

Tirohanga whānui

Overview



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14

Overview of Council's performance 2023/24.....	15
Report on development of Māori capacity to contribute to decision making 2023/24	18
Annual Report disclosure statement 2023/24.....	19



Overview of Council's performance 2023/24

Service delivery performance

Selection of measures

The performance measures were selected to provide both quantitative and qualitative feedback towards the key goals identified in the Long Term Plan (LTP) 2021-31. The measures for the LTP were selected on a basis of reflecting the levels of service the community can expect to receive and how we measure if we are achieving these.

These measures include those mandated pursuant to the Local Government Act 2002.

Some measures are no longer reported on where they are deemed no longer relevant or cannot be accurately reported. These are indicated as N/A and explained in the narrative.

Council has structured its activities into 13 groups. These groups of activities have targets and measures that specify whether any intended level of service has been achieved.

Key Measures have been chosen as they identify prominent measures that can be aggregated as a snapshot and reflect trends around Council performance.

Key Resident Measures have been chosen to attain community feedback and are measured by an Annual Resident Survey. Through the community survey there are opportunities to benchmark against other local authorities or external agencies where data is available. Other measures have been chosen as **Supporting Measures**, to provide feedback on relevant Council systems and processes that support activity groups performing tasks that impact Council performance. All measures aggregate to give a complete picture of Council's performance, and measure progress towards our goals within the agreed levels of service, i.e. measurement through a diverse range of activities, towards agreed community outcomes that are identified in the LTP 2021-31.

Measurement

Measurement is linked to the agreed level of service, this is described in **What we do**. Measures chosen relate to levels of service and these are described in **How we track progress**. **Targets** are again relevant to the level of service and form benchmarks for achievement, over time forming a performance trend. **Results** have been measured and provide relevant feedback around progress towards goals. Both the current financial year (2023/24) and the previous year (2022/23) results are disclosed. The **Narrative** explains any significant variances and provides an opportunity to describe what is behind the measure.

Service performance judgements and assumptions

In the Long Term Plan (LTP) 2021-31 the following judgements were in the selection of service performance measures:

- How the performance measures captured best reflect the agreed level of service with our community
- Consideration of our residents and ratepayers who provided feedback during the LTP consultation process
- The adequacy of the chosen measures to inform on progress towards community outcomes

Relevant measurement judgements have been included within each activity group.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public can compare the level of service provided in the following activity groups:

- Stormwater
- Transportation
- Water Supply
- Wastewater

The Department of Internal Affairs (DIA) provide guidance for these mandatory performance measures in Non-financial Performance Measures Rules 2024, pursuant to and in accordance with section 261B of the Local Government Act 2002.

Other judgements are made around achieving progress against the identified level of service within the funding levels set. While there has been funding pressures Council is determined to maintain current levels of service and therefore have maintained the related performance measures.

Material judgements have been applied as follows:

Surveys

The Annual Resident Survey has been undertaken to cover perceptual feedback from customers, residents and community. Feedback from a quarterly residents survey is collated in this Annual Plan to help form an annual result. Direct "satisfaction" surveys targeted at customers and users of services, also provide feedback for Council to assess the quality of the services provided.

The number of performance measures included in the Annual Resident Survey is a balance between the number of measures and the costs and benefits of those measures.

External implications for statements about performance

There are conditions that affect the service performance results that result in a variation from those forecasted. Some of these are outside Council control and can include (but are not limited to): Government policy, global and domestic economic conditions, the employment market, the availability of suppliers, supplies and resources for infrastructure projects, domestic inflation, and weather events.

Statement of compliance

The service performance information in this report is compliant with New Zealand generally accepted accounting practice (NZ GAAP).

Our Council Activities section of this document (from pages 25-93 (for the Council Activities) and pages 103-117 (for the Funding Impact Statements) and provides a detailed assessment of how well Western Bay Council's activities performed during 2023/24).

Performance against 2023/24 targets

The Long Term Plan 2021-31 identifies performance measures and targets for each activity. These measures reflect the diversity of the activities and were developed from a range of sources. Opportunities to benchmark Council activities with other local authorities or external agencies have been used where data is available.

