



**I, Malcolm Alexander, Interim Chief Executive, hereby give notice that  
an Extraordinary Meeting of Council will be held on:**

**Date:** Tuesday, 20 May 2025  
**Time:** 09:00 am  
**Location:** Council Chamber, Wairoa District Council,  
Coronation Square, Wairoa

# **AGENDA**

## **Extraordinary Council Meeting**

**20 May 2025**

**MEMBERSHIP:** His Worship the Mayor Craig Little, Cr Denise Eaglesome-Karekare, Cr Jeremy Harker, Cr Melissa Kaimoana, Cr Chaans Tumataroa-Clarke, Cr Benita Cairns, Cr Roslyn Thomas

The agenda and associated papers are also available on our website: [www.wairoadc.govt.nz](http://www.wairoadc.govt.nz)

For further information please contact us 06 838 7309 or by email [info@wairoadc.govt.nz](mailto:info@wairoadc.govt.nz)





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- 1 KARAKIA**
- 2 APOLOGIES FOR ABSENCE**
- 3 DECLARATIONS OF CONFLICT OF INTEREST**
- 4 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 14.14 requests to speak must be made to the meeting secretary at least one clear day before the meeting; however this requirement may be waived by the Chairperson.

## 5 GENERAL ITEMS

### 5.1 ADOPTION OF THE 2025/26 ANNUAL PLAN

**Author:** Michael West, Business Analyst

**Authoriser:** Gary Borg, Tumu Whakarae Tuarua | Deputy Chief Executive & Pouwhakarae - Putea Tautawhi Rangapu | Group Manager

**Appendices:** 1. Wairoa District Council Annual Plan 2025/26 [↓](#)

#### 1. PURPOSE

1.1 This paper presents Wairoa District Councils 2025/26 Annual Plan for adoption.

#### RECOMMENDATION

The Kaitātari Pakihi Business Analyst RECOMMENDS that Council adopt the 2025/26 Annual Plan (attached as Schedule 1).

#### BACKGROUND

- 1.2 Elected Members and Staff have been holding weekly workshops to develop the contents of the 2025/26 Annual Plan.
- 1.3 This Annual Plan relates to year two of the 2024-27 Long Term Plan, which signalled 15.5% average rates increase for the 2025/26 year.
- 1.4 As a result of lower-than-expected borrowings, higher than expected Grants and Subsidies and the conducting of a line-by-line review of all council budget lines, this Annual Plan confirms an average rates increase of 5%.
- 1.5 Elected Members are advised that this lower than signalled rates increase has not resulted in any changes to current council delivered service levels

#### 2. ANNUAL PLAN LAYOUT

- 2.1 The 2025/26 Annual Plan is made up of three parts, Section 1 contains an introduction to the plan and sets the scene for readers, it also covers Rates increases and introduces the 2025/26 Capital Works Programme.
- 2.2 Section 2 contains legislatively required financial statements and helps provide readers with a detailed view of Councils financial standing.
- 2.3 Section 3 is legislatively required and contains the Rating Funding Impact Statement which provides a detailed breakdown of how rates are determined.
- 2.4 Taking a sectional approach has allowed the project team to work on different areas at the same time thus driving efficiencies to the point where the Annual Plan is submitted for adoption earlier than previous years.

### 3. 2025/26 ANNUAL PLAN HIGHLIGHTS

- 3.1 It is envisaged that Elected Members will have this Annual Plan available during the Local Water Done Well public consultation process. Elected Members are pointed towards the following sections to help drive conversations with the community.
- 3.2 **Our Projects (Pages 8-11):** These pages provide updates on various projects across the district, these projects were mentioned in the 2024-27 Long Term Plan and have been included in this plan to provide progress updates.
- 3.3 **Our Income (Page 15):** This page helps explain the increase in rates for 2025/26 and includes a graph displaying the decrease for the 15.5% signalled in the Long-Term Plan to the 5% confirmed in this plan. It also provides a table demonstrating the cuts made to each council activity budget.
- 3.4 **Rates Information (pages 16-17):** These pages provide an indication for readers as to how much they can expect their rates demands for 2025/26 to be. These pages have been made as simple as possible to ensure it is understood by as many ratepayers as possible.

### 4. OPTIONS

- 4.1 The options identified are:
- a. **Adopt the 2025/26 Annual Plan as attached in Schedule 1 of this report**
  - b. **Delay the adoption of the 2025/26 Annual Plan as attached in Schedule 1 of this report.**
- 4.2 **Option A:** Adoption of the 2025/26 Annual Plan at this meeting, six weeks before the start of the 2025/26 financial year will signal to the public that council is serious in delivering a lower-than-expected rates increase. This option also has the benefit of allowing council departments a longer lead in time to the new financial year providing more time to be spent on workload planning for 2025/26. Early adoption of the Annual Plan confirmation of rates increases will also provide the community time to plan for these increases. An added benefit of adopting the Annual Plan at this earlier time is Elected Members can concentrate their efforts on ensuring a robust Local Water done Well consultation period.
- 4.3 **Option B:** There is the option to delay the adoption of the Annual Plan. This plan is not set to come into force until 1 July 2025, another 6 weeks away, however there is little to no extra elements to be included in this Plan, all activity managers have been consulted and this plan contains all known projects. Activity Managers are already aware of budgets for the 2025/26 year and will be including these in their planning for the upcoming year. It is expected that there would be little to no changes between the plan attached for adoption and a plan provided for adoption in six weeks' time.
- 4.4 The preferred option is Option A – Adopt the 2025/26 Annual Plan, this contributes to the following community outcomes

Cultural wellbeing	Economic wellbeing	Social Wellbeing
Valued and cherished community.	Strong and prosperous economy.	Safe, supported and well-led community.

This is demonstrated through the delivery of a lower than signalled rates increase while not reducing current service levels.	Through the delivery of the projects contained in the 2025/26 Annual Plan Council is supporting the Local economy.	By focussing Capital work projects in 2025/26 on Waste Minimisation and delivery of Water Service, Council is helping to ensure a safe community. Furthermore, the adoption of an Annual Plan 6 weeks before the start of the new financial year demonstrates a well led community.
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## 5. CORPORATE CONSIDERATIONS

### What is the change?

- 5.1 There are no direct changes to current council activities by adopting the 2025/26 Annual Plan. When setting departmental budgets, a great level of care was taken to ensure there would be no changes to levels of service currently delivered by Wairoa District Council.

### Compliance with legislation and Council Policy

- 5.2 A review has been conducted against the contents of the 2025/26 Annual Plan attached and the requirements set out in Schedule 10 of the Local Government Act 2002. The Project Team is confident the attached plan meets all legislative requirements of this Act.
- 5.3 A review has also been carried out against the contents of the attached plan and the financial reporting requirements set out in the Local Government (Financial Reporting and Prudence) regulations 2014.
- 5.4 A review has also been carried out to compare the contents of the attached plan against the contents of the 2024-27 Long Term Plan. This review has confirmed no changes to the levels of service currently delivered by Wairoa District Council.
- 5.5 The contents of the attached plan have been reviewed against Councils Significance and Engagement Policy and it can be confirmed that the projects contained in this plan are not significantly different to those outlined in the 2024-27 Long Term Plan and does not trigger the threshold requiring a Public Consultation period.

### What are the key benefits?

- 5.6 Adoption of the 2025/26 Annual Plan at an earlier date than usual will provide Council Departments with Budget and Project certainty for the 2025/26 year. Adoption of the Annual Plan 6 weeks before the end of the financial year will also provide departments with more time to plan workloads for the coming year.
- 5.7 Adoption of the 2025/26 Annual Plan at this early point will provide the Public with certainty in terms of increases in Rates and Fees and charges for the coming year.

- 5.8 Early adoption will provide Councillors with a 6-week window to dedicate to ensuring robust consultation for changes relating to upcoming changes because of Local Water done Well.

**What is the cost?**

- 5.9 There are no direct costs to Council by adopting the 2025/26 Annual Plan at this time as the Budgets and Projects contained in this plan start from 1 July 2025. All costs contained in this plan have already been signalled to council departments and the budgets contained in this plan meet legislative requirements.

**Māori Standing Committee**

- 5.10 An early draft of the 2025/26 Annual Plan was presented to the Māori Standing Committee on 22 April 2025. The committee was also advised of Councils decision to forgo Public Consultation given there are minimal changes to activities outlined in the 2024-27 Long Term Plan.

**6. RISK MANAGEMENT**

- 6.1 In accordance with the Council's Risk Management Policy the inherent risks associated with this matter are **High**

Human	Financial	Regulatory
Considerable	High	High
Operations	Employees	Image & Reputation
Considerable	Considerable	High

**Who has been consulted?**

As noted above, councillors and staff have been holding weekly workshops to develop the contents of this plan and have determined that there are minimal changes to those activities outlined in the 2024-27 Long Term Plan and as such the consultation threshold set out in the Significance and Engagement Policy has not been met.

**Confirmation of statutory compliance**

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.



# **WAIROA**

**DISTRICT COUNCIL**

## **2025/26**

### **ANNUAL PLAN**

**Towards a Resilient Wairoa**





NGĀ RĀRANGI TAKE

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DOCUMENT PREPARATION & QUALITY ASSURANCE

	Name	Date
Prepared By	Michael West	09/05/2025
Reviewed By		
Document Approved		
Adopted by Council		

## NAU MAI WELCOME

Our focus is to continue rebuilding following the recent flooding events while also developing resilience so the whānau of Wairoa can thrive. Resilience also means ensuring rates are as affordable as possible for home and property owners in our district.

Direction from Central Government to Local Authorities around the country has been to minimise the burden of rate increases. Central Government has directed Local Authorities to do the basics brilliantly, and in line with this instruction, we have reviewed all Council activities.

As a result of reviewing and prioritising; ratepayers in the Wairoa district can expect an average increase of only 5% for the 2025/26 year – far less than we expected and without compromising or changing levels of service.

Last year, in the 2024-27 Long-Term Plan, and off the back of two flood events and spiralling costs, we forecasted the 2025/26 average rates increase could be 15.5%. Since then, we have worked hard and committed to trying to drive that increase down. Key to getting the rates down has been attracting external funding which does not impact our ratepayers - this will continue to be a focus.

Bringing the rates increase down to this level strikes the balance between keeping rates affordable for our community, as well as making sure we are investing properly in our core infrastructure.

This year, Wairoa District property owners received their three-yearly rating valuations from independent valuers Quotable Value. The total rateable value for the district, as of 1 August 2024, has reduced to \$3.777 billion, with the land value of those properties now valued at \$2.486 billion, down 11% and 19% since the 2021 district revaluation.

Most properties within Wairoa's residential, lifestyle, rural, forestry, commercial and industrial sectors have declined with Cyclone Gabrielle and the June flooding having a significant impact on values. There are variations within sectors, and the values of large utilities increased significantly.

A property owner's rates do not necessarily change by the same percentage as the valuation change. Every year, the Council looks at what it will cost to run the district and subtracts revenue from fees and charges and other sources. This leaves the total amount of rates needed to run the district. That rate requirement is then shared across the district based on each property's capital value. The valuation is only a means of levying or apportioning the rates requirement across the district.

Each year, the Wairoa District Council develops its Annual Plan, which sets the Council's activity budgets, rates requirement and Council-led projects for the upcoming year. While our forecasted financial statements show Council to be operating a surplus for the coming year, this does not represent cash available to spend. These surpluses are made up of subsidy funds received in advance and money tagged to repay Council loans.

To build resilience, we need to plan and build to withstand adversity, bounce back, and recover quickly from challenging events. We must balance this with an affordable and responsible financial pathway while still looking ahead.

The Wairoa Flood Mitigation Project is a big part of our upcoming year. The project involves \$70 million in government funding that has been ringfenced to specifically help mitigate future flooding in North Clyde and the current Land Categorisation area. The project is being managed by a Crown Manager, appointed by the Minister of Local Government under the Local Government Act 2002, and will also investigate other flood mitigation improvements, including the Wairoa River Mouth.

The current proposal involves a spillway at North Clyde and stopbanks on both North Clyde and the south side of town. Some of the future work Council is planning may be impacted by decisions associated with the Flood Mitigation Project.

Throughout this document, we have highlighted the key issues and opportunities affecting the Council's resources and explained how we plan to respond.

To provide the levels of service our community expects and to strengthen our resilience to future events, we need to make significant investments in our infrastructure assets and facilities. Legislative changes and increased compliance requirements have added pressure to achieving this.

While our district is vast and has a small ratepayer base over which to spread the cost of the Council's activities, our population is growing, and we need to continue to plan for this growth.

Securing external funding is essential for our future. Partnerships are vital, and the Council looks forward to continuing to work with Central Government and agencies, neighbouring Councils, organisations, whānau, hapu, and iwi for the benefit of all our communities.

# TĀ TĀTAU AKE RAUTAKI

## OUR STRATEGIC DIRECTION

### Our Mission

To lead and support the Wairoa Community through decision-making that promotes the social, economic, environmental and cultural wellbeing of the district now and in the future.

