

14 April 2022

[REDACTED]

Dear [REDACTED]

LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT Request: 2022-18

Thank you for your email of 23 March 2022 to the Carterton District Council requesting attached as Appendix A

Your request has been considered under the Local Government Official Information and Meeting Act 1987 (the Act).

The information that you are requesting is readily available in our Long-Term Plan or in our previous Annual Reports. These can be viewed here:

<https://cdc.govt.nz/wp-content/uploads/2021/07/2021-31-LTP-document-Final-signed.pdf>

<https://cdc.govt.nz/your-council/publications/>

Please note, the Council now proactively publishes LGOIMA responses on our website. As such, we may publish this response on our website after five working days. Your name and contact details will be removed.

Thank you again for your email. You have the right to ask an Ombudsman to review this decision. You can do this by writing to info@ombudsman.parliament.nz or Office of the Ombudsman, PO Box 10152, Wellington 6143.

Yours sincerely



Geoff Hamilton
Chief Executive
Carterton District Council

Appendix A

From: [LGOIMA Requests](#)
To: [REDACTED]
Subject: FW: Budget information
Date: Friday, 25 March 2022 9:55:00 am
Attachments: [image001.png](#)

Kia ora [REDACTED]

LGOIMA Request:2022-18

Thank you for your email request of 23 March 2022 for the following:

1. *“Provide the Total Comprehensive Revenue & Expenses as reported in your 2021 published financial statements and reconcile this figure to your balanced budget obligation under s100 of the Local Government Act, identifying each of the following adjustment items (if applicable) in your reconciliation:*
 - *a) Capital subsidies (eg NZTA/Waka Kotahi)*
 - *b) Asset revaluations*
 - *c) Asset write-offs*
 - *d) Depreciation*
 - *e) Development contributions*
 - *f) Changes in the mark-to-market value of financial instruments*
 - *g) Gains or losses on the disposal or sale of assets*
 - *h) Assets vested or gifted to the Council*
 - *i) Operating subsidies (eg from NZTA/Waka Kotahi)*
 - *j) Other (please specify)*
2. *If your Council’s methodology for calculating the balanced budget requirement (having given regard to both subsections (1) and (2) of section 100 of the Local Government Act) excludes revenue from any of the following:*
 - *Capital subsidies*
 - *Vested assets*
 - *Asset revaluations*

then please state whether the depreciation expense on the asset values generated by these revenue items is similarly excluded. If it is not similarly excluded, please explain how this anomaly is justified to ratepayers in setting the level of rates to be charged.
3. *State the Council’s current financial strategy target for the balanced budget requirement.*
4. *For each of the years in the Council’s current Long Term Plan state the budgeted performance against the s100 LGA balanced budget requirement.*
5. *For each of the last five years’ annual reports state your Council’s actual balanced budget result and the Total Comprehensive Revenue & Expenses.*

6. *For any of the last five years' actual results where the s100 LGA balanced budget requirement as calculated by Council has not been achieved, provide Council's explanation for that non-achievement.*
7. *In the ten forecast years in the current Long-Term Plan, where the s100 LGA balanced budget requirement as calculated by Council is budgeted to not be achieved, provide Council's explanation for that budgeted non-achievement in terms of s100(2) of the LGA.*

We do not wish to cause unnecessary expense or burden for your agency. Should clarification be required, please call or email. Similarly, if a request proves unnecessarily burdensome in form and we are likely to be able to adjust that request to be more specific or better suited to your information systems without losing the benefit of what is sought, please get in touch. If there is likely to be a delay in the assembly or provision of some of the information requested, pleased provide the balance as it becomes available.

In any place where possible, data that can be presented in an excel format is preferred to other methods of presentation e.g. PDF.

To avoid unnecessary printing and postage costs, we ask that you send a confirmation of receipt, the response and any other correspondence related to this email address. Please refer to "Budget information" in the subject line."