Our Council Activities section provides detailed financial and non-financial results for each activity. A summary of Council's performance against the 2023/24 targets is shown in the table below.

Council Activities	Target Met	Target Not met	Target unable to be measured*	Total
Representation	5	7	1	13
Planning for future	5	1	1	7
Communities	17	8	4	29
Recreation and open spaces	7	4	0	11
Regulatory Services	13	5	0	18
Stormwater	16	1	0	17
Transportation	8	6	0	14
Water Supply	6	4	3	13
Natural Environment and Sustainable Living	7	0	0	7
Wastewater	13	1	0	14
Solid waste	4	2	0	6
Economic development	2	2	0	4

*Targets unable to be measured due to some resident surveys only undertaken bi-annually for some measures, others non-applicable.

Report on development of Māori capacity to contribute to decision making 2023/24

The Local Government Act places a responsibility on Councils to develop the capacity of Māori to contribute to Councils decision making. Western Bay of Plenty District Council recognises the importance of this responsibility and the unique place of Tangata Whenua in our nation. Recently Council adopted as one of its key strategic priorities a commitment to growing authentic Te Tiriti based relationships.

To meet this commitment we aim to have effective, enduring and trusted partnerships with iwi, hapū and whānau. We already have a number of examples of how we are doing this:

Te Waka Kai Uru – Western Bay of Plenty District Council’s Māori Ward

In 2023, Council resolved to establish a Māori Ward for the 2025 Local Government Elections, a decision that was reaffirmed and saw the final adoption of a Māori ward as part of Council’s representation review completed in 2024. The name of the Māori Ward will be Waka Kai Uru, which was developed alongside Tangata Whenua representatives and represents a waka that unites us all, navigating the winds of challenge and opportunity.

He Rauru – Western Bay of Plenty District Council’s Kaupapa Māori Framework

He Rauru is a framework that supports Council’s commitment to growing authentic Te Tiriti based relationships. It has the story of Tangata Whenua in our rohe, and contains Council’s operational guidelines for working with them.

Te Kāhui Mana Whenua o Tauranga Moana and Te Ihu o te Waka o Te Arawa

These two forums bring together representatives of iwi and hapū in our rohe and the Mayor and Councillors of Western Bay of Plenty District Council. The forums meet quarterly to progress the things that they have collectively agreed as issues of significance and they also discuss key projects and matters that are being worked on by Council.

The forums have an agreed work programme and an annual operating budget.

Partnership agreements

Entering partnership agreements with iwi and hapū enables Council to understand the aspirations of iwi and hapū and how we can work together to achieve them. It also outlines how we partner on projects, policies or other matters that Council is progressing. We currently have one agreement in place and have more under development. These agreements have seen some key projects delivered by Council in partnership with Māori.

Te Haumi – Western Bay of Plenty District Council’s Kaupapa Māori Team

Council has a kaupapa Māori team currently made up of seven staff. The team works with staff and Elected Members to support the mahi that we do alongside iwi, hapū and whānau and to build our organisation’s capacity to do so. The team also works alongside iwi, hapū and whānau to understand and support them to realise their aspirations .

He Rangapū – Tangata Whenua Partnership Protocol

He Rangapū is Council’s approach to the way in which it engages with Tangata Whenua. It provides guidance to staff on the extent of engagement with Tangata Whenua that is needed and who they should engage with. The protocol aims to ensure that iwi and hapū are appropriately involved in the mahi that we do with Māori.