### Our Vision

Thriving Economy, Desirable Lifestyles,  
Treasured Environments, Connected  
Communities.

### Community Outcomes



Social Wellbeing



Economic Wellbeing



Cultural Wellbeing



Environmental Wellbeing

### Where we're headed

As we continue to develop a resilient district following the weather events of the past few years, we also need to take a future focused view of the best use for our funding and services.

We want the Wairoa district to grow and prosper and to ensure that this growth is sustainable. To enable Wairoa to thrive we need intergenerational decision-making that aligns with our ngā pou e whā /community outcomes.

In our Long-Term Plan 2024–27, we committed to balancing recovery and rebuilding efforts while ensuring we meet community needs in a way that remains financially sustainable. As part of this process, we are sharing key

areas of focus affecting Council resources, outlining our responses, and identifying areas where savings could be made—without compromising or changing service levels.

Our future direction needs to continue to blend Council's daily activities with our recovery and encompass:

- Whai Rawa / Tai Ōhanga Ora – a thriving growing economy
- Hapori Ora – a vibrant, healthy and innovative community
- Taiao Ora – a protected, restored and connected environment
- Tikanga Ora – a culturally prosperous community

## TĀ TĀTAU ARONGA

### OUR FOCUS

Resilience is about planning, adapting, and building a stronger Wairoa that can withstand adversity and bounce back quickly. Our journey towards resilience is a long-term commitment, requiring proactive planning and early issue identification to ensure we meet the needs of our district today and for generations to come.

#### Focus 1: Recovery to Resilience

The Wairoa District continues to operate under the severe impacts from Cyclone Gabrielle and weather-related and flood events of recent years. Recovery is more than rebuilding what was lost—it's about working together to create resilient solutions. The lasting effects and financial demands of these events have meant our business-as-usual operations have changed and we continue to make difficult decisions moving forward.

#### Focus 2: Wairoa Flood Mitigation Project

Following the devastating impacts of Cyclone Gabrielle in February 2023, \$70 million of Government funding was ring-fenced to provide community-scale flood mitigation for Wairoa. Since then, work has been ongoing to find solutions to help protect Wairoa from future flood events.

Option 1C+ has been confirmed as the preferred flood mitigation option for North Clyde. This option involves a 190m wide, 1,100m long floodway which temporarily allows excess water to flow through it only when river levels reach a certain height – for example, during very high flood events. The floodway will have an average depth of 1.2m and will cover a total area of approximately 31 hectares.

It will be enclosed by stopbanks averaging 1.5m in height. In addition, flooding risk will be further mitigated by raising the floor levels of three houses in Frasertown, and through the construction of stopbanks on the southern

side of the Wairoa River, from the State Highway 2 (SH2) bridge in the Wairoa township, along the river esplanade and toward Mitchell Road. While more detailed design is required, the total length of these stopbanks is currently estimated to be around 1,200m.

Progressing Option 1C+ remains subject to land accessibility. The Wairoa Flood Mitigation Project team are engaging directly with confirmed impacted home and landowners.

#### Focus 3: Local Water Done Well

Central Government-led Water Reforms are set to change the stewardship of drinking water, wastewater and stormwater assets across the country. Entities to manage water assets are currently being designed with final decisions yet to be made. Whatever the model, ultimate ownership of the Three Waters assets will remain with the Council. Any water delivery entity model chosen will need to take into account Wairoa's relationships with local iwi and other Councils across the region.

#### Focus 4: Solid Waste Minimisation

A focus area for the Council is managing our solid waste now and into the future. These challenges are discussed later in this document and include:

- The need to find a suitable option to replace our current landfill cell which is nearing the end of its usable life.
- Promoting a community-wide approach to waste minimisation.
- Improving access to recycling facilities across our district.





### Focus 5: Changing priorities and legislative changes

The Central Government is undertaking a series of reforms, some of which directly affect local government operations. These include:

- Changes to the Resource Management Act
- Proposed changes to the Local Government Act
- The Government's Local Water Done Well initiative. (Until final decisions are made and implemented, the Council will continue to provide drinking water, wastewater, and stormwater services).
- Development Contributions Policy

Additionally, Central Government has asked local councils to focus on doing the basics brilliantly and reducing the rates increases on their communities.

### Focus 6: Supporting a sustainable and growing economy

To promote a sustainable economy in Wairoa, we need to provide and support services, infrastructure and connectivity to enable businesses to flourish and to boost our local economy by:

- Continuing to connect and grow our relationships with our regional partners, central government agencies, iwi and Post Settlement Governance Entities
- Working with Waka Kotahi New Zealand Transport Agency to ensure local roading network and State Highway connectivity.
- Lessening the burden on ratepayers by actively seeking additional external funding for Council-related activities to grow our district. Through its relationships, Council has secured external funding for projects like the main street Ahi Kōmau Gemmells on Parade hospitality, retail and community courtyard redevelopment, relocation of the Wairoa Visitor Information Centre, Marine Parade riverbank restoration, the Mahia recycling centre and flood-related cleanup.
- Providing and supporting community facilities and social hubs such as The Gaiety Theatre, Wairoa Community Centre, Wairoa Museum and Wairoa Visitor Information Centre, which also create employment opportunities.

- Quality Roding Services (Wairoa) Ltd (QRS) is a Council-Controlled Trading Organisation owned by the Wairoa District Council. QRS is a major employer in the district and provides training and upskilling for our people.
- Providing connectivity through the completion of the temporary Te Reinga Bridge, and securing funding for the building of the new permanent Te Reinga Bridge.

### Focus 7: Sustainable service delivery and partnering with others

Some services that impact our community are provided by others. We work with organisations and partners to advocate for our community and align infrastructure planning:

- The Hawke's Bay Regional Council manages the effects that people and animals have on freshwater, land, air and coastal water, as well as biodiversity, regional parks, flood protection, emergency management, environmental education and regional transport.
- Waka Kotahi New Zealand Transport Agency (NZTA) is responsible for ensuring the safe operation of State Highways across our region
- The Ministry for the Environment provides assistance with identifying waste minimisation options across the district
- Taumata Arowai, the drinking water regulator for New Zealand, is set to become a major partner in ensuring all communities have access to safe drinking water every day.

### Focus 8: Management of Council Projects

Since our Long-Term Plan 2024-27 was published, we have made improvements to our project management approaches across all Council projects and have developed and documented core requirements to help us better:












- Manage and use data and information to support our decision-making.
- Assess and manage risks across all projects,
- Prioritise investment decision-making; and
- Develop activity management plans that balance level of service, cost and risk.



## Ā TĀTAU MAHI

### WHAT WE DO

Wairoa's infrastructure is the backbone of our district, ensuring the Council can deliver the essential services our community relies on. Maintaining and improving these services is key to supporting the social, economic, environmental, and cultural wellbeing of our people—both today and for future generations.

Activity	Description	Replacement Value
<b>Transport</b> 	<ul style="list-style-type: none"> <li>871km road (323km sealed)</li> <li>174 bridges</li> <li>448 retaining structures</li> <li>54km footpaths</li> <li>7.4km cycleways</li> <li>maintenance of an operational airport</li> <li>maintenance of streetlights across the district</li> <li>maintenance of Marine Parade CBD</li> </ul>	<b>\$638.7M*</b>
<b>Drinking Water Supply</b> 	<ul style="list-style-type: none"> <li>3 water supply networks</li> <li>118km Water pipes</li> <li>numerous valves</li> <li>hydrants</li> <li>water reservoirs</li> </ul>	<b>\$76.5M*</b>
<b>Wastewater</b> 	<ul style="list-style-type: none"> <li>4 wastewater networks</li> <li>59km of wastewater pipes</li> <li>numerous manholes</li> <li>treatment plants</li> <li>wastewater pump stations</li> </ul>	<b>\$59.3M*</b>
<b>Stormwater</b> 	<ul style="list-style-type: none"> <li>41km stormwater pipes</li> <li>24km of channels and drains</li> <li>maintenance of sumps and traps</li> </ul>	<b>\$40.1M*</b>
<b>Waste Management</b> 	<ul style="list-style-type: none"> <li>kerbside rubbish and recycling collection</li> <li>management of the Wairoa transfer station</li> <li>management of active and closed landfills</li> <li>operation of public litter bins</li> <li>rural recycling services</li> </ul>	<b>\$1.7M**</b>
<b>Pensioner Housing</b> 	We have 32 pensioner flats across six locations. These consist of 16 bedsits, 10 single and six double bedroom units.	<b>\$8.9M**</b>
Activity	Description	
<b>Community Facilities</b> 	<ul style="list-style-type: none"> <li>public toilets</li> <li>lighthouse</li> <li>civic buildings/halls</li> <li>cemeteries</li> <li>playgrounds</li> <li>library</li> <li>sports parks</li> <li>reserves</li> <li>Gaiety Theatre</li> <li>Wairoa Museum</li> <li>gardens</li> <li>street trees</li> <li>community centre</li> <li>boat ramps</li> <li>rural transfer stations</li> </ul>	
<b>Governance &amp; Community</b> 	Provide community representation and support community participation in democracy. Provide support and development in the areas of emergency management, community engagement, economic development, archives and records. Develop relationships with tangata whenua and facilitate Māori participation in decision-making.	
<b>Corporate Services</b> 	Provide corporate services (incl. customer services, finance, administration, rates services, legal compliance, policy development) and property services for Council-owned properties. Hold investments and manage funds to support Council activities.	
<b>Planning and Regulatory</b> 	Regulatory activities including resource planning, environmental health, building control, alcohol control, dog and livestock control, and general bylaw enforcement.	
<b>Recovery</b> 	The Wairoa Recovery Office was established in the wake of Cyclone Gabrielle and remained functioning after the 2024 June flooding. The initial focus was on people, as well as rebuilding homes, businesses and infrastructure, such as roading connectivity. Council acknowledges that many people and businesses are still in the Recovery phase requiring guidance or assistance. Improving the resilience of the Wairoa district continues to be the priority as Recovery becomes imbedded into Council activities.	

\*Source: WDC 2024 Fair Value Update of Roading and 3 Waters Assets. \*\*Source: WDC 2025 Insurance Schedule

# Ā TĀTAU WHAKAKAUPAPA

## OUR PROJECTS

As we focus on building a resilient and prosperous Wairoa, Council remains committed to delivering essential services and maintaining vital infrastructure. The following projects are key to our resilience efforts, ensuring that our district is prepared for the future while meeting or exceeding legislative and policy requirements.

These projects were first introduced in our 2024-27 Long-Term Plan, and we’re providing this update to keep you informed on their progress.

The timing of some projects could be restricted by the outcome of the proposed Wairoa Flood Mitigation Project.

### Projects from the 2024-27 Long-Term Plan



In progress

#### OUR ROADS

43% of the multi-year emergency work programme has been completed, exceeding 2024/25 targets. This has unlocked access to further funding. The Mahia Blowhole dropout along the Nuhaka-Opoutama Road has been completed with the road realigned into the rail corridor which has restored two-lane access and improved long-term resilience.

The Opoiti Bridge has been repaired. The contract for the building of the new permanent Te Reinga Bridge has been awarded and construction will begin in May. The replacement Glenbrook/Waikare Bridge has been designed.





In progress

#### SOLID WASTE MANAGEMENT AND MINIMISATION

Work continues to identify a long-term solution to managing and minimising Wairoa’s Solid Waste.





In progress

#### KERBSIDE COLLECTION

Work continues to improve our current kerbside collection with improvements to our recycling model discussed further in this document.





In progress

#### PROTECTING OUR TAONGA - FUTURE OF OUR ARCHIVES

A relocation plan has been set for archives and records files with a location in Wairoa identified. The new site is being assessed for compliance.





In progress

#### TAUTOKO WAIROA

Tautoko Wairoa aims to support our business sector. The Marine Parade Ahi Kōmau hospitality, retail and community courtyard development has been a boost to the main street. The neighboring visitor information centre in the former Winter’s building will complete this stage of the project. Council is working to ensure the policies, procedures and bylaws required to support businesses are in place.



Ā TĀTAU WHAKAKAUPAPA

OUR PROJECTS

TRANSPORT PROJECTS

In progress

Road Safety Improvements

Implementing recommendations of the Safety Audit Project. Includes road widening, new signage and safety barriers, traffic calming and speed management.

**Progress Update:**  
\$6.8 Million of resilience funding has been secured from NZTA, enabling critical protection works against coastal and river erosion, including major projects on the Nuhaka-Opoutama road and Mahia East Coast Road.

In progress

Road Pavement Improvements

- 300m dust sealing per year
- 300m traction sealing per year
- Widening/side benching

**Progress Update:**  
Projects in this area continue. Many projects are weather-dependent.

In progress

Roadside drainage

Includes piping open drains and upgrades to culvert capacity.

**Progress Update:**  
Upgrading of culverts on roading network is ongoing. These upgrades are to manage the impact of rain on our roads.

In progress

Bridge Improvements

Bridge deck and guardrail improvements, strengthening and replacements, seismic and scour resilience improvements.

