LTP27 Guidebook

Phase 1 – Scope and direction

This will occur over a series of workshops over March – April 2026

Council's direction will guide or direct Asset Management & Activity Planning, and the development of Whole of Council Investment Programme Options. The Water Services Committee will also provide oversight in the development of the Water Services Strategy to manage particular details including the new regulatory requirements.

Financial Strategy

The financial strategy aims to ensure that Council's immediate expenditure plans are consistent with prudent and sustainable financial management with a 10-year view. It provides a guide for Council to consider funding and expenditure proposals, including highlighting the overall impacts on Council's services, rates, debt and investments.

Infrastructure Objectives

These set Council's direction on what it expects council to achieve through the management, planning and operation of council's major infrastructure, including any key infrastructure issues that require options analysis. The objectives relevant to waters infrastructure will also be subject to regulatory oversight.

Key Issues, Priorities & Areas for Review

This is Council's opportunity to provide direction and identify key issues that it wants to explore.

Staff will also provide an early indication of some of the key issues that it expects will be a focus for LTP27.

This is also the opportunity for Council to provide direction on:

(a) which activities Council is generally comfortable with and should be planned based on the status quo

(b) which activities Council would like to see a more detailed review on options (for example, options for significantly reducing expenditure, or options for changing what council does or the way council does it).

Council provides more than 40 very different activities, as well as the organisational costs of operating council. We cannot do in-depth or wide-scoped reviews of all activities - we will need to strategically focus our resources on a small number of priority areas for review. For the purpose of this exercise, we have combined a number of activities to create 22 groups for discussion. These are listed in Activity Area Plan section below.

We would also like direction on any particular issues where Council would like to undertake early engagement with the community (see ***Early engagement***).

Project Ideas

Council may have ideas for improvements or investment that it would like explored. This is an opportunity for any such ideas to be put forward for investigation and assessment through the planning stage.

Vision & Community Outcomes

We are required under legislation to set community outcomes that guide what Council is trying to achieve through its investment and delivery of services. Council also has a vision. These were reviewed in 2024. You will have the opportunity to decide whether you want to review the current vision and community outcomes.

Growth Assumptions

We need a consistent basis for planning across the organisation. Agreement to growth assumptions for the district, and for areas of the district will provide this information to support planning.

Phase 2 – Planning

Early engagement

Early engagement is not compulsory, but is an opportunity to either:

- get community input early to inform and shape planning for any particular issues, or
- to give the community time to digest and adjust to any potential significant changes to Council services.

Formal public consultation is required near the end of the process (March/April 2027).

Iwi / Hapu engagement

We have commitments under the Mana Whakahono partnership agreement between Council and Ngāti Tūrangitukua to engage early and directly during the preparation of the long-term plan and associated infrastructure strategy.

We also have obligations under the Local Government Act (Section 81) to establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority.

Council's Local Governance Statement (2023) states that Council will engage iwi partners in the early stages of projects and planning processes, rather than during or near the end of the mahi.

Activity planning

Each activity listed will develop expenditure plans and options for the next 3 years. Years 4-10 will be projected out for the 10-year Long-term Plan. Asset Management Plans will consider asset investment needs for 10 years, or 30 years for waters and transport assets. Planning will consider:

- Responding to Council direction
- Regulatory requirements
- Maintenance and renewals requirements
- Growth needs
- Challenges and risks
- Service level options
- Funding approach
- Performance measures
- Investment business cases and options assessment

The end product is (for each of council's activities) advice on investment choices and priorities (for both operating and capital investment).

Asset management plans (AMPs)

30-year Asset Management Plans

1 Water
2 Wastewater
3 Stormwater
4 Transport

10-year Asset Management Plans

5 Waste and environmental management
6 Property (i.e. community facilities and other council buildings)
7 Parks and reserves

Activity Areas Plans

1 Water
2 Wastewater
3 Stormwater
4 Transport
5 Waste and environmental management
6 Libraries
7 Taupō Museum and art gallery (including other heritage, culture & public art)
8 Events and Venues (Taupō Events Centre, Great Lake Centre, Owen Delany Park)
9 Community halls (including Waiora house)
10 Pools
11 Parks and reserves (including public conveniences)
12 Cemeteries
13 Animal control and compliance
14 Regulatory and consenting
15 Emergency Management
16 Community engagement and development (including Iwi engagement)
17 Policy and planning
18 Community leadership (including governance and democracy, communications, customer services, project management, finance, IT, HR, administration)
19 Housing for the Elderly
20 Strategic property (including EUL development, property and forestry holdings)
21 Council Controlled Organisations
22 Airport
23 Facilities Management

Whole-of-council Investment Programme options

The Activity Area Plans will be collated, and whole-of-council financial modelling will be run.