Annual Report disclosure statement 2023/24

Annual Report disclosure statement for the year ended 30 June 2024

What is the purpose of this statement

The purpose of this statement is to disclose Council’s financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

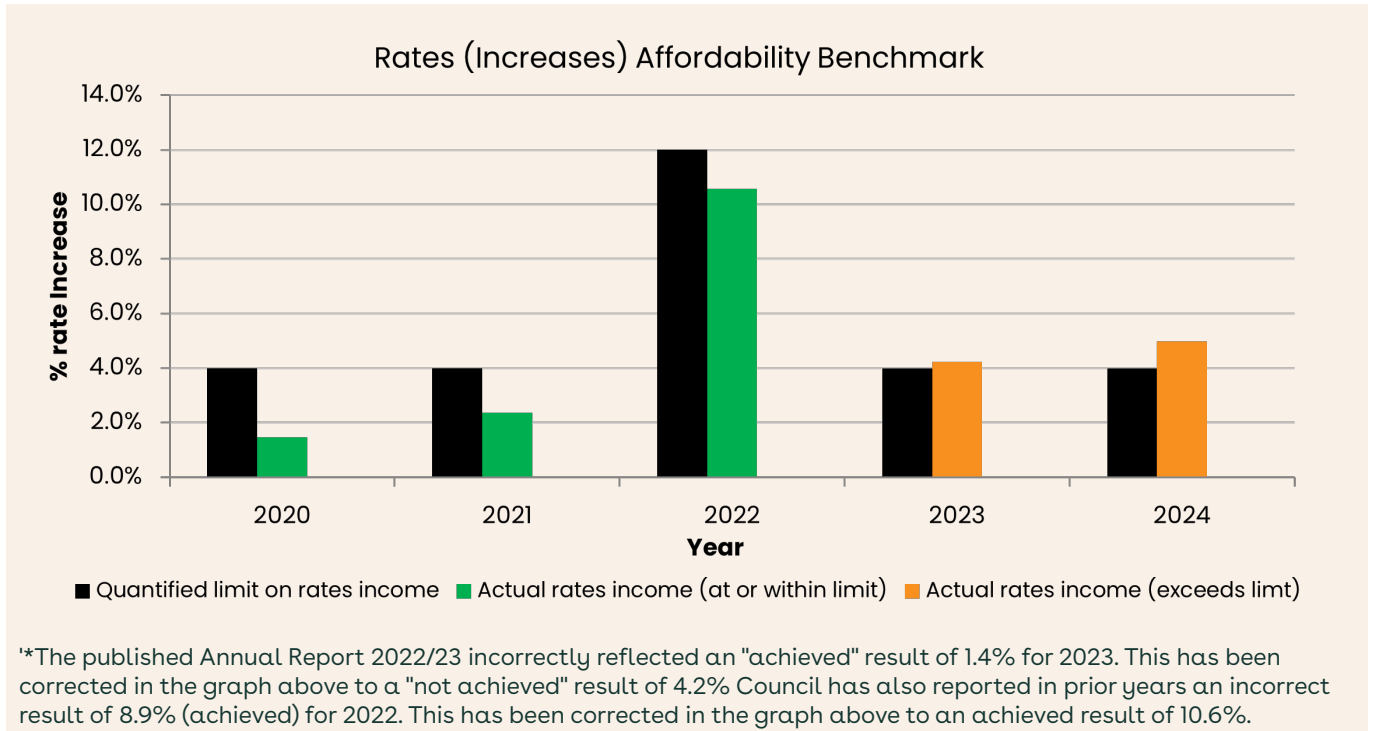
Council is required to include this statement in its Annual Report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates (Increases) Affordability Benchmark

The Council meets the rates affordability benchmark if:

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

The following graph compares the Council’s actual rates income with a quantified limit on rates contained in the financial strategy included in the Council’s Long Term Plan. The quantified limit for 2024 is 4% and excludes growth. Rates income is defined as rate income as per the Statement of Comprehensive Revenue and Expenditure less metered water revenue, penalties and growth.

