$80.2	\$86.0	\$88.5	\$90.3	\$99.5	\$107.2
New debt for operations	\$5.5	\$3.4	\$-	\$-	\$-	\$-	\$-	\$-	\$-
New debt for capital	\$11.0	\$4.7	\$2.1	\$5.8	\$2.5	\$1.8	\$9.2	\$7.7	\$6.6
Total debt	\$70.0	\$78.1	\$80.2	\$86.0	\$88.5	\$90.3	\$99.5	\$107.2	\$113.8

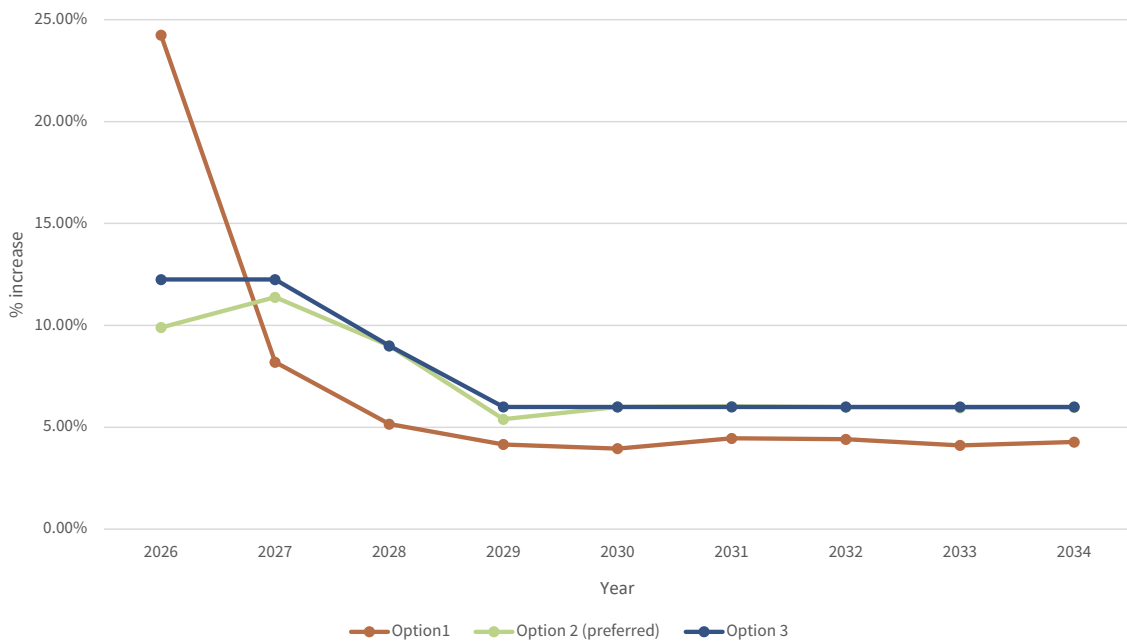
Under this option current and historic operational debt that has arisen from unfunded depreciation, the District Plan and IT system upgrades will be repaid by 2033/34.

## How do the options compare?

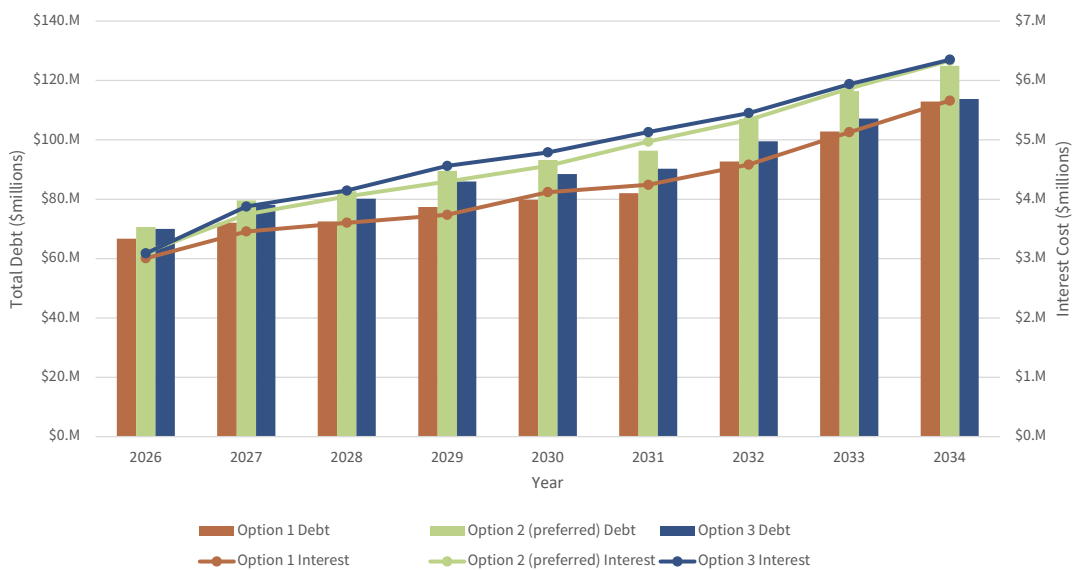
In all options, the Council proposes to debt fund renewals associated with the unfunded portion of depreciation in wastewater, stormwater, parks, arts & heritage, libraries, civic buildings, and multisport activities, as well as the District Plan costs.