**Progress Update:**  
Bridge improvements continue as can be seen with the completion of repairs on the Opoiti Bridge and the completion of the temporary Te Reinga Bridge.

Not Started

Airport

Extension of the runway will provide greater service to the community in the future and during Civil Defence emergencies. Maintenance, repairs, and upgrades of the facility are required to meet civil aviation requirements.

**Progress Update:**  
Detailed costs of required upgrades have been completed; the next stage is the securing of funding from Central Government to allow work to begin.



WATER PROJECTS

In progress

**Stormwater network management**

Investigation of the state of the stormwater network and upgrades to improve network resilience and capacity.

**Progress Update:**  
Modelling of the network and CCTV investigation is underway. This will inform areas that require replacement. Investigations of inflow and infiltration continues as part of the preventative maintenance on the network.

In progress

**Drinking Water Upgrade to Wairoa Pumping, Intake and Marine Parade Reticulation**

Addressing the ageing Wairoa pumping main, intake and Marine Parade reticulation will ensure continued and reliable provision of safe drinking water.

**Progress Update:**  
Work to upgrade the drinking water supply in Wairoa and Frasertown is underway and progressing well. Upgrades to the Nuhaka Domain drinking water supply have been completed.

In progress

**Wastewater Projects**

Projects in this area include modifications to the wastewater treatment ponds to increase the level of treatment and minimise discharge into the Wairoa River as well as removing the mortuary waste from the wastewater system.

**Progress Update:**  
Work is underway to upgrade the wastewater treatment ponds with equipment upgrades and construction of required components in progress.

Council is also working on a project to separate mortuary waste from the wastewater system as a result of community requests. This project involves the installation of a tank system to discharge mortuary waste onto land.



COMMUNITY PROJECTS



**Reserves and Playgrounds**

Continual maintenance of parks and reserves across the district.

**Progress Update:**  
Remediation work following flood damage has been completed across all playgrounds in the District.



**Visitor Information Centre**

The new Wairoa Visitor Information Centre building is nearing completion and is expected to be opened soon.

**Progress Update:**  
The new relocated, centralised Wairoa Visitor Information Centre will be operational soon, bringing more tourists and visitors to the main street.



**Community Centre**

Working with the new incoming management team to determine the nature of improvements to the centre.

**Progress Update:**  
From July 1, 2025, the Wairoa Community Centre will be under new management. Last year, Sport Hawkes Bay advised that after 13 years, it would not be renewing its management contract.



**Animal Control Facility**

The current facility does not meet legislative requirements. A new purpose-built facility is required to meet legislative standards, evolving animal welfare legislation and health and safety requirements.

**Progress Update:**  
This project also includes a new Dog Control Bylaw and a new Dog Control Policy alongside the building of the new facility for which a site has been chosen.



**Pensioner Housing**

The Council currently manages and maintains 32 residential units on six sites located in the Wairoa township. The units are self-contained (attached and detached) and are surrounded by other units in various complexes.

They provide privacy and independence, while also providing a community atmosphere.

Keeping our pensioner housing affordable, safe and at healthy homes standards is a priority. This includes ongoing maintenance and refurbishment.

**Progress Update:**  
Work to ensure all units meet healthy homes standards is ongoing.

Council's intention is to bring the management of pensioner housing back in house providing Council has the staff/resource to achieve this.

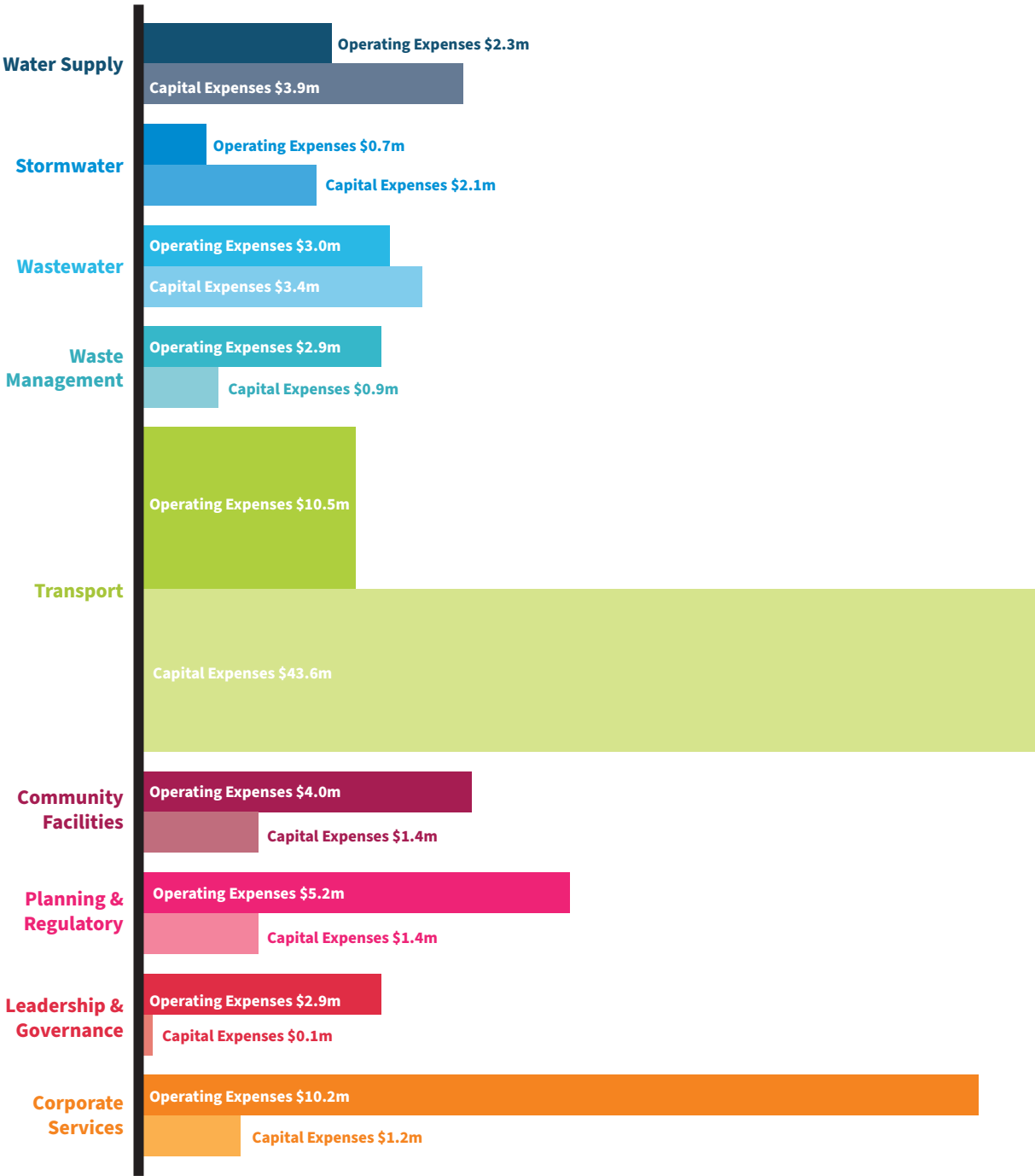
Rentals are to be set at 80% of the market rate or at 30% of the gross amount of National Superannuation (after adjustment for the assessed level of the Work and Income accommodation supplement), whichever is the lesser of the two, with rent changes taking effect on 1 July annually.

TE UTU WHAKAHAERE I NGĀ RATONGA

COST OF SERVICE

Providing these services and activities for our community comes at a cost. The graph below shows what Council plans to spend on each activity group to keep it running and in good condition for the next year.

Note: These costs are the forecast operating and capital expenditure for 2025-2026.

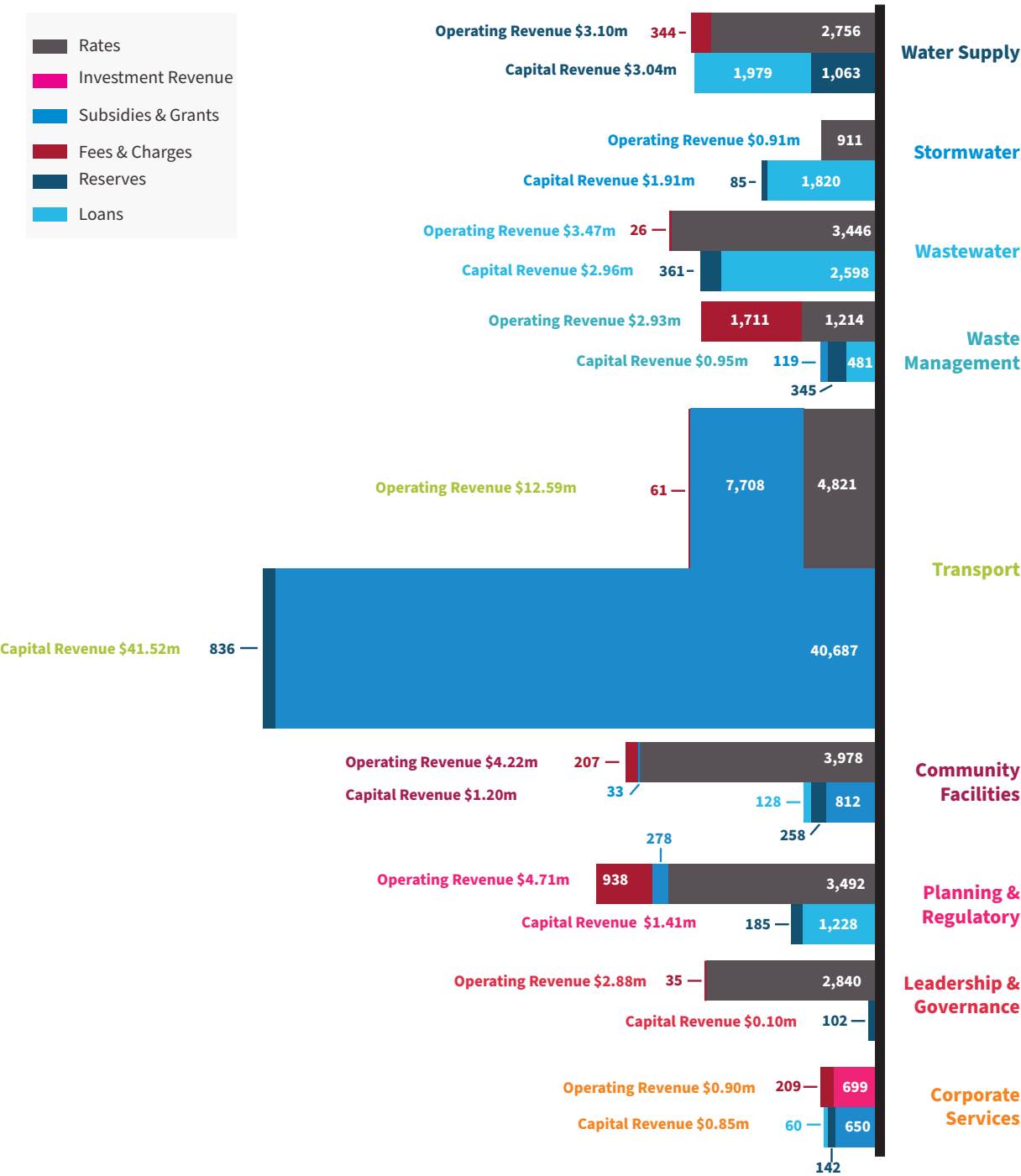


TE HAUPŪ PŪTEA I NGĀ RATONGA

FUNDING OF SERVICES

Our services and activities are funded in different ways. It's important that our community knows how the cost is spread. The balance is funded from subsidies, fees and other income.

Note: These costs are the forecast operating and capital revenue for 2025-2026.



# Ā TĀTAU AHUPŪTEA

## OUR FINANCES

### Financial Sustainability

Our aim is to be financially sustainable. To achieve this, we use a funding approach that is simple, affordable and appropriate. The guiding principles of our funding approach are:

- Ensure all rates changes are clearly communicated to our community
- Optimising external revenue
- Value for money
- Intergenerational equity
- Manageable debt

### Our Financial Strategy

Over the next year, we will continue delivering a wide range of services and initiatives across our district without impacting our current levels of service. Decisions on how these will be funded are guided by Council’s Financial Strategy and our Long-Term Plan 2024–2027.

Our Financial Strategy addresses the key challenges impacting Council’s funds and outlines how we will maintain the essential services our community expects. Meanwhile, our Long-Term Plan sets out the vision and key projects for the next three years. This Annual Plan focuses specifically on Year 2 of the 2024-27 Long-Term

Plan, ensuring we stay on track while adapting to evolving needs.

By working together, we can ensure Wairoa continues to grow, thrive, and remain financially sustainable.