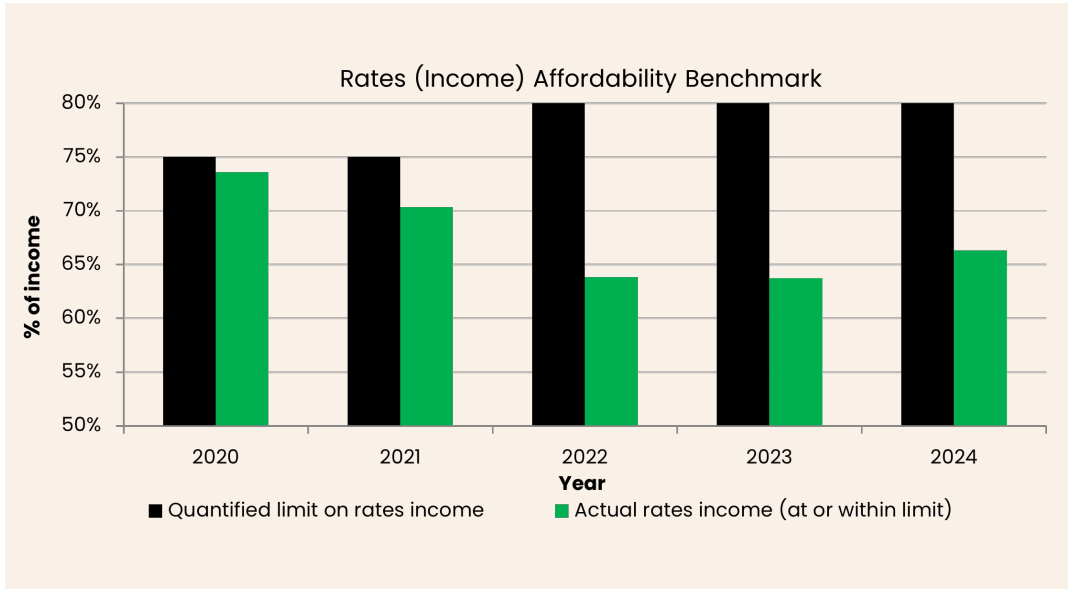


Rates (Income) Affordability Benchmark

The following graph compares the council’s actual rates income with a quantified limit on rates contained in the financial strategy included in the Council’s Long Term Plan. The quantified limit is that rates will be no more than 80% of revenue. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure less financial contributions, unrealised income, fair value movement, gains and vested assets.

Rates income is defined as rate income as per the Statement of Comprehensive Revenue and Expenditure less metered water revenue and penalties.

Note: the benchmark was changed during the 2021-31 Long Term Plan to be no more than 80% of revenue (Prior: no more than 75%).

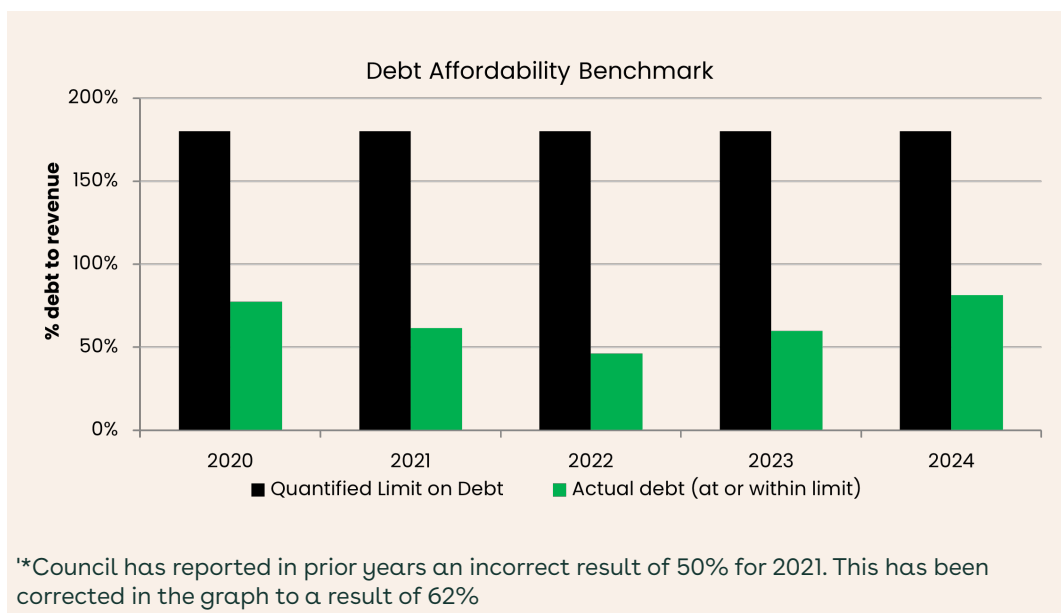


Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing.