The key difference between the options are the proportion of debt funding that is used to cover IT system upgrades and operational expenses. In Option One, debt is only used to cover renewals that would usually be paid for by depreciation and some District Plan costs. Option Two proposes the highest levels of debt associated with operational costs, in order to avoid a rate rise of more than 10%. Option Three represents a middle ground with a slightly higher rate rise in year one resulting in less debt being required to subsidise operational expenses. Options One and Three are paid back over the same time period but our preferred option results in a higher overall debt position at the end of the LTP period, and an additional year or two to pay it back.

### Rates Increases



### Debt vs Interest



## Option One

Rates examples are GST inclusive

Property	Capital Value	Land Value	2024/25 Rates	Draft 2025/26 Rates	\$ Variance	% Variance	Increase per week
Gore Residential High Value	750,000	220,000	4,933	6,189	1,256	25.5%	\$24.15
Gore Residential Medium Value	450,000	210,000	4,354	5,436	1,081	24.8%	\$20.79
Gore Residential Low Value	280,000	74,000	4,026	5,008	982	24.4%	\$18.89
Mataura Residential High Value	560,000	87,000	3,837	4,823	986	25.7%	\$18.97
Mataura Residential Medium Value	350,000	48,000	3,669	4,586	917	25.0%	\$17.64
Mataura Residential Low Value	205,000	48,000	3,553	4,422	870	24.5%	\$16.72
Rural	2,000,000	320,000	4,662	5,739	1,077	23.1%	\$20.72
Rural	950,000	220,000	3,075	3,777	702	22.8%	\$13.50
Rural	565,000	230,000	2,436	3,001	564	23.2%	\$10.85
Gore Commercial High Value	6,460,000	1,420,000	42,398	53,420	11,023	26.0%	\$211.98
Gore Commercial High Value	2,070,000	1,630,000	21,436	26,685	5,249	24.5%	\$100.94
Gore Commercial Medium Value	1,320,000	550,000	15,064	18,623	3,559	23.6%	\$68.44
Gore Commercial Medium Value	820,000	500,000	10,516	12,979	2,463	23.4%	\$47.36
Gore Commercial Low Value	95,000	94,000	3,949	4,890	941	23.8%	\$18.10
Gore Commercial Low Value	790,000	570,000	10,243	12,643	2,400	23.4%	\$46.15
Mataura Commercial High Value	950,000	165,000	9,558	11,995	2,437	25.5%	\$46.87
Mataura Commercial Medium Value	295,000	110,000	5,083	6,350	1,267	24.9%	\$24.37
Mataura Commercial Low Value	75,000	26,000	3,685	4,576	891	24.2%	\$17.14
Mataura Commercial Low Value	155,000	74,000	4,127	5,144	1,017	24.7%	\$19.56
Farming	17,600,000	13,300,000	37,092	45,123	8,031	21.7%	\$154.44
Farming	5,730,000	4,650,000	12,091	14,864	2,773	22.9%	\$53.32
Farming	10,200,000	7,330,000	22,429	27,512	5,083	22.7%	\$97.75
Heavy Industry 1	730,000	690,000	42,523	52,831	10,308	24.2%	\$198.22
Heavy Industry 2	2,025,000	1,345,000	20,934	26,009	5,074	24.2%	\$97.59
Heavy Industry 3	20,920,000	3,045,000	437,710	543,811	106,101	24.2%	\$2,040.40

## Option Two

✓ Preferred

Rates examples are GST inclusive

Property	Capital Value	Land Value	2024/25 Rates	Draft 2025/26 Rates	\$ Variance	% Variance	Increase per week
Gore Residential High Value	750,000	220,000	4,933	5,482	549	11.1%	\$10.56
Gore Residential Medium Value	450,000	210,000	4,354	4,849	494	11.4%	\$9.50
Gore Residential Low Value	280,000	74,000	4,026	4,490	463	11.5%	\$8.91
Mataura Residential High Value	560,000	87,000	3,837	4,298	462	12.0%	\$8.88
Mataura Residential Medium Value	350,000	48,000	3,669	4,111	442	12.1%	\$8.50
Mataura Residential Low Value	205,000	48,000	3,553	3,982	429	12.1%	\$8.25
Rural	2,000,000	320,000	4,662	4,908	246	5.3%	\$4.72
Rural	950,000	220,000	3,075	3,232	157	5.1%	\$3.01
Rural	565,000	230,000	2,436	2,560	124	5.1%	\$2.38
Gore Commercial High Value	6,460,000	1,420,000	42,398	46,248	3,851	9.1%	\$74.05
Gore Commercial High Value	2,070,000	1,630,000	21,436	23,553	2,117	9.9%	\$40.72
Gore Commercial Medium Value	1,320,000	550,000	15,064	16,332	1,268	8.4%	\$24.38
Gore Commercial Medium Value	820,000	500,000	10,516	11,346	830	7.9%	\$15.97
Gore Commercial Low Value	95,000	94,000	3,949	4,395	446	11.3%	\$8.58
Gore Commercial Low Value	790,000	570,000	10,243	11,058	814	8.0%	\$15.66
Mataura Commercial High Value	950,000	165,000	9,558	10,236	678	7.1%	\$13.04
Mataura Commercial Medium Value	295,000	110,000	5,083	5,568	485	9.5%	\$9.32
Mataura Commercial Low Value	75,000	26,000	3,685	4,106	421	11.4%	\$8.10
Mataura Commercial Low Value	155,000	74,000	4,127	4,570	443	10.7%	\$8.52
Farming	17,600,000	13,300,000	37,092	38,608	1,516	4.1%	\$29.15
Farming	5,730,000	4,650,000	12,091	12,730	638	5.3%	\$12.27
Farming	10,200,000	7,330,000	22,429	23,587	1,158	5.2%	\$22.26
Heavy Industry 1	730,000	690,000	42,523	46,733	4,210	9.9%	\$80.96
Heavy Industry 2	2,025,000	1,345,000	20,934	23,007	2,073	9.9%	\$39.86
Heavy Industry 3	20,920,000	3,045,000	437,710	481,044	43,333	9.9%	\$833.33