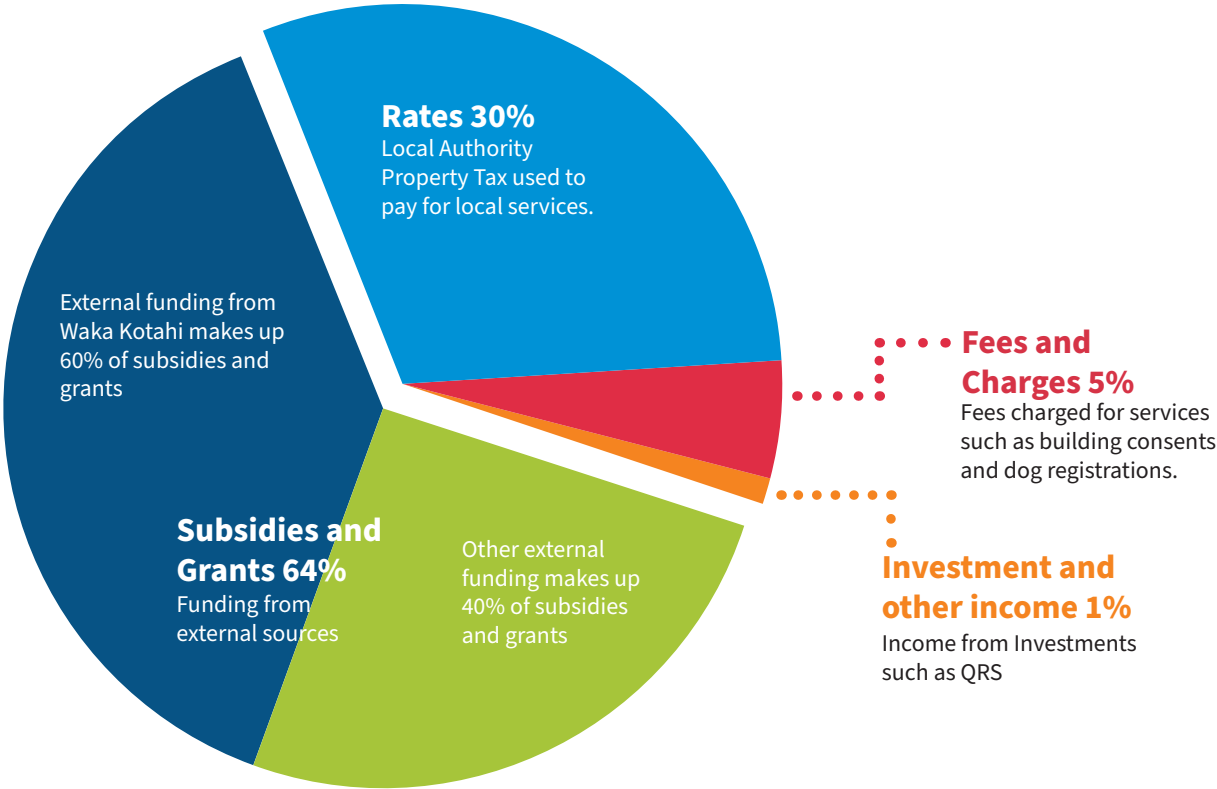
### Facing the Challenges

Council’s income comes from a mix of sources:

- **Rates** – 30% of revenue
- **Subsidies & Grants** – 64% (including central government funding)
- **Fees & Charges** – 5% (e.g., dog registrations, building consents)
- **Investment Income** – 1%

Each year, Council manages approximately \$32 million in operating costs and capital costs of \$58 million. Wairoa has a small ratepayer base to support the high costs of essential services and infrastructure, delivering affordable services remains a challenge.

However, we are committed to finding sustainable solutions and ensuring we provide the services our community needs while managing costs responsibly.





## Ā TĀTAU WHIWHINGA PŪTEA

### OUR INCOME

Rates make up 30% of Wairoa District Council’s income. Other funding sources include:

- Funding from external sources such as Waka Kotahi (mainly in the form of grants or subsidies).
- Income from Investments such as QRS (mostly in the form of dividends)
- Fees charged for services such as building consents and dog registrations. (for more information see the list of fees and charges on the Council website).

Money raised from Wairoa District ratepayers is used to cover services such as rubbish and recycling collection, local road maintenance, drinking water supply, sewage collection and treatment as well as maintenance of reserves and playgrounds across the district.

Due to the weather events of the past few years, a large portion of our income has been made up of subsidies and grants from Central Government and other agencies. As we continue to rebuild and recover, we expect the emergency subsidies and grants we received in the aftermath of recent weather events to decrease. As a result, income from rates will be required to fund more of what we do. To help mitigate our reliance on external funding, we are taking a more strategic, long-term approach focused on building stronger alignment with key stakeholders and partners. This includes identifying shared priorities and co-investment opportunities that support sustainable economic development for the Wairoa District.

By working collaboratively—regionally and nationally—we aim to unlock funding pathways that are better coordinated and outcomes-driven. Internally, we are also strengthening project planning and prioritisation processes to ensure that funding proposals are strategically aligned, community-informed, and financially resilient over time.

This approach will ensure we are reducing dependency on external sources and positioning the district to attract high-value partnerships that support long-term growth and prosperity.

When we set our budget in the 2024–27 Long-term Plan, the rates increase for this coming year (2025/26) was forecasted to be an average of 15.5%, based on the best information we had at the time. Those rates increases were in line with other councils around the country and were required to ensure the Council had the funds available to respond to repairs required to Council infrastructure.

Since then, Central Government has tasked all councils to reduce the rates burden on their communities by reviewing all Council expenditure. By tightening Council budgets, while ensuring we maintain the levels of service our community expect and ensuring we can continue to

meet our legislative requirements, we have identified areas of savings that will reduce the rates increase for 2025/26 to an average 5%.

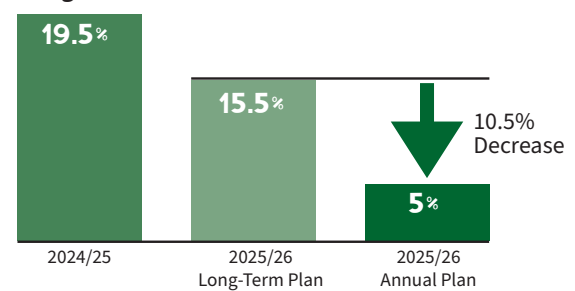
This has been achieved by receiving higher than expected revenue from external recovery funding, lower than expected borrowing and by conducting a line-by-line review of all council activity budgets and reducing non-essential spending.

This year, Wairoa District property owners received their new three-yearly rating valuations from independent valuers Quotable Value. The total rateable value for the district, as of 1 August 2024, has reduced to \$3.777 billion, with the land value of those properties now valued at \$2.486 billion, down 11% and 19% since the 2021 district revaluation.

Most properties within Wairoa’s residential, lifestyle, rural, forestry, commercial and industrial sectors have declined with Cyclone Gabrielle and the June flooding having a significant impact on values. There are variations within sectors, and the values of large utilities increased significantly.

A property owner’s rates do not necessarily change by the same percentage as the valuation change. Every year, the Council looks at what it will cost to run the district and subtracts expected revenue from fees and charges and other sources. This leaves the total amount of rates needed to run the district. That rate requirement is then shared across the district based on each property’s capital value. The valuation is only a means of levying or apportioning the rates requirement across the district.

Average Rates Increases



Council Activity	Changes to Activity Budgets	Budget change
Water Supply	Required Loans are lower than expected	0.9%
Wastewater	Required Loans are lower than expected	0.4%
Solid Waste	Increased Income and Subsidies received in this area	3.5%
Solid Waste	Lower than expected operational costs	2.7%
Solid Waste	Required Loans are lower than expected	0.8%
Transport	A higher average subsidy rate	3.8%
Corporate	QRS dividend back to expected levels	-1.7%
Total changes		10.5%

# ANEI Ā KOUTOU TĀKE E UTU ANA

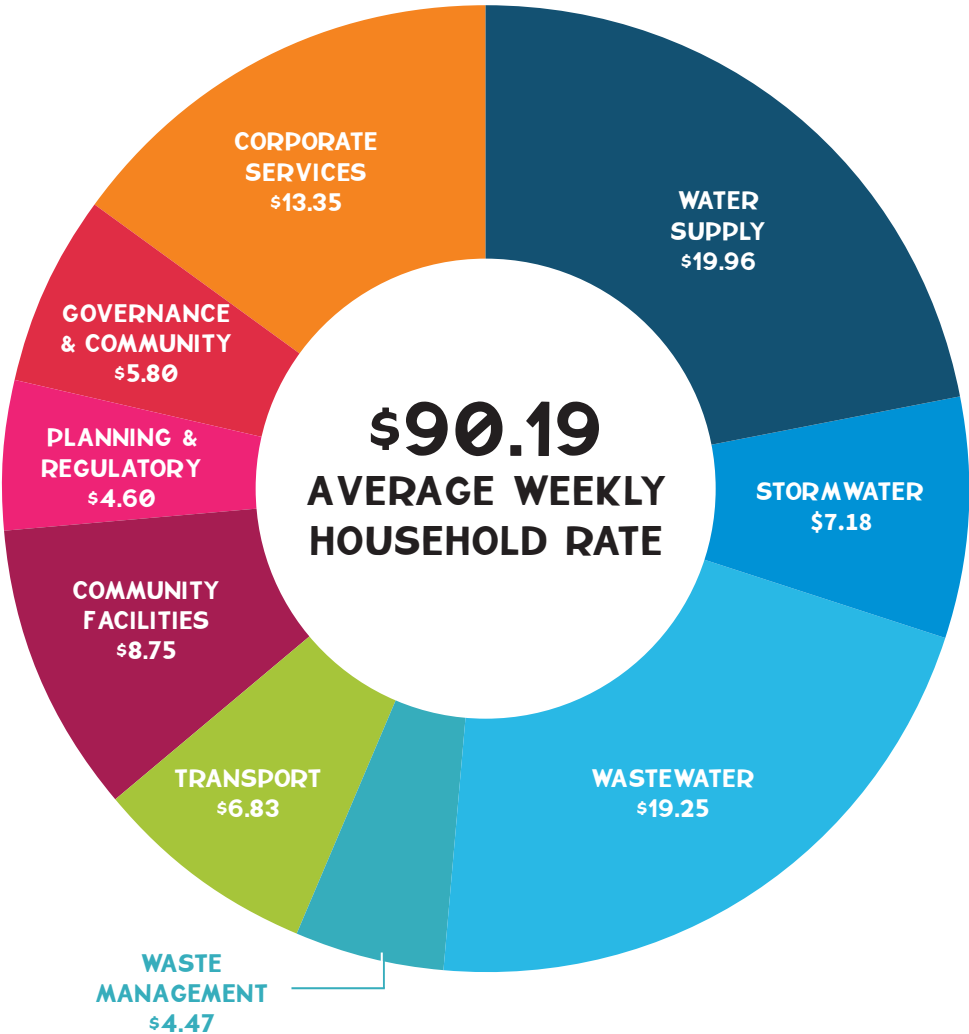
## WHAT YOUR RATES PAY FOR

Rates make up nearly one third of Wairoa District Council’s total income each year.

Council activities are funded firstly by rates with any budget shortfalls made up by grants, subsidies or borrowings. Income from rates is used to pay for road maintenance and public infrastructure such as stormwater drains and drinking water. It is also used to supply services such as rubbish and recycling collections and the maintenance of parks and reserves.

Your total rates amount is made up of several different parts, the graph below shows how much of your weekly rates is spent in each council activity.

The average weekly rate for a typical residential Wairoa property is \$90.19. The graph below shows how that \$90.19 is broken down to pay for Council provided services across our district compared to last year's average weekly rate \$86.72.



# NGĀ TĪPAKO RAWA

## SAMPLE PROPERTIES

The samples below are included to show how rates differ according to factors such as location, type of property, access to Council services and the capital value of properties.

Residential A

up to \$400,000



Capital Value	Water	Wastewater	Rates 2024/25	Rates 2025/26
\$385,000	No	Yes	3,324	3,355
\$385,000	Yes	Yes	4,509	4,688

Residential B

up to \$700,000



Capital Value	Water	Wastewater	Rates 2024/25	Rates 2025/26
\$640,000	No	Yes	4,018	4,138
\$640,000	Yes	Yes	5,189	5,472

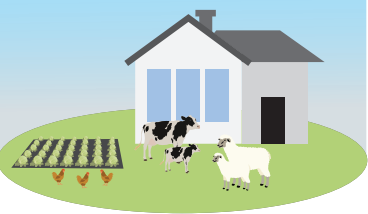
Residential C

from \$700,000



Capital Value	Water	Wastewater	Rates 2024/25	Rates 2025/26
\$1,280,000	No	Yes	5,018	5,514
\$1,850,000	No	Yes	6,331	7,002

Rural



Capital Value	Rates 2024/25	Rates 2025/26
\$405,000	1,849	2,035
\$3,960,000	12,463	13,262
\$11,100,000	37,902	34,096

Forestry



Capital Value	Rates 2024/25	Rates 2025/26
\$670,000	14,743	16,141
\$1,420,000	29,610	33,419

Commercial



Capital Value	Rates 2024/25	Rates 2025/26
\$180,000	3,986	4,137
\$540,000	9,242	8,821



## TĀ TE KAUNIHERA NAMA

### COUNCIL DEBT

Just like households and businesses, councils sometimes need to borrow money—whether it’s for vital infrastructure upgrades or responding to unexpected disasters. When managed wisely, debt is a powerful tool that helps us invest in the future while meeting today’s needs.