The following graph compares the Council’s actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council’s Long Term Plan.

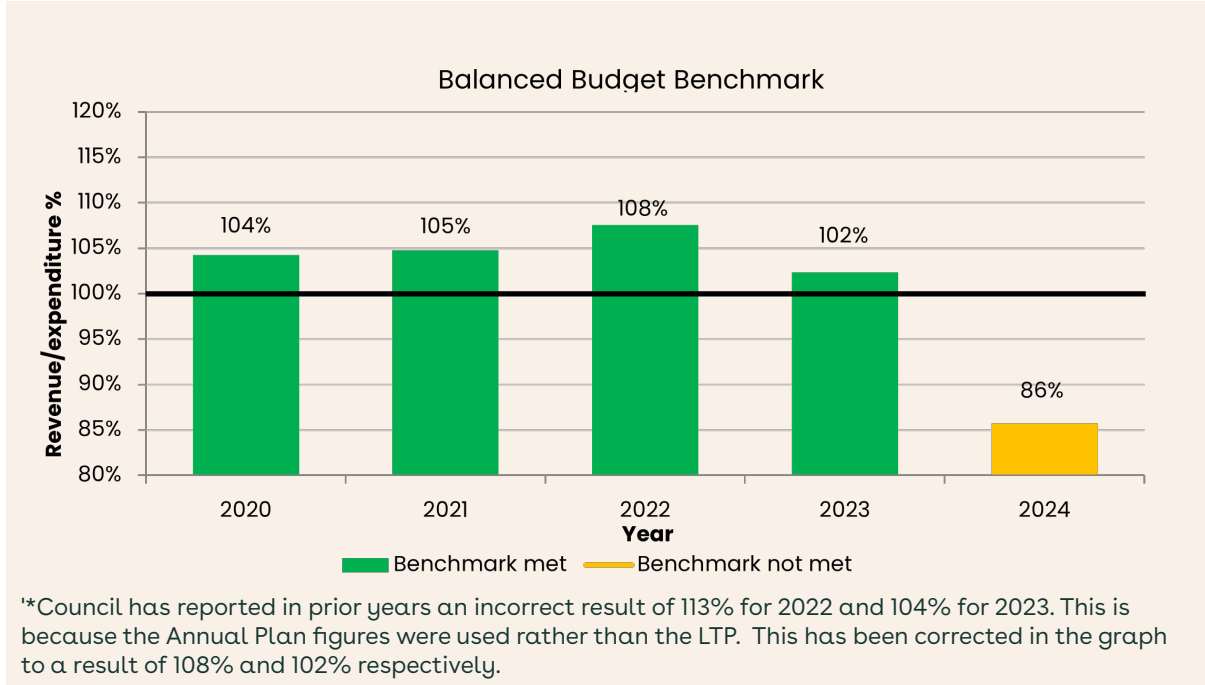
The quantified limit is that net debt will not exceed 180% of revenue from 2018 onwards, reduced from 190% in 2017 and 200% in previous years. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure less financial contributions, gains, vested assets and unrealised income. Net debt is defined as total external borrowing less cash, short-term investments and other cash equivalents.



Balanced Budget Benchmark

The following graph displays the Council’s revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