## Option Three

Rates examples are GST inclusive

Property	Capital Value	Land Value	2024/25 Rates	Draft 2025/26 Rates	\$ Variance	% Variance	Increase per week
Gore Residential High Value	750,000	220,000	4,933	5,596	663	13.4%	\$12.75
Gore Residential Medium Value	450,000	210,000	4,354	4,944	589	13.5%	\$11.33
Gore Residential Low Value	280,000	74,000	4,026	4,574	547	13.6%	\$10.53
Mataura Residential High Value	560,000	87,000	3,837	4,382	545	14.2%	\$10.49
Mataura Residential Medium Value	350,000	48,000	3,669	4,188	519	14.1%	\$9.98
Mataura Residential Low Value	205,000	48,000	3,553	4,053	500	14.1%	\$9.62
Rural	2,000,000	320,000	4,662	5,051	389	8.3%	\$7.48
Rural	950,000	220,000	3,075	3,325	249	8.1%	\$4.79
Rural	565,000	230,000	2,436	2,634	198	8.1%	\$3.81
Gore Commercial High Value	6,460,000	1,420,000	42,398	47,291	4,894	11.5%	\$94.11
Gore Commercial High Value	2,070,000	1,630,000	21,436	24,024	2,588	12.1%	\$49.77
Gore Commercial Medium Value	1,320,000	550,000	15,064	16,680	1,616	10.7%	\$31.08
Gore Commercial Medium Value	820,000	500,000	10,516	11,597	1,081	10.3%	\$20.79
Gore Commercial Low Value	95,000	94,000	3,949	4,475	526	13.3%	\$10.11
Gore Commercial Low Value	790,000	570,000	10,243	11,301	1,058	10.3%	\$20.35
Mataura Commercial High Value	950,000	165,000	9,558	10,458	900	9.4%	\$17.31
Mataura Commercial Medium Value	295,000	110,000	5,083	5,675	592	11.7%	\$11.39
Mataura Commercial Low Value	75,000	26,000	3,685	4,178	493	13.4%	\$9.48
Mataura Commercial Low Value	155,000	74,000	4,127	4,653	526	12.8%	\$10.12
Farming	17,600,000	13,300,000	37,092	39,736	2,644	7.1%	\$50.85
Farming	5,730,000	4,650,000	12,091	13,099	1,008	8.3%	\$19.38
Farming	10,200,000	7,330,000	22,429	24,265	1,836	8.2%	\$35.31
Heavy Industry 1	730,000	690,000	42,523	47,731	5,208	12.2%	\$100.15
Heavy Industry 2	2,025,000	1,345,000	20,934	23,499	2,564	12.2%	\$49.32
Heavy Industry 3	20,920,000	3,045,000	437,710	491,330	53,619	12.2%	\$1,031.14



## Should the Council consider selling assets to repay debt?

The council owns a range of assets such as land, buildings, and reserves that aren't always fully utilised. Many of these assets are passive, meaning they don't generate much revenue, if any. By selling some of these assets, the council could use the proceeds to pay off debt and cut costs, which could help offset rates in the long run.

Some of these assets are easier to get ready for sale than others, but all of them will require some work by staff. Some are currently classified as reserve land, which means selling them is not simple. They would need to be declassified as reserve land, and further consultation with our community would be required. We would also need to get permission from the Minister of Conservation.

Because this process will take time and resource, the Council is interested in understanding community views on this before consultation on specific reserves is started.

For this document, we have used the word preferred to indicate the option we have used to do our financial modelling only.

## Option One

The council should consider selling assets to repay debt.

### Pros

- ✓ One-off income source for each asset sale to contribute towards debt repayment.
- ✓ Eliminates ongoing expenses related to asset upkeep and management.
- ✓ Allows Council to free up time and resources on asset maintenance.
- ✓ Land could be re-purposed for residential or industrial development.