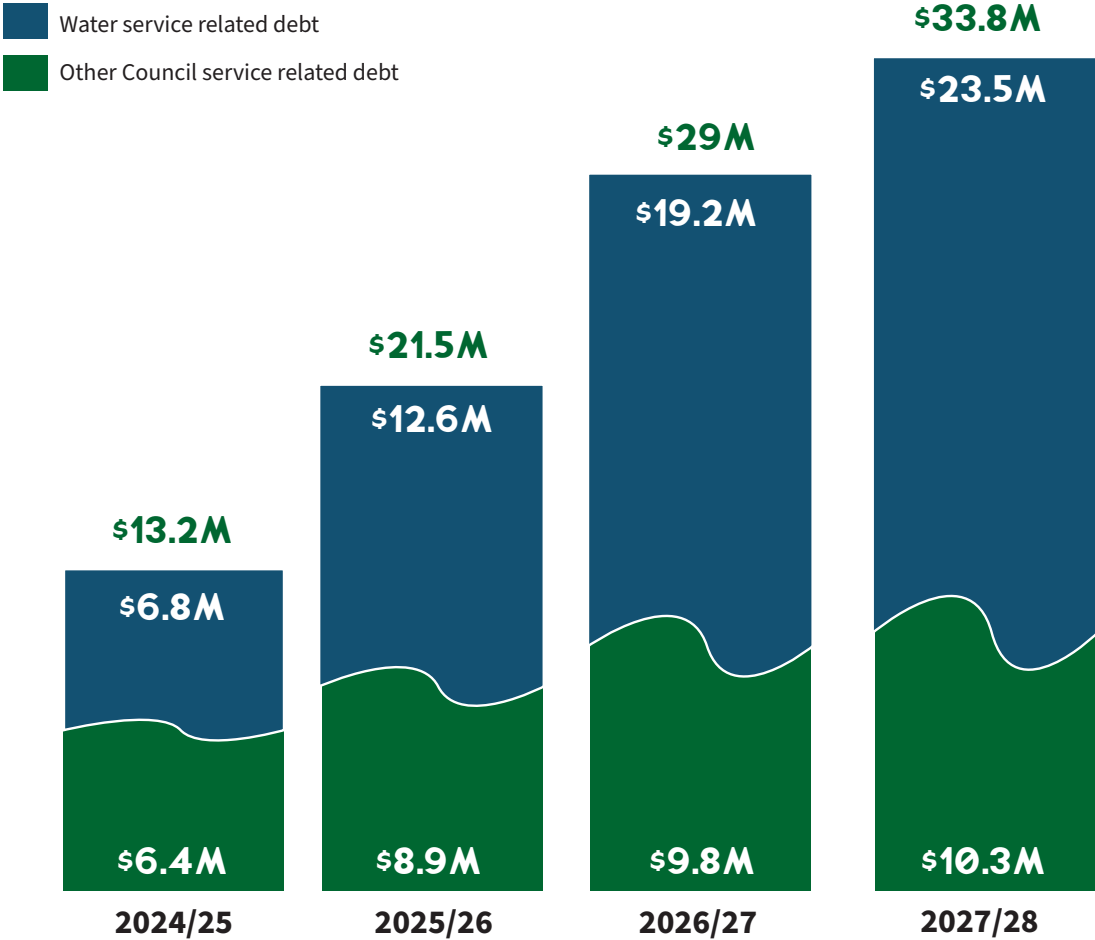
While the Local Government Act allows councils to borrow up to 176% of annual revenue, we’ve chosen to set a more conservative limit of 100% of revenue.

Our total debt currently sits at approximately \$13 million, with projections indicating it could reach \$21.5 million by the end of 2025/26.

Most of our current debt relates to the borrowings required to ensure our water assets continue to meet the levels required to meet legislative requirements under the Government’s Local Water Done Well legislation.

It is expected that water-related debt will be transferred to a new entity as a result of Local Water Done Well. The graph below shows the current level of Council debt, the amount of debt we expect to transfer to the new water entity and the level of debt Wairoa District Council will be left with.

### PROPOSED COUNCIL DEBT LEVELS



## NGĀ HAŪPU RAWA

### 2025/26 CAPITAL WORKS

The two Capital Works programmes set out in this section are highly visible projects which impact on all our lives.

While these projects require investment, they have minimal immediate impact on rates, as they are primarily funded through loans—ensuring costs are spread over time rather than falling heavily on current ratepayers.

#### PROGRAMME 1: LOCAL WATER DONE WELL

Local Water Done Well is a government initiative that aims to ensure that investment and operational management of drinking water, wastewater and stormwater is managed professionally and cost-effectively into the future. Water infrastructure services are a vital part of our community, and Central Government has identified it as a core focus for local councils over the next two years. It is important Wairoa's water systems are well-managed for future generations.

The initiative has five key objectives aimed at improving the quality of New Zealand's water supply. From a Wairoa perspective, our proposed projects directly support three of these objectives:

- Improving Water Quality – The Tuai Water Supply Project will enhance water quality, meeting Ministry of Health standards and allowing the removal of the current boil water notice.
- Community Engagement – Ongoing discussions and consultations will ensure residents have a voice in shaping our local water future.
- Enhancing Climate Resilience – Critical infrastructure improvements, such as the Wairoa Pump Station Flood Resilience Project and generator backup installations at the Wairoa and Frasertown pump stations, will strengthen our ability to respond to extreme weather events.

These projects will have a widespread impact across the Wairoa District, improving water quality, securing supply, and boosting flood resilience for key pump stations in Wairoa, Frasertown, and Opoutama.

#### Individual Projects

##### **Pump Station Flood Resilience Projects \$332,800**

These projects focus on enhancing the flood resilience of the Wairoa, Frasertown and Opoutama pump stations to maintain a reliable water supply to the townships during severe weather events. The upgrades were necessitated by the submersion of the pump stations during Cyclone Gabrielle. Planned improvements include installing a submersible pump for water extraction when needed, upgrading critical components, and redesigning the pump station layouts to improve accessibility to essential equipment. The risk of deferring or not doing these flood resilience projects is that the pump stations remain at risk of flooding during weather events requiring costly repairs and interrupted water supply to our townships. These projects are funded from Council reserves.

##### **Tuai Water supply upgrade \$214,644**

The Tuai water supply is currently under a Boil Water Notice. Improvements to this water supply are required to remove this boil water notice. This project has been mandated by Taumata Arowai and as such WDC is required to implement the required upgrades. This project is loan funded.

## PROGRAMME 2: WASTE MINIMISATION

The Wairoa District Council is committed to improving solid waste services to reduce the overall environmental and financial impact that waste management presents across the district.

Active engagement with the wider community is a priority for the Wairoa District Council to promote sustainable practices and initiatives that achieve a change in behaviours and approach to how we manage waste across the Wairoa District.

Areas of focus include promoting the importance of reducing waste, encouraging a rethink to find alternative solutions to minimise waste and supporting public education about diverting waste away from the landfill through reusing, repairing, repurposing and recycling.

The 2024-27 Long-Term Plan consultation highlighted the public concern around the Wairoa landfill capacity challenges. Due to recent flooding events, there has been a significant increase in material going to landfill which has filled the cell to near capacity. As a result, it is anticipated that waste will be transported to an out-of-district facility from mid-2025 until a local solution is reached.

Transporting waste is a cost for ratepayers and is only a short-term solution. This unrequited pressure on the Wairoa Landfill cell and ratepayers are a core focus for the Wairoa District Council to provide sustainability and longevity in decisions made going forward.

Other projects in this programme include the extension of the kerbside collection, expansion of rural rubbish and recycling collection points and the development of the Mahia Recycling Centre.

The Solid Waste Working Group was established, with Council employees, Council-elected members and members of the public. The Working Group serves as a platform for diverse community voices and stakeholders to be heard as we shape the future of solid waste management for the Wairoa District.

With a strong public voice, the group's focus is to revise the kerbside collection programme, expand local green waste and organics processing, and initiate the establishment of an education centre for the community to engage with waste minimisation practices.

The Solid Waste Working Group plays a crucial role in guiding these initiatives, ensuring strategic direction and community involvement in waste management decisions.

### Small Localised Trial

The Solid Waste Working Group is looking to run a small kerbside collection trial. The aim of this trial is to test various waste collection processes (e.g. green waste and organics), alongside providing adequate educational

resources. This trial will support the decisions and changes made in the wider district kerbside collection service.

### Kerbside Collection and rural recycling expansion \$481,230

The Long-Term Plan consultation indicated the need to continue the kerbside collection but with revisions going forward. Improvements are being investigated in the current model as a result of the community input taken from the LTP consultation.

Exploring green waste and organic collection, incentivising kerbside collection and providing educational resources to improve waste diversion and contamination of recycling were key topics highlighted in the consultation.

Rural communities make up nearly half of the Wairoa district community, therefore there is a significant need to, improve rural rubbish and recycling collection points.

Expansion of this service to provide recycling collection through purpose-built containers, to make it easier for drop-off and sorting processes to occur is being investigated. This project is 100% loan funded.

### Landfill Closure \$309,785

The decision between building a new local landfill cell or transporting waste to an out-of-district facility in the long-term is currently being investigated by Wairoa District Council.

Highlighted by the Long-Term Plan consultation and voiced by public members who are part of the Solid Waste Working Group, there is significant desire to keep waste processing local to provide stronger economic purpose and environmental responsibility to the district.

This project encompasses many environmental, financial and community elements which need to be considered when developing a long-term waste management plan for Wairoa's landfill, to ensure longevity and resilience for Wairoa's waste. This project is 100% reserve funded.

### Mahia Recycling Centre \$153,450

This project has focused on providing the infrastructure to allow separation of recyclable and non-recyclable waste in the Mahia district. With fluctuating seasonal populations, there is necessity to secure a site for a transfer station and establish educational material to support the local community to minimise and manage waste effectively. This project is funded through a combination of external funding (77%) and reserves (23%). We are planning to meet with the Mahia community in May 2025 and are mindful that if a decision is not made soon we will lose this external funding.





**MATAPAE PŪTEA**

**FINANCIAL STATEMENTS**



# HE PUAKANGA MŌ TE TAU WHAKAMUTUNGA

## ANNUAL PLAN DISCLOSURE STATEMENT

### What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned 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.

The council is required to include this statement in its annual plan 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.

Benchmark		Planned	Met
<b>Rates affordability benchmark</b>			
Income	70% of total cash revenue	30%	Yes
Increases	5% gross rates levied per annum	5%	Yes
<b>Debt affordability benchmark</b>	100% of revenue	28%	Yes
<b>Balanced budget benchmark</b>			
Per the regulations	Revenue equals or is greater than its operating expenses (100%)	185%	Yes
Per Council definition	100%	187%	Yes
<b>Essential services benchmark</b>	100%	518%	No
<b>Debt servicing benchmark</b>			
As percentage of revenue	10%	1.2%	Yes
As percentage of rates revenue	15%	4.1%	Yes

### Notes:

#### 1. Rates affordability benchmark

1. For this benchmark:
  - a. the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan; and
  - b. the council's planned rates increase for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan.

#### 2. The council meets the rates affordability benchmark if:

- a. its planned rates income for the year equals or is less than each quantified limit on rates; and
- b. its planned rates increase for the year equal or are less than each quantified limit on rates increases.

#### 2. Debt affordability benchmark

1. For this benchmark, the council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the council's long-term plan.
2. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

#### 3. Balanced budget benchmark

1. For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
2. The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

#### Council modified definition of the balanced budget benchmark

The LGA allows the council to budget for a deficit, if it resolves that it is financially prudent to do so. The council acknowledges that it runs deficits from a balanced budget perspective because it does not fully rate fund depreciation.

For this reason, the council has defined its balanced budget target as the above definition modified to exclude costs and gains from asset sales and capital subsidies not related to renewals from the calculation of revenue.

#### 4. Essential services benchmark

1. For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
2. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

#### 5. Debt servicing benchmark

1. For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
2. Because Statistics New Zealand projects that the council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

# TE MĀRAMATANGA O TĀ TE KAUNIHERA PŪRONGO PŪTEA

## UNDERSTANDING COUNCIL'S FINANCIAL STATEMENTS

The following descriptions have been provided to help explain the Financial Statements in this section.

### Prospective Statement of Comprehensive Revenue and Expense

This is also known as Council's Profit and Loss Statement or its Income Statement. It shows how much revenue or income Council plans to receive in the 2025/26 financial year versus how much it will spend on running costs. Council's financial performance is determined by subtracting the value of its expenses or 'what it costs to run Council' from its total income.

### Prospective Statement of Financial Position

The Council's Balance Sheet outlines its financial position at the end of the 2025/26 financial year. This is determined by subtracting liabilities (debts and obligations) from assets (cash, property, and infrastructure), with the difference represented as equity.