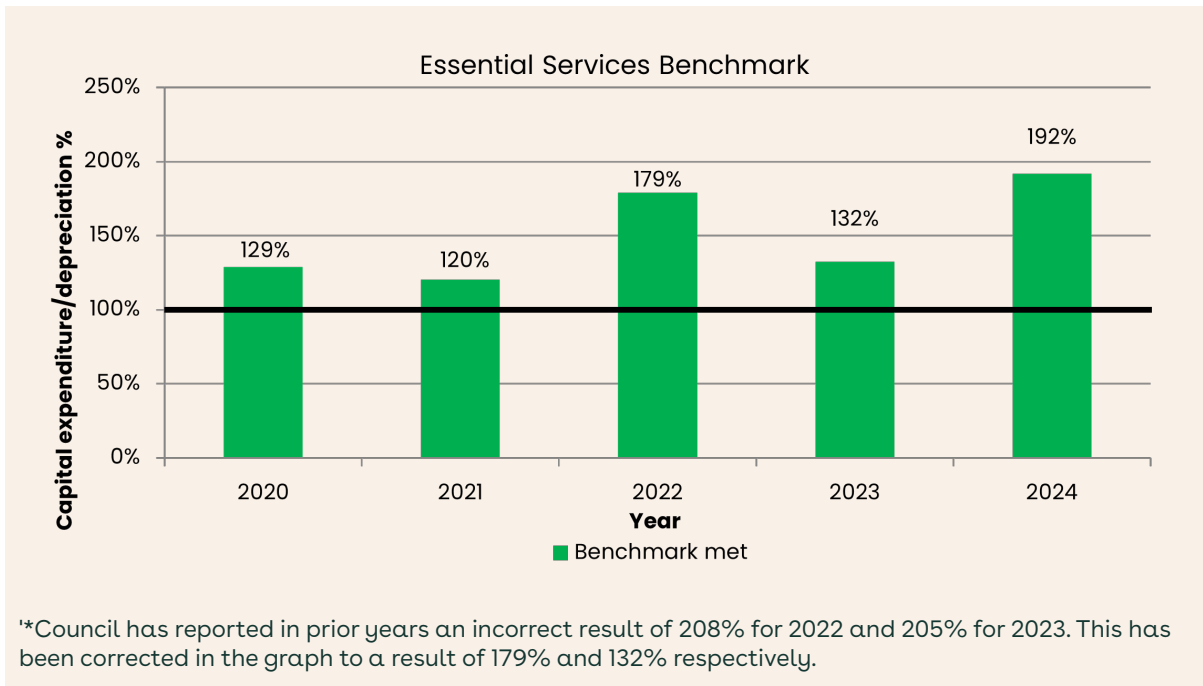
The Council meets this benchmark if its revenue equals or is greater than its operating expenses. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure less financial contributions, gains on derivatives and vested assets. Expenditure is defined as total expenditure per the Statement of Comprehensive Revenue and Expenditure less losses on derivatives.



Essential Services Benchmark

The following graph displays the Council’s capital expenditure on network services as a proportion of depreciation on network services.

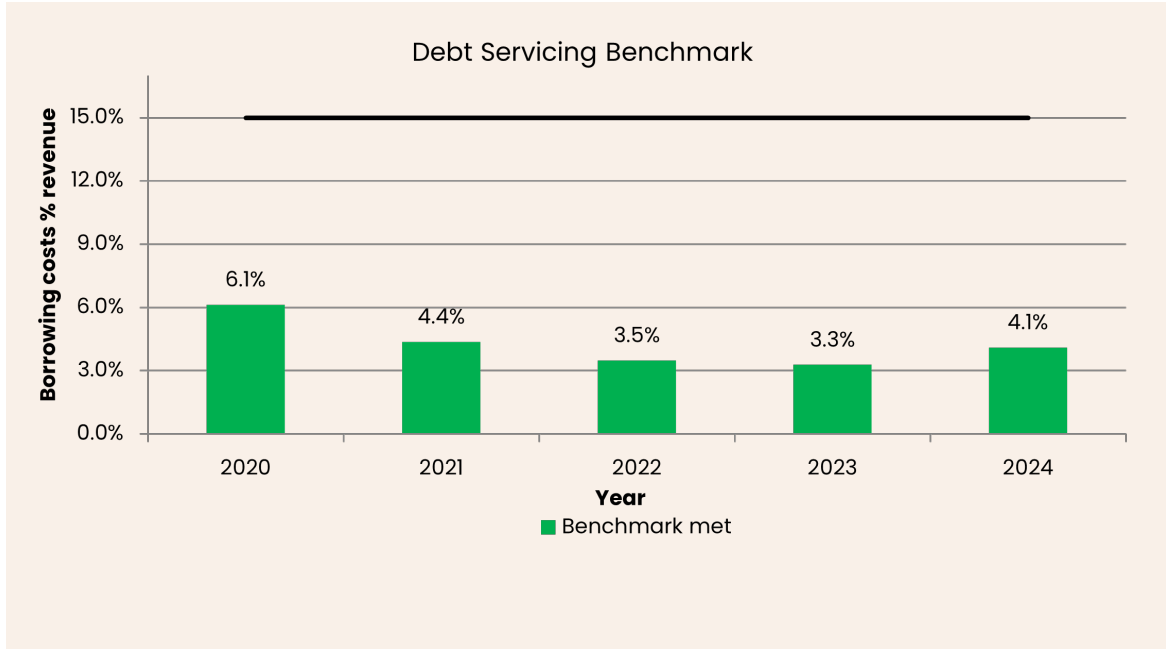
The Council meets this benchmark if its capital expenditure on network services (being; transportation, water, wastewater and Stormwater) equals or is greater than depreciation on network services.