### Cons

- ✗ Loss of future potential income from leasable land.
- ✗ Costs associated with consultation and declassification of reserve status.

### **Impact on rates and debt**

The impact on rates and debt cannot be quantified until the land parcels for sale have been identified and programmed for disposal. Any reduction in debt is not likely to occur until year 3 of the LTP due to the process that needs to be undertaken to revoke reserve status.

### **Impact on levels of service**

The Council will only consider selling assets that are currently underutilised or not utilised at all. In the case of assets that are currently classified as a park, the Council would only consider revoking the park status if the total area needed for parks across the District is not compromised. The Council believes it currently has enough surplus land to allow asset sales without compromising existing levels of service.

## Option Two

The council should not sell any assets.

### Pros

- ✓ Preserves future income and potential for capital appreciation.
- ✓ Retains income from leasing or other uses of assets, contributing to the budget.

### Cons

- ✗ Assets continue to incur maintenance, management, and operational expenses.
- ✗ Can restrict the council's ability to invest in higher-priority areas due to financial constraints.
- ✗ Council continues to own small pieces of underutilised land that serve little purpose.

### **Impact on rates**

No impact on the proposed rates.

### **Impact on debt**

No impact on debt.

### **Impact on levels of service**

No impact on levels of service.

# 3



## Should the council continue to fund and run events in the Gore District?

Events play a vital role in community and economic well-being. They showcase what Gore has to offer to people from outside the District, promote a sense of identity and pride, and bring in revenue to local hospitality businesses. In 2021, the Council adopted an event strategy and action plan with the vision “to provide city events in a rural environment.” The strategy outlines the Council’s role as a key organiser, funder, partner, and promoter of events within the Gore District.

As a part of this strategy, the Council agreed to organise and run six annual events to unite people, celebrate our culture, and encourage people to visit the District. To make these events accessible and equitable for all, there are no costs associated with attending.

Along with running events, our Events Team also sponsors some of Gore’s larger events with in-kind assistance or funding and provides a range of services for the community. This includes promoting events in the region, providing advice for community groups running their own events,

and assisting groups with event funding applications.

### The events the Council currently organises:

#### On the Fly – Mataura River Festival, February

Celebrating Gore’s reputation as the World Capital of Brown Trout Fishing, this festival on the banks of the Mataura River offers fishing demonstrations, family-friendly activities, and food vendors. It highlights Gore’s natural environment and attracts fishing enthusiasts from near and far.

### **Parks Week, March**

Parks Week encourages families to explore Gore’s Parks as part of a nationwide initiative. It promotes outdoor recreation, highlights the District’s beautiful green spaces, and provides an opportunity for family fun and community connection.

### **Freeze Ya Bits Off Busking, May**

Held during the Bayleys Tussock Country Music Festival, this three-day event transforms Gore’s streets into a stage for musicians of all ages. It supports amateur and professional artists, celebrates local music and attracts visitors to our Main Street, benefiting local businesses and festivalgoers alike.

### **Kāhui Whetū, June**

This family-friendly event lights up the Gore Gardens to mark the Māori New Year. Featuring light displays, activities, and delicious kai, it brings people together to celebrate Matariki, deepens connections to Māori culture, and attracts visitors from all over Southland and Otago.

### **MVM Hokonui Culture Feast, October**

This festival of food, music and culture celebrates the diversity of our community. It provides an inclusive and welcoming environment where newcomers and long-time residents connect over shared cultural experiences, food and dance.

### **Santa Parade and Christmas Carnival, December**

The Santa Parade brings the community together with festive floats created by local groups, schools, and businesses. Following the parade, a carnival in the park offers food, live entertainment, and activities, creating a magical day for families and visitors.

### **Community Events Supported by the Council**

The Council also provides sponsorship, funding, and support to a range of other community events, including the Gore Rhododendron Festival, the SBS Tour of Southland, Tussock Country, Waimumu Matariki festivities, Gold Guitars, the Hokonui Fashion Awards, and Country Music and Songwriters.



## Option One

Gore District Council will no longer run or sponsor events.

### What's the impact?

Removing the events function of Council would save \$334,763, or 0.99% of rates. For the average Gore Residential household this would be \$0.95 cents per week.

#### Pros

- ✓ Rates saving

#### Cons

- ✗ Potential loss of events currently run by the Council as they will rely on volunteers within the community stepping up to run these events.
- ✗ No guarantee events will remain free if they continue.
- ✗ Reduced ability for the Council to support community run events through promotional support, event coordinator support and funding application support.
- ✗ Decrease in the level of service provided to the community.
- ✗ Community events that rely on a portion of their funding from the Council will need to either source this funding from elsewhere or reduce the size of their event.

**Impact on rates** Reduction of 0.99% (\$335k) on rates

**Impact on debt** No impact on debt.

#### Impact on levels of service

Significant. The district will potentially lose six free community events, and multiple events in the region will lose funding and support.

## Option Two

The council will continue to run and sponsor events.