### Prospective Statement of Changes in Equity

This statement shows the changes to Council's equity or 'worth.' The change is represented by the difference in equity at the start of the 2025/26 financial year versus the end. Equity is divided into 3 components:

- Ratepayer Equity is the total of all operating surpluses and deficits since Council began.
- Special Funds represent amounts accumulated and held for specific purposes, such as township development and asset renewals. When these funds are used or topped up there are transfers between Ratepayer Equity and Special Funds.
- The Revaluation Reserve reflects changes in the value of infrastructure and reflect the current cost of replacing assets that were built years ago. Council roading and water assets are revalued every three years.

In the Annual Plan Council's equity increases due to the assets it will create from the capital subsidies described in Prospective Statement of Financial Performance above.

### Prospective Statement of Cash Flows

This statement shows the flow of cash within Council's operating, investing, and financing activities in the 2025/26 financial year. Council's cash at the end of the

financial year is determined by subtracting the cash that flows out (is applied) from the cash that flows in (is received). Council's inflows of cash include rates and investment income, and its outflows of cash include payments to suppliers and loan repayments.

### Statement of Reserves

The Statement of Movement in Reserves explains changes in councils' reserves. It reconciles the opening and closing balances of reserves, showing how various transactions (such as profits, losses, dividends, and other adjustments) affect equity.

### Funding Impact Statements

These statements outline Council's operating and capital funding sources for 2025/26 and how they will be used. Operating funding includes fees and charges, while capital funding includes subsidies and grants. Applications of funding cover staff and supplier payments, service improvements, and asset replacements.

Depreciation is excluded as it is a non-cash item. The Annual Plan includes a Whole of Council Funding Impact Statement, summarizing total funding and applications, along with activity-level statements for key areas like water supply and waste management.

### Prospective Capital Plan

This statement provides an outline of the capital-funded projects Council plans to undertake in the 2025/26 financial year. Funding is obtained through loans, reserves, subsidies or the sale of assets. In most cases project work is carried out on infrastructural assets to improve levels of service, meet additional demand, or replace or renew existing assets. Projects include the replacement of water supply valves and upgrades to footpaths. The value of this capital expenditure is also reflected in the Funding Impact Statements and in the Statement of Financial Position.

## TE MATAPAE AHIPŪTEA WHIWHI ME UTU WHAKAHAERE

### PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Revenue</b>				
Rates revenue	22,297	25,811	23,437	2,374
Subsidies and grants	50,494	40,793	50,286	(9,493)
Petrol tax	80	82	82	-
Fees and charges	3,447	2,984	3,532	(548)
Investment revenue	1,483	1,007	620	387
<b>Total revenue</b>	<b>77,801</b>	<b>70,677</b>	<b>77,957</b>	<b>(7,280)</b>
<b>Expense</b>				
Water supply	3,309	3,492	3,493	(1)
Stormwater	841	953	1,072	(119)
Wastewater	3,929	4,232	3,824	408
Solid waste	2,861	3,913	3,169	744
Transport	22,955	18,397	17,326	1,071
Community facilities	3,770	4,096	4,223	(127)
Planning and regulatory	4,614	4,698	4,715	(17)
Leadership and governance	2,472	2,579	2,890	(311)
Corporate	1,197	1,422	1,063	359
<b>Total expense</b>	<b>45,948</b>	<b>43,782</b>	<b>41,775</b>	<b>2,007</b>
<b>Net Surplus (deficit) on operations</b>	<b>31,853</b>	<b>26,895</b>	<b>36,182</b>	<b>(9,287)</b>
Subvention income	-	-	-	-
<b>Net Surplus (deficit) for the year</b>	<b>31,853</b>	<b>26,895</b>	<b>36,182</b>	<b>(9,287)</b>
<b>Other comprehensive revenue and expense</b>				
Fair value movement – property, plant and equipment	-	-	-	-
<b>Total comprehensive revenue and expense for the period</b>	<b>31,853</b>	<b>26,895</b>	<b>36,182</b>	<b>(9,287)</b>

## TE MATAPAE TŪ AHUPŪTEA

## PROSPECTIVE STATEMENT OF FINANCIAL POSITION

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Current assets</b>				
Cash and cash equivalents	8,392	5,872	4,246	1,626
Inventories	84	84	51	33
Assets held for sale	41	41	39	2
Trade and other receivables	13,547	13,547	7,794	5,753
Financial assets at fair value	1,065	1,065	774	291
<b>Total current assets</b>	<b>23,129</b>	<b>20,609</b>	<b>12,904</b>	<b>7,705</b>
<b>Current liabilities</b>				
Trade and other payables	14,495	14,495	9,787	4,708
Employee benefit liabilities	860	860	666	194
Contract retentions	1,110	1,110	9	1,101
Borrowings	-	-	-	-
<b>Total current liabilities</b>	<b>16,465</b>	<b>16,465</b>	<b>10,462</b>	<b>6,003</b>
<b>Working capital</b>	<b>6,664</b>	<b>4,144</b>	<b>2,442</b>	<b>1,702</b>
<b>Non-current assets</b>				
Property, plant and equipment	457,185	501,777	481,670	20,107
Work in progress	56,502	53,209	58,083	(4,874)
Investment in subsidiary	1,250	1,250	1,250	-
Loan to related party	1,036	1,036	1,026	10
Investment property	405	405	8,385	(7,980)
Biological asset - forestry	115	115	115	-
Intangible assets	719	757	114	643
Assets held for sale	-	-	-	-
Financial assets at fair value	-	-	-	-
<b>Total non-current assets</b>	<b>517,212</b>	<b>558,549</b>	<b>550,643</b>	<b>7,906</b>
<b>Non-current liabilities</b>				
Trade and other payables	-	-	-	-
Landfill aftercare	1,378	1,378	2,032	(654)
Borrowings	20,583	32,505	21,538	10,967
<b>Total non-current liabilities</b>	<b>21,961</b>	<b>33,883</b>	<b>23,570</b>	<b>10,313</b>
<b>Net assets</b>	<b>501,915</b>	<b>528,810</b>	<b>529,515</b>	<b>(705)</b>
<b>Represented by</b>				
<b>Equity</b>	<b>501,915</b>	<b>528,810</b>	<b>529,515</b>	<b>(705)</b>



## TE MATAPAE MANA TAURITE

### PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Total equity - opening balance</b>	<b>470,062</b>	<b>501,915</b>	<b>493,333</b>	<b>8,582</b>
Net surplus (deficit) for period	31,853	26,895	36,182	(9,287)
Other comprehensive income	-	-	-	-
<b>Total comprehensive income</b>	<b>31,853</b>	<b>26,895</b>	<b>36,182</b>	<b>(9,287)</b>
<b>Total equity - closing balance</b>	<b>501,915</b>	<b>528,810</b>	<b>529,515</b>	<b>(705)</b>
<b>Components of equity</b>				
<b>Ratepayers equity</b>				
Ratepayer's equity - opening balance	177,545	214,213	163,175	51,038
Net surplus/(deficit) for period	31,853	26,895	36,182	(9,287)
Transfers to special reserves	(3,496)	(4,405)	(4,144)	(261)
Transfers from special reserves	8,310	6,925	7,522	(597)
Transfer from revaluation reserve	-	-	-	-
<b>Ratepayers equity - closing balance</b>	<b>214,212</b>	<b>243,628</b>	<b>202,735</b>	<b>40,893</b>
<b>Special reserves</b>				
Special reserves - opening balance	25,001	20,186	25,874	(5,688)
Transfer to ratepayer's equity	(8,310)	(6,925)	(7,522)	597
Transfer from ratepayer's equity	3,496	4,405	4,144	261
<b>Special reserves - opening balance</b>	<b>20,187</b>	<b>17,666</b>	<b>22,496</b>	<b>(4,830)</b>
<b>Revaluation reserves</b>				
Revaluation reserves - opening balance	267,516	267,516	304,284	(36,768)
Net transfer to ratepayers equity	-	-	-	-
Transfer to revaluation	-	-	-	-
<b>Revaluation reserves - closing balance</b>	<b>267,516</b>	<b>267,516</b>	<b>304,284</b>	<b>(36,768)</b>
<b>Total equity - closing balance</b>	<b>501,915</b>	<b>528,810</b>	<b>529,515</b>	<b>(705)</b>

## TE MATAPAE KAPEWHITI

### PROSPECTIVE STATEMENT OF CASH FLOWS

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Cash flows from operating activities</b>				
Receipts from rates	22,266	25,808	23,437	2,371
Other revenue received	4,908	3,968	4,128	(160)
Subsidies and grants received	50,494	40,793	50,286	(9,493)
Interest received	103	105	105	-
Payments to suppliers and employees	(34,915)	(30,447)	(30,588)	141
Finance costs	(865)	(1,460)	(957)	(503)
<b>Net cash flows from operating activities</b>	<b>41,991</b>	<b>38,767</b>	<b>46,411</b>	<b>(7,644)</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment	(56,502)	(53,209)	(58,083)	4,874
Purchase of financial assets	-	-	-	-
<b>Net cash flows used in investing activities</b>	<b>(56,502)</b>	<b>(53,209)</b>	<b>(58,083)</b>	<b>4,874</b>
<b>Cash flows from financing activities</b>				
Loans raised	9,698	11,922	8,294	3,628
Borrowings repaid	-	-	-	-
<b>Net cash flows (used in)from financing activities</b>	<b>9,698</b>	<b>11,922</b>	<b>8,294</b>	<b>3,628</b>
Net increase/(decrease) in cash and cash equivalents	(4,813)	(2,520)	(3,378)	858
Cash and cash equivalents at beginning of year	13,203	8,389	7,624	765
<b>Cash and cash equivalents at end of year</b>	<b>8,390</b>	<b>5,869</b>	<b>4,246</b>	<b>1,623</b>
Made up of:				
Cash	8,389	5,869	4,246	1,623
<b>Cash and cash equivalents at end of year</b>	<b>8,389</b>	<b>5,869</b>	<b>4,246</b>	<b>1,623</b>

## TE MATAPAE PŪTEA PENAPENA

### PROSPECTIVE STATEMENT OF MOVEMENT IN RESERVES

	Opening Balance 1 July 2025 \$000	Transfer to \$000	Transfer from \$000	Closing balance 30 June 2026 \$000
<b>Reserves held for emergency purposes</b>				
Disaster recovery fund	883	-	-	883
<b>Reserves held for future asset purchases</b>				
Infrastructure Renewals	15,448	3,545	(6,087)	12,906
Library books	179	37	(51)	165
Recreational assets	(103)	146	(326)	(283)
IT equipment	640	40	(53)	627
Operational assets	2,581	328	(955)	1,954
Pensioner Housing	205	48	(50)	203
<b>Special funds</b>				
Tuai reserve fund	156	-	-	156
Wairoa urban fund	315	-	-	315
General purpose fund	643	-	-	643
District developmnet fund	294	-	-	294
Retirement and restructuring fund	118	-	-	118
<b>Financing Reserve</b>				
Loan repayment	4,515	-	-	4,515
<b>Grant Total</b>	<b>25,874</b>	<b>4,144</b>	<b>(7,522)</b>	<b>22,496</b>

## WHAKAAWEAWE PŪTEA (KAUNIHERA KATOA)

### FUNDING IMPACT STATEMENT (WHOLE OF COUNCIL)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	14,790	16,509	15,943	566
Targeted rates	7,476	9,300	7,494	1,806
Subsidies and grants for operating purposes	12,423	7,101	8,019	(918)
Fees and charges	3,447	2,984	3,532	(548)
Interest and dividends from Investments	1,353	873	505	368
Local authorities fuel tax, fines, infringement fees, and other receipts	210	215	196	19
<b>Total operating funding (A)</b>	<b>39,699</b>	<b>36,982</b>	<b>35,689</b>	<b>1,293</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	34,915	30,447	30,588	(141)
Finance costs	865	1,460	957	503
Other operating funding applications	-	-	-	-
<b>Total Applications of operating funding (B)</b>	<b>35,780</b>	<b>31,907</b>	<b>31,545</b>	<b>362</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>3,919</b>	<b>5,075</b>	<b>4,144</b>	<b>931</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	38,071	33,691	42,267	(8,576)
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	9,698	11,922	8,294	3,628
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>47,769</b>	<b>45,613</b>	<b>50,561</b>	<b>(4,948)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	31,195	30,528	40,133	(9,605)
Capital - renewals	25,307	22,681	17,950	4,731
Increase (decrease) in reserves	(4,814)	(2,521)	(3,378)	857
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>51,688</b>	<b>50,688</b>	<b>54,705</b>	<b>(4,017)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,919)</b>	<b>(5,075)</b>	<b>(4,144)</b>	<b>(931)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (PUNA WAI)