Debt Servicing Benchmark

The following graph displays the Council’s borrowing costs as a proportion of revenue. Borrowing costs are defined as total external interest expense net of swap income/expense. Revenue is defined as total revenue excluding financial contributions, vested assets, and gains on derivative financial instruments).

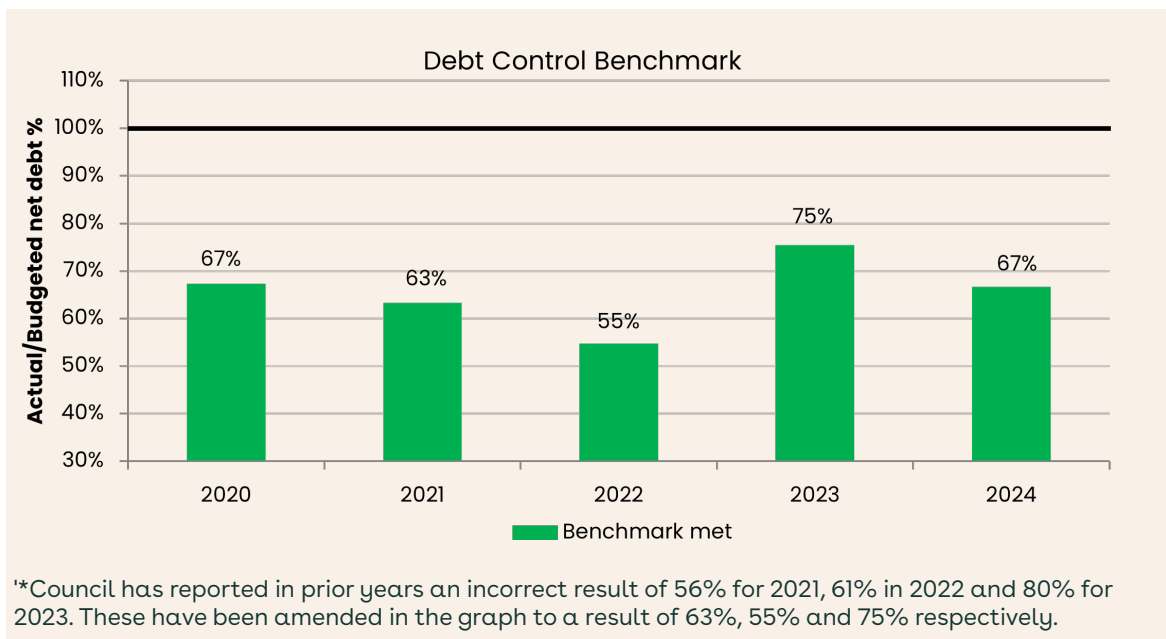
Because Statistics New Zealand projects the council’s population will grow faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



Debt Control Benchmark

The following graph displays the Council’s actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.