#### Pros

- ✓ Gore District's key events continue to receive Council support.
- ✓ Events remain free, making them accessible to all members of the community.
- ✓ Provides opportunities for people from outside the district to visit, boosting the local economy.
- ✓ Supports the vision of Gore being the events capital of Southland.
- ✓ Aligns with Community well-being goals.
- ✓ Community groups continue to have the Council as a resource to help with running their events.

#### Cons

- ✗ Associated operating costs that equate to around 0.99% of rates a year.

**Impact on rates** No impact on the proposed rates.

**Impact on debt** No impact on the proposed debt.

**Impact on levels of service** None.

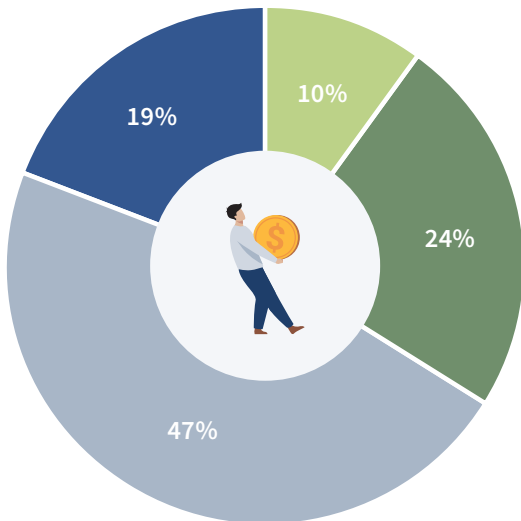
# Money Matters

Rates are a property-based tax to pay for public services. We have 6,776 rating units in our District.

How much you pay varies depending on where you live, what services you access and the value of your property.

There are two main types of rates. A general rate based on the capital value of your property, and targeted rates for services and facilities that benefit certain groups of residents (such as water supply).

Your rates comprise the following:



### General Rates

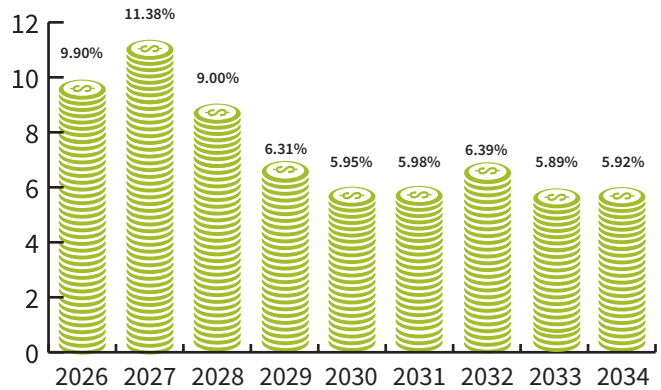
- General Rates
- Fixed general rate UAGC & other uniform targeted rates

### Targeted Rates

- Fixed targeted ward rates
- Valuation based targeted rates

The past few years have been difficult with unprecedented inflation having a major impact on the day to day operational and capital expenditure of the Council. This led to a significant rates increase in the 2024/25 year. Some costs were deferred to future years; however, this is not sustainable.

### Proposed Rates Increases 2026 – 2034 (based on the preferred option)



### What does this look like for you?

If we take an average property in each of our rating areas, the rates increase for 2025/26 looks like this:

Gore residential	\$9.50 increase per week	11.4%
Mataura residential	\$8.50 increase per week	12.1%
Rural	\$12.27 increase per week	5.3%
Commercial	\$24.38 increase per week	8.4%

(note this will differ property to property please refer to page 20 for more examples)

We have not fully funded depreciation in the wastewater, stormwater, parks, arts & heritage, libraries, civic buildings and multisport activities. This is not a sustainable option going forward as it means that we will not have the funds to replace assets when they are at end of life. We plan to fully fund depreciation by 2028.

## What do your rates pay for?

Your rates pay for things we all need every day, such as safe water, roads to get to work and sports fields for our children to play on. Then there are the facilities that make our District a special place to live, such as the Gore Multisports Complex.

	<b>Safe water supply</b>		<b>Parking</b>		<b>Community arts activities</b>
	<b>Stormwater drainage</b>		<b>District Planning</b>		<b>Multisport Centre</b>
	<b>Street cleaning</b>		<b>Noise control</b>		<b>Swimming pool</b>
	<b>Recycling/ waste transfer station</b>		<b>Food safety</b>		<b>Swim schools</b>
	<b>Wastewater disposal</b>		<b>Parks</b>		<b>Civil defence</b>
	<b>Roads</b>		<b>Reserves</b>		<b>Alcohol permits</b>
	<b>Footpaths</b>		<b>Building Control services</b>		<b>Monitoring food businesses</b>
	<b>Street lights</b>		<b>Economic development</b>		<b>Walking tracks</b>
	<b>Street plantings/ flower gardens</b>		<b>Visitor services</b>		<b>Cycle ways</b>
	<b>Entertainment venues</b>		<b>Tourism</b>		<b>District marketing</b>
	<b>Sports fields</b>		<b>Museums</b>		<b>Grants, sponsorships &amp; scholarships</b>
	<b>Public halls</b>		<b>Heritage projects</b>		<b>Sister city relationship</b>
	<b>Public toilets</b>		<b>Events</b>		<b>Youth employment</b>
	<b>Cemeteries</b>		<b>Road safety projects</b>		<b>Community wellbeing</b>
	<b>Animal Management</b>		<b>Libraries</b>		

# Debt

Replacing aging infrastructure and continuing to deliver essential services (i.e. the water that comes out of your tap and the waste that goes down your drain) drives capital expenditure over the next nine years. We are proposing to spend \$183 million on capital projects over the next nine years. 89% of this is in the Water, Wastewater, Stormwater and Roding activities.