### FUNDING IMPACT STATEMENT (WATER SUPPLY)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	260	282	276	6
Targeted rates	2,342	2,537	2,481	56
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	331	344	344	-
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,933</b>	<b>3,163</b>	<b>3,101</b>	<b>62</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,573	1,561	1,453	108
Internal Finance costs	147	250	201	49
Internal charges applied	368	367	630	(263)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,088</b>	<b>2,178</b>	<b>2,284</b>	<b>(106)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>845</b>	<b>985</b>	<b>817</b>	<b>168</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	2,337	1,696	1,979	(283)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,337</b>	<b>1,696</b>	<b>1,979</b>	<b>(283)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	273	61	276	(215)
Capital - renewals	5,326	3,583	3,583	-
Increase (decrease) in reserves	(2,417)	(963)	(1,063)	100
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,182</b>	<b>2,681</b>	<b>2,796</b>	<b>(115)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(845)</b>	<b>(985)</b>	<b>(817)</b>	<b>(168)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## WHAKAAWEAWE PŪTEA (WAI ĀWHĀ)

### FUNDING IMPACT STATEMENT (STORMWATER)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	71	83	91	(8)
Targeted rates	637	744	820	(76)
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>708</b>	<b>827</b>	<b>911</b>	<b>(84)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	264	265	272	(7)
Internal Finance costs	114	194	180	14
Internal charges applied	68	70	216	(146)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>446</b>	<b>529</b>	<b>668</b>	<b>(139)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>262</b>	<b>298</b>	<b>243</b>	<b>55</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,125	1,776	1,820	(44)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,125</b>	<b>1,776</b>	<b>1,820</b>	<b>(44)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	1,411	2,091	2,080	11
Capital - renewals	65	68	68	-
Increase (decrease) in reserves	(89)	(85)	(85)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,387</b>	<b>2,074</b>	<b>2,063</b>	<b>11</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(262)</b>	<b>(298)</b>	<b>(243)</b>	<b>(55)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (WAI PARU)

### FUNDING IMPACT STATEMENT (WASTEWATER)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	364	394	345	49
Targeted rates	3,277	3,544	3,101	443
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	25	26	26	-
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,666</b>	<b>3,964</b>	<b>3,472</b>	<b>492</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,226	2,294	2,208	86
Internal Finance costs	351	498	376	122
Internal charges applied	562	573	457	116
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,139</b>	<b>3,365</b>	<b>3,041</b>	<b>324</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>527</b>	<b>599</b>	<b>431</b>	<b>168</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,708	3,632	2,598	1,034
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,708</b>	<b>3,632</b>	<b>2,598</b>	<b>1,034</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	1,850	3,806	2,598	1,208
Capital - renewals	1,060	742	792	(50)
Increase (decrease) in reserves	(675)	(317)	(361)	44
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,235</b>	<b>4,231</b>	<b>3,029</b>	<b>1,202</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(527)</b>	<b>(599)</b>	<b>(431)</b>	<b>(168)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (WHAKAHAERE PARA) FUNDING IMPACT STATEMENT (WASTE MANAGEMENT)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	136	275	121	154
Targeted rates	1,220	2,474	1,092	1,382
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	1,288	880	1,711	(831)
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,644</b>	<b>3,629</b>	<b>2,924</b>	<b>705</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,278	3,165	2,515	650
Internal Finance costs	122	180	90	90
Internal charges applied	198	203	320	(117)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,598</b>	<b>3,548</b>	<b>2,925</b>	<b>623</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>46</b>	<b>81</b>	<b>(1)</b>	<b>82</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,657	119	119	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,701	401	481	(80)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3,358</b>	<b>520</b>	<b>600</b>	<b>(80)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	3,423	965	944	21
Capital - renewals	-	-	-	-
Increase (decrease) in reserves	(19)	(364)	(345)	(19)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,404</b>	<b>601</b>	<b>599</b>	<b>2</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(46)</b>	<b>(81)</b>	<b>1</b>	<b>(82)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (RANGA)

### FUNDING IMPACT STATEMENT (TRANSPORT)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	5,352	5,701	4,821	880
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	12,223	6,897	7,708	(811)
Fees and charges	59	61	61	-
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>17,634</b>	<b>12,659</b>	<b>12,590</b>	<b>69</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	14,073	8,628	8,660	(32)
Internal Finance costs	148	239	290	(51)
Internal charges applied	1,939	1,959	1,585	374
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>16,160</b>	<b>10,826</b>	<b>10,535</b>	<b>291</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,474</b>	<b>1,833</b>	<b>2,055</b>	<b>(222)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	27,309	32,412	40,687	(8,275)
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,578	1,729	-	1,729
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>28,887</b>	<b>34,141</b>	<b>40,687</b>	<b>(6,546)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	19,407	19,500	31,684	(12,184)
Capital - renewals	11,410	16,810	11,896	4,914
Increase (decrease) in reserves	(456)	(336)	(838)	502
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>30,361</b>	<b>35,974</b>	<b>42,742</b>	<b>(6,768)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,474)</b>	<b>(1,833)</b>	<b>(2,055)</b>	<b>222</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (NGĀ TAPUTAPU HAPORI)

### FUNDING IMPACT STATEMENT (COMMUNITY FACILITIES)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	3,558	3,908	3,978	(70)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	25	25	33	(8)
Fees and charges	191	195	207	(12)
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,774</b>	<b>4,128</b>	<b>4,218</b>	<b>(90)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,878	2,953	3,078	(125)
Internal Finance costs	46	77	(126)	203
Internal charges applied	634	606	1,055	(449)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,558</b>	<b>3,636</b>	<b>4,007</b>	<b>(371)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>216</b>	<b>492</b>	<b>211</b>	<b>281</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	5,880	512	812	(300)
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	887	241	128	113
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>6,767</b>	<b>753</b>	<b>940</b>	<b>(187)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	905	825	702	123
Capital - renewals	6,515	640	708	(68)
Increase (decrease) in reserves	(437)	(220)	(259)	39
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>6,983</b>	<b>1,245</b>	<b>1,151</b>	<b>94</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(216)</b>	<b>(492)</b>	<b>(211)</b>	<b>(281)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## WHAKAAWEAWE PŪTEA (MAHERE ME WAETURE)

### FUNDING IMPACT STATEMENT (PLANNING AND REGULATORY)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	3,044	3,236	3,492	(256)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	175	179	278	(99)
Fees and charges	1,329	1,248	938	310
Internal charges and overheads recovered	215	223	504	(281)
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>4,763</b>	<b>4,886</b>	<b>5,212</b>	<b>(326)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,588	2,607	2,870	(263)
Internal Finance costs	(4)	68	185	(117)
Internal charges applied	2,176	2,181	2,139	42
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>4,760</b>	<b>4,856</b>	<b>5,194</b>	<b>(338)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>3</b>	<b>30</b>	<b>18</b>	<b>12</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	150	2,483	1,228	1,255
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>150</b>	<b>2,483</b>	<b>1,228</b>	<b>1,255</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	120	2,455	1,228	1,227
Capital - renewals	60	184	204	(20)
Increase (decrease) in reserves	(27)	(126)	(186)	60
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>153</b>	<b>2,513</b>	<b>1,246</b>	<b>1,267</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3)</b>	<b>(30)</b>	<b>(18)</b>	<b>(12)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (MANA WHAKATIPU ME KĀWANATANGA) FUNDING IMPACT STATEMENT (LEADERSHIP AND GOVERNANCE)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	2,456	2,515	2,840	(325)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	34	35	35	-
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,490</b>	<b>2,550</b>	<b>2,875</b>	<b>(325)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,623	1,677	1,955	(278)
Internal Finance costs	5	4	104	(100)
Internal charges applied	840	837	817	20
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,468</b>	<b>2,518</b>	<b>2,876</b>	<b>(358)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>22</b>	<b>32</b>	<b>(1)</b>	<b>33</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,450	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(22)	(22)	-	(22)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,428</b>	<b>(22)</b>	<b>-</b>	<b>(22)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	1,450	-	-	-
Capital - renewals	205	133	102	31
Increase (decrease) in reserves	(205)	(123)	(103)	(20)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,450</b>	<b>10</b>	<b>(1)</b>	<b>11</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(22)</b>	<b>(32)</b>	<b>1</b>	<b>(33)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WHAKAAWEAWE PŪTEA (RANGAPŪ)

### FUNDING IMPACT STATEMENT (CORPORATE FUNCTIONS)

	Long Term Plan 2024/25 \$000	Long Term Plan 2025/26 \$000	Annual Plan 2025/26 \$000	Variance to Long Term Plan 2025/26 \$000
<b>Sources of operating funding</b>				
General rates	(451)	116	(21)	137
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	190	195	209	(14)
Internal charges and overheads recovered	8,463	9,065	9,709	(644)
Other operating funding	1,563	1,089	701	388
<b>Total operating funding (A)</b>	<b>9,765</b>	<b>10,465</b>	<b>10,598</b>	<b>(133)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	7,414	7,297	8,888	(1,591)
Internal Finance costs	1,032	1,632	1,017	615
Internal charges applied	798	811	328	483
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>9,244</b>	<b>9,740</b>	<b>10,233</b>	<b>(493)</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>521</b>	<b>725</b>	<b>365</b>	<b>360</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,775	650	650	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	235	(14)	60	(74)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,010</b>	<b>636</b>	<b>710</b>	<b>(74)</b>
<b>Application of capital funding</b>				
Capital - growth	-	-	-	-
Capital - level of service	2,356	823	621	202
Capital - renewals	667	521	596	(75)
Increase (decrease) in reserves	(492)	17	(142)	159
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,531</b>	<b>1,361</b>	<b>1,075</b>	<b>286</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(521)</b>	<b>(725)</b>	<b>(365)</b>	<b>(360)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## TE MATAPAE TE MAHERE PŪTEA HUA

### PROSPECTIVE CAPITAL PLAN

	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
<b>Water Supply</b>						
Wairoa Pipelines Renewals	-	1,434	1,753	-	1,434	1,753
Wairoa Meters - Renewals	-	104	-	-	104	-
Valve Replacements	-	83	-	-	83	-
Wairoa Reservoirs - Renewals	-	104	-	-	104	-
Renewal Expenditure	-	21	-	-	21	-
Replacement SCADA HP Mini i7 Desktop	-	3	-	-	3	-
Boundary Valves Pump Station	-	65	-	-	65	-
Safety Improvement	-	-	11	-	-	11
Mahanga Tank and Pump Repairs	-	5	-	-	5	-
Install Chlorination & Monitoring Tuai Water Suppl	-	-	215	-	-	-
Purchase Vehicle	-	61	-	-	61	-
<b>Total Water Supply</b>	<b>-</b>	<b>1,880</b>	<b>1,979</b>	<b>-</b>	<b>1,880</b>	<b>1,764</b>

	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
<b>Stormwater</b>						
New - Littatrap Installation	-	-	-	-	11	-
New - Improvements - Resilience And Capacity	-	-	1,560	-	-	1,560
Wairoa Pipelines Renewals	-	260	260	-	260	260
CCTV	-	68	-	-	68	-
<b>Total Stormwater</b>	<b>-</b>	<b>328</b>	<b>1,820</b>	<b>-</b>	<b>339</b>	<b>1,820</b>

	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
<b>Wastewater</b>						
Mahia Beach Sewerage System	-	-	1,246	-	52	1,102
Wairoa Reticulation Renewals	-	342	-	-	342	-
Mortuary waste system	-	50	-	-	-	1,300
Consent	-	5	-	-	5	-
Storage - Lowe Environmental	-	-	1,352	-	-	1,352
Renewal Pump Stations	-	333	-	-	333	-
Purchase of Vehicles	-	61	-	-	61	-
<b>Total Wastewater</b>	<b>-</b>	<b>791</b>	<b>2,598</b>	<b>-</b>	<b>793</b>	<b>3,754</b>

Waste Management	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
Cover Wairoa Landfill Capping	-	-	-	-	10	-
Effluent System	-	-	-	-	10	-
Recycling Centre Mahia	119	35	-	119	35	-
Roadside Bins	-	-	481	-	-	430
Kerbside Expansion (Consultancy)	-	-	-	-	-	51
Landfill Closure	-	310	-	-	310	-
<b>Total Solid Waste</b>	<b>119</b>	<b>345</b>	<b>481</b>	<b>119</b>	<b>365</b>	<b>481</b>

Transport	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
Purchase Office Furniture	-	2	-	-	2	-
Purchase Computer Equipment	-	5	-	-	5	-
Purchase Of Software Licences	-	2	-	-	2	-
Renewal Maintenance	-	19	-	-	19	-
Security Installation (Gate & Fence)	115	-	-	-	113	-
Runway Extension	9,468	-	-	870	-	-
Electrical Supply Resilience	100	-	-	87	-	-
Aero Club Lounge/ Hanger	500	-	-	-	-	-
Purchase Of Vehicles	-	123	-	-	123	-
Pavement Rehabilitation	558	186	-	558	74	112
Blacks Beach Blowhole Realignment	-	-	-	6,100	-	-
Footpaths New Construction General	16	5	-	44	6	9
Sealed Road Resurfacing	1,164	388	-	1,828	244	366
Drainage Renewals	735	245	-	735	98	147
Structures Component Replace	811	270	-	811	108	162
Structure Replacement (Wc216)	559	186	-	559	75	112
Traffic Services Renewals	151	50	-	151	20	30
Te Reinga Bridge	8,000	-	-	6,500	-	-
Road Pavement Improvements (Low Cost Low Risk)	-	-	-	421	56	84
Bridge Improvements (Low Cost Low Risk)	690	94	-	495	66	99
Drainage Improvements (Low Cost Low Risk)	-	-	-	1,073	143	215
Road Safety Improvements (Low Cost Low Risk)	-	-	-	1,238	165	248
New Footpaths (Low Cost Low Risk)	-	-	-	140	19	28
Resilience Improvements (Low Cost Low Risk)	1,760	240	-	351	47	70
Professional Services (Low Cost Low Risk)	-	-	-	190	25	38
Emergency Works_Nov 23 Weather Event capex	2,554	134	-	950	50	-