The Executive Team will develop whole-of-council delivery and investment programme options that align with Council direction, infrastructure objectives, and financial objectives, for a range of cost and investment trade-offs.

The product is advice on whole-of-council investment choices, and options for key issues which Council will decide on in Phase 3.

Rating policy review

Council has a series of policies that set out how it allocates rates across different property types, and how it will fund its different activities. The Long-term plan is an opportunity to not only consider budgets for the next 3 years, but also how funding and rating will be done to match expenditure.

Again, we will seek early direction on whether there are any particular areas for review.

Fees and Charges review

Council charges fees and other charges for a range of its activities to recover some or all of their costs. These are adopted by Council. The Long-term Plan provides an opportunity for any significant shifts in how we fund activities.

Development Contributions Policy

The government is reforming legislation around development charges, which are paid by new development such as new buildings or subdivisions to recover the costs of infrastructure investment necessary to allow such growth. We will need to amend our charging policy to match the new legislation, and the Long-term Plan will identify necessary growth projects so that charges can be set to provide sufficient funding for them.

Infrastructure Strategy (and equivalent parts of the new Water Service Strategy)

The Infrastructure Strategy aims to ensure that Council's immediate expenditure plans are consistent with prudent and sustainable management of major long-life assets with a 30-year view, including how Council intends to:

- renew or replace existing assets
- respond to growth or decline in the demand
- allow for planned increases or decreases in levels of service
- maintain or improve public health and environmental outcomes
- provide for the resilience of infrastructure and manage natural hazard risks.

Phase 3 – Council decides proposals for consultation

Council decides proposals for consultation

Council will review by activity what they are getting for different programme proposals, including:

- trade-offs in service levels
- trade-offs in investment programmes

- trade-offs in rates requirements
- trade-offs in debt levels

Council will review the programme options and decide its preferred programme, issues & options for public consultation.

Audit of consultation materials

Audit reviews consultation material to ensure it meets the requirements of legislation and provides an opinion on the quality of the information and underlying assumptions:

- Is a fair representation of council's proposed plans.
- Explains the overall objectives of the proposals, and how rates, debt, and levels of service might be affected.
- Has required content.
- Can be readily and easily understood.

Council adopts consultation materials

Phase 4 – Consultation and Council's final decisions

This will happen between March and June 2027

Formal consultation on Council's proposals, and options for particular issues

Hearing and deliberations to consider community feedback

Council makes final decisions

Regulatory Oversight

Audit of final documents

Council adopts the Long-term Plan and Water Services Strategy

Additional Information Links:

Council Long-term Plan 2024-34
https://www.taupodc.govt.nz/council/plans-and-strategies/long-term-plans

Council Long-term Plan Consultation Document 2024
https://www.taupodc.govt.nz/repository/libraries/id:25026fn3317q9slqygym/hierarchy/Council/Consultation/LTP%202024/Draft%20Long-term%20Plan%202024-34.pdf

Revenue and Financing Policy
https://www.taupodc.govt.nz/repository/libraries/id:25026fn3317q9slqygym/hierarchy/Rules-regulations-and-licences/Policies/TDC%20Revenue%20and%20Financing%20Policy%202024.pdf

Development Contributions Policy
https://www.taupodc.govt.nz/rules-regulations-and-licenses/resource-consents/development-contributions

Fees and Charges 2025
https://www.taupodc.govt.nz/rules-regulations-and-licenses/fees-and-charges

Asset Management Plans 2024
https://www.taupodc.govt.nz/council/plans-and-strategies/asset-management-plans

Local Government Act 2002
https://www.legislation.govt.nz/act/public/2002/0084/latest/DLM170873.html

Local Government (Water Services) Act 2025
https://www.legislation.govt.nz/act/public/2025/0042/latest/LMS1004209.html

Water Services Authority – Taumata Arowai
www.taumataarowai.govt.nz

Commerce Commission
www.comcom.govt.nz