Your request is being handled under the provisions of the Local Government Official Information and Meeting Act (1987). You can expect a reply no later than 22 April 2022, which is 20 working days from the date we received your request. The response date shown takes into account:

1. Good Friday (15 April 2022)
2. Easter Monday (18 April 2022)

Ngā mihi,



LGOIMA Requests | **CARTERTON DISTRICT COUNCIL**

Email: lgoima@cdc.govt.nz

Phone: (06) 3794030 | PO Box 9 Carterton 5743 | 28 Holloway Street Carterton 5713 | Website:

www.cdc.govt.nz

From: [REDACTED]
Sent: Wednesday, 23 March 2022 1:15 pm
To: Council Info Mailbox <info@cdc.govt.nz>
Subject: Budget information

This is a request for Official Information under the Local Government Official Information and Meetings Act of 1987 in relation to budget information

We request the following information:

1. Provide the Total Comprehensive Revenue & Expenses as reported in your 2021 published financial statements and reconcile this figure to your balanced budget obligation under s100 of the Local Government Act, identifying each of the following adjustment items (if applicable) in your reconciliation:
 - a) Capital subsidies (eg NZTA/Waka Kotahi)
 - b) Asset revaluations
 - c) Asset write-offs
 - d) Depreciation
 - e) Development contributions
 - f) Changes in the mark-to-market value of financial instruments
 - g) Gains or losses on the disposal or sale of assets
 - h) Assets vested or gifted to the Council
 - i) Operating subsidies (eg from NZTA/Waka Kotahi)
 - j) Other (please specify)

2. If your Council's methodology for calculating the balanced budget requirement (having given regard to both subsections (1) and (2) of section 100 of the Local Government Act) excludes revenue from any of the following:
 - Capital subsidies
 - Vested assets
 - Asset revaluations

then please state whether the depreciation expense on the asset values generated by these revenue items is similarly excluded. If it is not similarly excluded, please explain how this anomaly is justified to ratepayers in setting the level of rates to be charged.

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3. State the Council's current financial strategy target for the balanced budget requirement.
4. For each of the years in the Council's current Long Term Plan state the budgeted performance against the s100 LGA balanced budget requirement.
5. For each of the last five years' annual reports state your Council's actual balanced budget result and the Total Comprehensive Revenue & Expenses.
6. For any of the last five years' actual results where the s100 LGA balanced budget requirement as calculated by Council has not been achieved, provide Council's explanation for that non-achievement.
7. In the ten forecast years in the current Long-Term Plan, where the s100 LGA balanced budget requirement as calculated by Council is budgeted to not be achieved, provide Council's explanation for that budgeted non-achievement in terms of s100(2) of the LGA.

We do not wish to cause unnecessary expense or burden for your agency. Should clarification be required, please call or email. Similarly, if a request proves unnecessarily burdensome in form and we are likely to be able to adjust that request to be more specific or better suited to your information systems without losing the benefit of what is sought, please get in touch. If there is likely to be a delay in the assembly or provision of some of the information requested, please provide the balance as it becomes available.

In any place where possible, data that can be presented in an excel format is preferred to other methods of presentation e.g. PDF.

To avoid unnecessary printing and postage costs, we ask that you send a confirmation of receipt, the response and any other correspondence related to this email address. Please refer to "Budget information" in the subject line.

Best,



Researcher | New Zealand Taxpayers' Union | Auckland Ratepayers' Alliance

Mob + [redacted] | Email [redacted]

New Zealand Taxpayers' Union Inc. | Main +64 4 282 0300 | 117 Lambton Quay, Wellington 6011 | PO Box 10518, The Terrace, Wellington 6143 | www.taxpayers.org.nz

Auckland Ratepayers' Alliance | Main +64 9 281 5172 | 41 Shortland Street, Auckland 1010 | PO Box 133099, Eastridge, Auckland 1146 | www.ratepayers.nz

We stand for Lower Taxes, Less Waste, and More Transparency across all levels of government. If you like what we do, join the [Taxpayers' Union](http://www.taxpayers.org.nz) or the [Auckland Ratepayers' Alliance](http://www.ratepayers.nz).