To fund these projects, we need to borrow money. Borrowing allows us to spread the cost fairly, ensuring that everyone who benefits - now and in the future - helps share the investment.

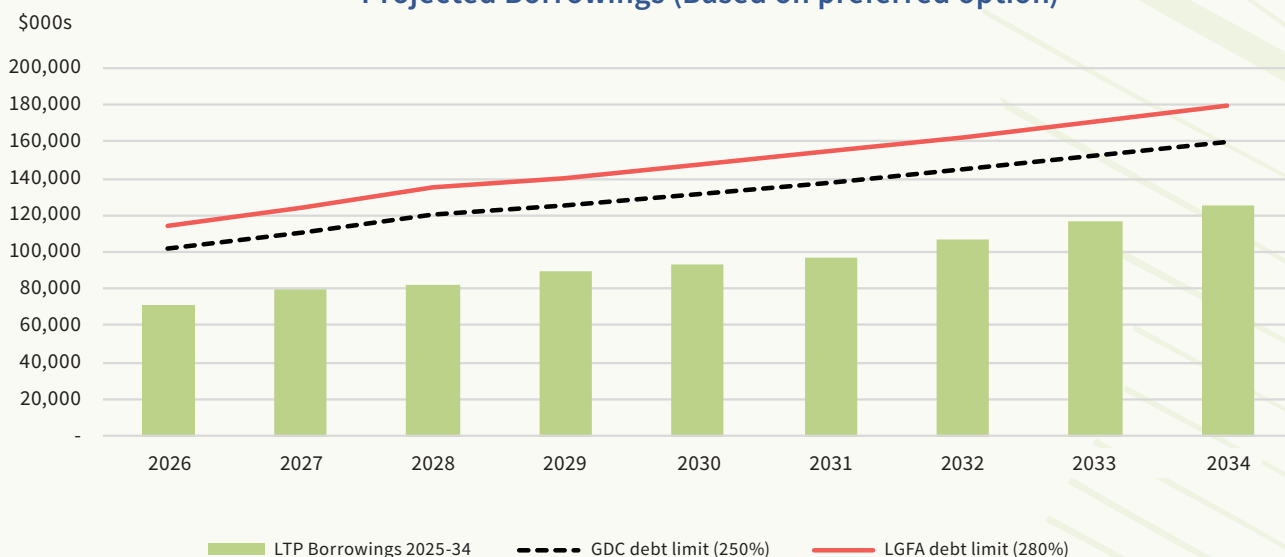
The way we ensure our borrowing is affordable (prudent), is to make sure that debt is balanced against our income. For us this means limiting our borrowing to 250% of our total income.

Note: At the time of drafting the LTP, the Council's LGFA debt limit is that net debt cannot exceed 175% of the Council's revenue.

The Council is close to this debt ceiling and does not have the headroom needed to fund the forecasted infrastructure. For this reason, the Council is currently working through the process to obtain a credit rating, which will allow the Council to borrow up to 280% of revenue. Whilst the Council could borrow up to 280% of revenue, it has set itself a self-imposed limit not to borrow more than 250% of revenue.

Without applying for a credit rating we would breach our 175% debt limit in 2027.