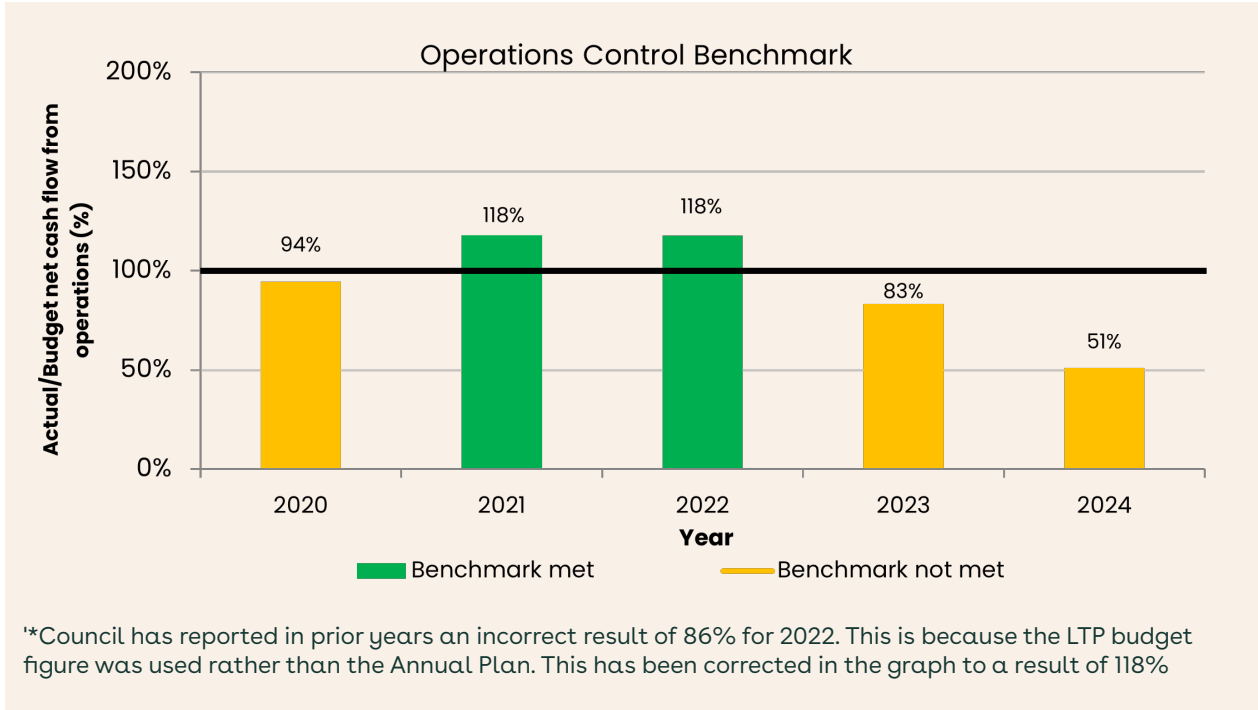


*Council has reported in prior years an incorrect result of 56% for 2021, 61% in 2022 and 80% for 2023. These have been amended in the graph to a result of 63%, 55% and 75% respectively.

Operations Control Benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Additional information

Rates (Increases) Affordability Benchmark

The financial strategy was amended during the Long Term Plan 2021-31 to remove the impact of water by meter from the calculation. Rating penalties have also been removed from the calculations as these are the result of non-payment of rates rather than an actual charge made up front.

Rates (Income) Affordability Benchmark

The financial strategy was amended during the Long Term Plan 2021-31 to place a cap on the proportion of rates to total revenue to be no more than 80%. This is up from 75% in the LTP 2018-28 .



Image by [_miss.adventure](#) of Orokawa Scenic Reserve.



Bruce Youngman's furry friend at Waihi Beach.

My Day in the Bay

Photo competition



[the_escape_artist_nz](#) capturing some beach goers at Waihi Beach.



An image of the stunning scenery at Omanawa Falls by [Clare Russell](#).



The sandy shore of Pukehina Beach captured by [Chantel Verleyen](#).