**Projected Borrowings (Based on preferred option)**



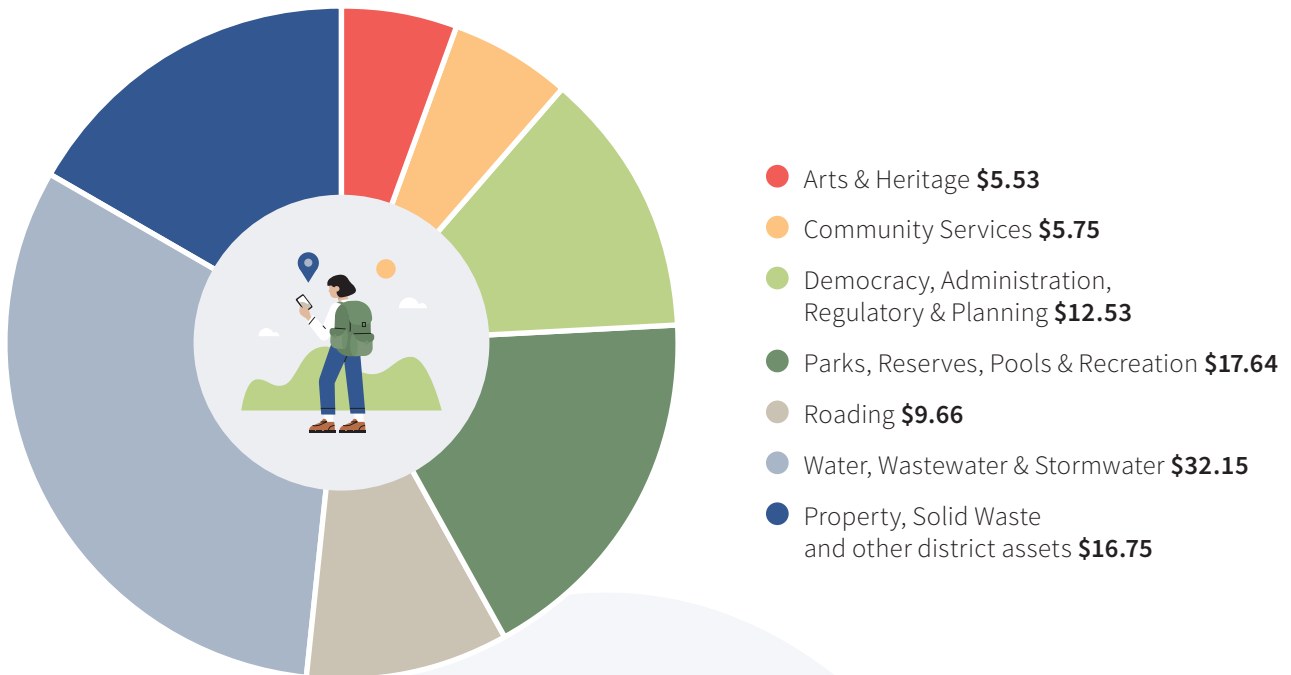
Note: the Council borrows money from the Local Government Funding Agency (LGFA). It has set 280% as “a prudent debt limit” (based on the assumption that the Council receives a credit rating to enable it to access a higher level of debt).

# Nine year financial overview

Areas of spend	Capital Spend 2025-2034 (\$million)	Operational Spend 2025-2034 (\$million)	How operating costs are funded	Rates value per \$100
Arts & Heritage	\$0.11	\$23.42	87% rates 13% other	\$5.53
Community Services	\$1.11	\$21.29	99% rates 1% other	\$5.75
Democracy and Administration & Regulatory and Planning	\$2.40	\$58.03	79% rates 21% other	\$12.53
Parks, Reserves, Pools and Recreation	\$9.41	\$71.67	91% rates 9% other	\$17.64
Roading	\$42.41	\$86.46	42% rates 58% other	\$9.66
Water, Wastewater and Stormwater	\$123.44	\$130.32	90% rates 10% other	\$32.15
Property, Solid Waste and other district assets	\$3.89	\$74.89	80% rates 20% other	\$16.75

## Where do my rates go?

(rates value per \$100)



# Work in Progress

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Alongside this LTP process, we are examining a range of services to ensure that we are delivering them efficiently and cost-effectively. We were not able to have these reviews completed in time for the LTP consultation, but the findings will be incorporated into the final budgets where possible and any efficiencies that don't require consultation will be implemented as soon as practicable.

**Based on your feedback in our recent consultations we are working on the following reviews:**

## **Parks and Reserves service delivery review**

During our 2024/25 enhanced annual plan consultation, you asked us to look at how much we spend on Parks and Reserves.

Under the Reserves Act 1977, the Council is required to manage public reserves for the benefit and enjoyment of the community. Councils are responsible for protecting natural, cultural, and recreational values within reserves, ensuring public access and providing appropriate facilities. This involves sustainable management practices, regular monitoring, and community consultation to reflect local needs and values, ensuring that reserves continue to serve the public interest while preserving their ecological and cultural integrity.

We are currently undergoing a service delivery review to test whether our operations in this area are as cost-effective and efficient as possible and determine whether there is room for improvement.

## **Arts and Heritage service delivery review**

During our 2024/25 enhanced annual plan consultation and the What makes our District liveable to you engagement, you raised concerns about what we spend on arts and heritage. Council is not the only contributor to the services provided in this area, as we collaborate with a range of community trusts that also contribute to operational costs. We have taken your feedback on board and are reviewing how the arts and heritage precinct is currently managed and operated to ensure that we are making the best use of our resources. This review is scheduled to begin in quarter two of next year.



# What else are we consulting on?

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Alongside this LTP consultation, we are also asking for feedback on our Significance and Engagement Policy. This will have its own project page and feedback forms at all locations where the LTP feedback forms are located.

## Significance and Engagement Policy

The Significance and Engagement Policy helps the Council to determine the significance of decisions or proposals, and how and when we should consult with our community as we make those decisions.

The changes proposed for this policy are a refresh and reformat to be more readable and consistent with plain language requirements.






To read the policy, and have your say visit [goredc.govt.nz/sep25](https://goredc.govt.nz/sep25)



# How can you have your say?

We are dedicated to making it as easy as possible for you to give us your feedback. You can give us your thoughts on everything in the document, or just the decisions that matter to you.

**We have a wide range of ways you can be involved:**

-  Fill out our short online survey at [goredc.govt.nz/LTP25](https://goredc.govt.nz/LTP25)
-  Grab a paper feedback form from any of our libraries or the Council building on Bowler Ave.
-  Let us know on social media. You can send us a message on Facebook [@GoreDC](https://www.facebook.com/GoreDC) or Instagram [@goredistrictcouncil](https://www.instagram.com/goredistrictcouncil)
-  Fill out the form at the end of the document and either drop it in person, or send it via post to:  
**2025-34 LTP Feedback  
Gore District Council  
P O Box 8  
Gore  
Southland 9740**
-  Send us a video or voice recording with your thoughts. Make sure you include your name, and a contact email or phone number along with your feedback and email it to [communications@goredc.govt.nz](mailto:communications@goredc.govt.nz)

## Come and have a chat

Do you have questions about the proposed Long-term Plan? Bring them along to one of our community engagement sessions and we will be there to help.

**Monday 7 April**  
**6:30pm - 8:30pm**  
Mataura Community Centre

**Tuesday 8 April**  
**6:30pm - 8:30pm**  
Waikaka Hall

**Monday 14 April**  
**6:30pm - 8:30pm**  
James Cumming Community Centre,  
Gore

**Wednesday 16 April**  
**4:00pm - 6:00pm**  
Mataura Marae



*To the reader:*

## **Independent auditor's report on Gore District Council's consultation document for its proposed 2025-34 Long-Term Plan**

I am the Auditor-General's appointed auditor for Gore District Council (the Council). The Local Government Act 2002 (the Act) requires the Council to prepare a consultation document when developing its long-term plan. Section 93C of the Act sets out the content requirements of the consultation document and requires an audit report on the consultation document. I have done the work for this report using the staff and resources of Deloitte Limited. We completed our report on 1 April 2025.

### *Qualified Opinion*

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report:

- the consultation document provides an effective basis for public participation in the Council's decisions about the proposed content of its 2025-34 long-term plan, because it:
  - fairly represents the matters proposed for inclusion in the long-term plan; and
  - identifies and explains the main issues and choices facing the Council and district, and the consequences of those choices; and
- the information and assumptions underlying the information in the consultation document are reasonable.

### *Basis for Qualified Opinion*

#### *Critical assets condition and age information*

As outlined on page 10, the Council does not have sufficient reliable information about the condition of its wastewater and reticulated drinking water networks, many of which are nearing the end of their useful lives. Council has made improvements in understanding the condition of wastewater assets, but the exact age and condition of most wastewater assets are unknown. The Council has planned work to better understand the reticulated drinking water network during the next few years. The Council has used historical failure rates of wastewater and water supply assets to determine the investment required to upgrade these assets. We consider it unreasonable for the Council to use historical failure rates as the primary assumption to develop its forecasts for upgrading its wastewater and reticulated drinking water networks. Planning on this basis increases the risk of asset failures which could result in reduced levels of service.

## *Lack of detailed support for proposed capital stormwater projects*

As further outlined on page 10, the Council has a significant capital programme for its stormwater network over the next 30 years, and forecasts spending \$43 million on improvements over the next nine years. The Council does not have adequate evidence to support the scope, timing and proposed capital spend because the Council is still refining its stormwater work programme, and does not have a detailed scope of work or pricing for each improvement. The scope, timing and cost of these improvements could therefore be significantly different, resulting in reduced improvements in planned levels of service.

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

We assessed the evidence the Council has to support the information and disclosures in the consultation document. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the consultation document.

We did not evaluate the security and controls over the publication of the consultation document.

## *Emphasis of Matter – Uncertainty over water service delivery*

Without further modifying our opinion, we draw attention to page 11, which outlines that the Council will separately consult with the community in May 2025 on future water services delivery options. The Council does not yet have a preferred option for delivering future water services. The consultation document and long-term plan information therefore reflect the status quo (Council delivering water services). The Council's decision following its separate consultation could result in significant changes to the long-term plan.

## *Responsibilities of the Council and auditor*

The Council is responsible for:

- meeting all legal requirements relating to its procedures, decisions, consultation, disclosures, and other actions associated with preparing and publishing the consultation document and long-term plan, whether in printed or electronic form;
- having systems and processes in place to provide the supporting information and analysis the Council needs to be able to prepare a consultation document and long-term plan that meet the purposes set out in the Act; and
- ensuring that any forecast financial information being presented has been prepared in

# Deloitte.

- We are responsible for reporting on the consultation document, as required by section 93C of the Act. We do not express an opinion on the merits of any policy content of the consultation document.

## *Independence and quality management*

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

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

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



Mike Hoshek  
Deloitte Limited  
On behalf of the Auditor-General, Christchurch, New Zealand



**Decision two: Should the council consider selling assets to repay debt?**

*(Refer to page 22 in consultation document)*

- Option 1: The Council should consider selling assets to repay debt.
- Option 2: The Council should not sell any assets. *(preferred)*
- Don't know

Comments:

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**Decision three: Should the council continue to fund and run events in the Gore District?**

*(Refer to page 24 in consultation document)*

- Option 1: The Council will no longer fund or run events.
- Option 2: The Council will continue to fund and run events. *(preferred)*
- Don't know

Comments:

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**Do you have any other ideas or comments on the topics and issues we've discussed?**

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