Transport	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
Emergency Works_June 23 Weather Event capex	1,316	69	-	2,295	121	-
Emergency Works_Cyclone Gabby_capex	6,650	350	-	3,856	203	-
Heavy Metal Buildups	892	297	-	892	119	178
Emergency works March 22 Reinst Renewal	4,279	225	-	1,900	100	-
Road 38 Unsealed Rd Metalling	66	-	-	66	-	-
Road 38 Sealed Rd Resurfacing	50	-	-	50	-	-
Road 38 Drainage Renewals	55	-	-	55	-	-
Road 38-Traffic Svces Renewal	6	-	-	6	-	-
Road 38 Minor Improvements	193	-	-	193	-	-
<b>Total Transport</b>	<b>40,688</b>	<b>2,890</b>	<b>-</b>	<b>32,414</b>	<b>2,003</b>	<b>1,898</b>

Community Facilities	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
CapEx - pathways	-	6	-	-	6	-
Boundary Fences Replacement	-	26	-	-	26	-
Reserve Trees Removal - Landscape Succesion	-	26	-	-	26	-
CCTV & Security	-	26	-	-	26	-
Security - Replacement	-	11	-	-	11	-
Book Purchases	-	51	-	-	51	-
Toilet Renewals	-	51	-	-	51	-
Tuai Destination Playground	300	-	-	-	-	15
Public Space Enhancement	-	-	15	-	153	-
Playground Renewals	-	75	-	-	20	-
Picnic Tables	-	20	-	-	123	-
Lighthouse Renovations	-	-	36	-	-	36
Playground Renewals	-	-	36	-	-	36
CCTV Installation	-	-	41	-	-	41
Frasertown Recreation Reserve Development	-	-	-	-	-	153
Recovery 24 - Replacement of Reserves Furniture	-	26	-	-	26	-
Recovery 24 - Marine Parade Resilience Project	-	51	-	-	51	-
Recovery 24 - Retreat - Feasibility Study and Relo	-	82	-	-	82	-
Recovery 24 - Climate Change - Resilience (HBRC)	512	-	-	512	-	-
RAMM - Asset Inventory Data	-	20	-	-	20	-
<b>Total Community Facilities</b>	<b>812</b>	<b>471</b>	<b>128</b>	<b>512</b>	<b>672</b>	<b>281</b>

	Annual Plan Subsidy \$000	Annual Plan Reserve \$000	Annual Plan Loan \$000	Long Term Plan Subsidy \$000	Long Term Plan Reserve \$000	Long Term Plan Loan \$000
<b>Planning and Regulatory</b>						
Pound Renewal	-	-	1,228	-	-	1,228
New Vehicle 4x4 Ute	-	123	-	-	123	-
Purchase Vehicles	-	81	-	-	61	-
CD Upgrades	-	-	-	-	-	1,228
<b>Total Planning And Regulatory</b>	<b>-</b>	<b>204</b>	<b>1,228</b>	<b>-</b>	<b>184</b>	<b>2,456</b>
<b>Leadership and Governance</b>						
Marine Parade – Shop/Awning	-	102	-	-	102	-
Refurbish - Exit of iSite	-	-	-	-	31	-
<b>Total Leadership And Governance</b>	<b>-</b>	<b>102</b>	<b>-</b>	<b>-</b>	<b>133</b>	<b>-</b>
<b>Corporate Services</b>						
Future Capital Requirements	-	50	-	-	51	-
Centre Remedial Works	-	102	-	-	102	-
Annual Pool filtration maintenance	-	9	-	-	9	-
Renewals Pool	-	26	-	-	26	-
Guttering	164	-	-	164	-	-
Building Renovation (incl. Roofing)	409	-	-	409	-	-
Campground upgrades	-	-	-	-	-	6
House Roof Replacement and External Paint	-	35	-	-	18	-
Boundary Fences	-	37	-	-	18	-
Driveway and Paths	-	8	-	-	-	-
DH Laptops	-	10	-	-	10	-
Replacement Laptops	-	44	-	-	44	-
Air Conditioners	-	-	-	-	5	-
War Memorial Hall Improvements	-	-	-	-	5	-
Air Conditioner Computer Room	-	16	-	-	16	-
Development Office Space	-	50	-	-	205	-
Seismic Assessments and Strenghtening	-	31	60	-	31	102
Climate Change Assessment	-	-	-	-	-	31
RAMM Condition Assessment	-	-	-	-	15	-
Resilience Solar	77	-	-	77	-	-
Purchase New Admin Vehicle	-	90	-	-	-	-
<b>Total Corporate</b>	<b>650</b>	<b>508</b>	<b>60</b>	<b>650</b>	<b>555</b>	<b>139</b>
<b>Grand Total</b>	<b>42,269</b>	<b>7,519</b>	<b>8,294</b>	<b>33,695</b>	<b>6,924</b>	<b>12,593</b>

# WHAKAAWEAWE PŪTEA

## RATING FUNDING IMPACT STATEMENT

*This Funding Impact Statement provides information about Council’s sources of Revenue from Rates, how these are calculated and where the liability will be applied. It is prepared in accordance with Council’s Revenue and Financing Policy.*

Various sections of the Local Government (Rating) Act 2002 (“Rating Act”) and the Local Government Act 2002, that the Council sets its rates under, require particular information to be identified in Council’s Funding Impact Statement. This includes the following:

- The basis for setting the general rate, i.e. land, annual or capital value (Rating Act, section 13).
- Any category or categories that will be used for setting the general rate differentially (Rating Act, section 14).
- The activity or activities for which a targeted rate will be set (Rating Act, section 16).
- The category or categories that will be used to establish rateable land for a targeted rate (Rating Act, section 17).
- For each category, any factor that will be used to calculate liability for a targeted rate (Rating Act, section 18).
- Council’s intention to set a targeted rate for the quantity of water supplied (Rating Act, section 19).
- If the targeted rate is set differentially, the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land for each category (Local Government Act 2002, Sch 10, cl 15(4)(d)).
- Whether lump sum contributions will be invited in respect of the targeted rate (Local Government Act 2002, Sch 10, cl 15(4)(e)).
- Examples of the impact of the general rate and targeted rate rating proposals on the rates assessed on different categories of rateable land with a range of property values for the first year of the plan (Local Government Act 2002, Sch 10, cl 15(5)).

### Differential rating factors

- The Local Government (Rating) Act 2002 provides for rates being charged at different rates in the dollar for different categories of rateable land. The categories must be defined using the matters in Schedule 2 of the Rating Act.
- Council can use these provisions to set rates on a differential basis, with the different categories defined based on such matters as the rateable value of land, the uses of land within the district, and the differing provision and consumption of Council services relative to other categories of ratepayers in the district.
- Council will utilise a General Rate assessed on the Capital Value of rateable land, applying Differential Factors to rating categories that are defined based on land use. Council will also utilise a Uniform Annual General Charge (UAGC) which will be assessed as a fixed amount per Separately Used or Inhabited Part (SUIP) of a Rating Unit.
- The Land Use Categories for Rating Purposes and the differential factors to be applied to the General Rate (Capital Value) for the year commencing 1 July 2025 is detailed in the table below.
- Targeted Rates assessed on a fixed amount per Rating Unit, SUIP or connection will be applied for water utilities and waste management and where applicable will be assessed by location. Water by meter rates will apply where metered water is supplied.

Differential categories

For the year 1 July 2025 to 30 June 2026 the following land use categories and differential factors will apply to the general rate assessed by capital value.

Category	Differential Factor
Commercial	2.50
Forestry	7.50
Residential A: <i>Capital value less than \$400,000</i>	1.00
Residential B: <i>Capital value greater than or equal to \$400,000 and less than \$700,000</i>	1.00
Residential C: <i>Capital value from \$700,000</i>	0.85
Rural	0.95

Rates per unit in the following paragraphs are per \$000's of rateable value unless otherwise stated. Amounts shown are inclusive of GST at 15%, with comparative totals to the year ending 30 June 2025.










General rate

Council will assess a general rate based on the capital value of all rateable land in the district, set differentially according to the use to which the land is put and the capital value of the land.

The rates (per dollars (\$000's) of capital value) for 2025/26 are:

Differential Category	Rate per \$1,000 of Capital Value (incl. GST) \$	Revenue Generated (incl. GST) \$
Commercial	7.6874	1,610,615
Forestry	23.0622	5,445,994
Residential A: <i>Capital value less than \$400,000</i>	3.0750	1,594,111
Residential B: <i>Capital value greater than or equal to \$400,000 and less than \$700,000</i>	3.0750	965,449
Residential C: <i>Capital value from \$700,000</i>	2.6137	973,070
Rural	2.9212	5,561,862

The general rate will raise \$16,151,101(including GST) in 2025/26 compared to 15,036,850 in 2024/25. Revenue from the General Rate will be used to fund the following Groups of Activities:

Group of Activities		Revenue Generated (incl. GST) \$
	Water Supply	316,971
	Stormwater	104,714
	Wastewater	396,281
	Waste Management	139,577
	Transport	5,544,372
	Community Facilities	3,778,347
	Planning and Regulatory	4,015,457
	Leadership and Governance	1,711,203
	Corporate Services	144,178

\*Most of the Corporate Functions group is recovered via internal overhead and internal rent from other activities. The remaining credit relates to investment revenue that remains attributable to this group. This is offset against general rates.

Uniform annual general charge

The council will assess a uniform annual general charge (UAGC) as a fixed amount per separately used or inhabited part of a rating unit within the district. The total amount of the UAGC is determined by the rates allocated to specific activities. Certain activities are funded partially by the UAGC and partially by the General Rate assessed by Capital Value. In doing so the Council seeks to establish an appropriate allocation such that all ratepayers make a minimum contribution to these activities that are provided to benefit the whole community. These activities and the amount to be rated via the UAGC in 2025/26 are detailed in the table below:

Activity	Proportion Allocated through UAGC %	Revenue Generated (incl. GST) \$
Commercial Properties	0.5	60,937
Community Centre	0.5	242,522
Council	0.5	656,741
Māori Whakawhanaunga	0.5	127,222
Visitors Information Centre	0.15	91,116
Information Centre Building	0.15	12,391
Economic Development	0.15	163,631
Gaiety Theatre	0.15	57,798
Regional Digital Hub	0.15	55,452
Community Grants	0.25	168,744
AFFCO Water Discount	0.5	285,107
Library	0.5	546,466

The UAGC for 2025/26 is \$480.10 (incl. GST) [2024/25: \$450], raising \$2,468,127 (incl. GST) [2024/25: \$2,311,625].

**Targeted rate: water supply (fixed charge)**

Council will assess a targeted rate to fund water supply, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of Council as a fixed amount per separately used or inhabited part of a rating unit. These amounts represent 90% of the total amount for Water Supply to be funded by rates. The remaining 10% is allocated to the General Rate, assessed by Capital Value. This allocation reflects that while there is primarily a private benefit derived from this activity, there is benefit to the whole community in providing clean safe drinking water.

The rates for 2025/26 are:

Differential Category	Basis for Liability	Charge (incl. GST) \$	Revenue Generated (incl. GST) \$
<b>1. Wairoa township/Wairoa ward supply area (including Frasertown and Wairoa Environs): connected</b>	Per separately used or inhabited part of a rating unit		
<i>Water charge Wairoa</i>		1,148.71	2,136,602
<i>Frasertown water supply</i>		1,148.71	161,968
<i>Peri urban water supply</i>		1,148.71	103,384
<b>2. Wairoa township supply area (including Frasertown and Wairoa Environs): not connected but available</b> <i>Being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>		574.36	57,436
<b>3. Māhanga supply area (Māhanga water supply): connected</b>		825.21	51,988
<b>4. Māhanga supply area: not connected but available</b> <i>Being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>		412.60	413
<b>5. Tuai supply area: connected</b>		911.32	51,945
<b>6. Tuai supply area: not connected but available</b> <i>Being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>		455.66	456

The water supply (fixed amount) targeted rate will raise \$ 2,567,638 in the 2025/26 [2024-25: \$ 2,391,025]. Water supply rates will be used to fund the water supply activities in the Wairoa Township, Frasertown and Wairoa Environs, Mahanga, and Tuai.

**Targeted rate: water supply (water meter)**

Council will assess a targeted rate to fund water supply, based on the volume of water consumed or supplied, for all rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply.

Area	Basis for Liability	Charge per m <sup>3</sup> (incl. GST) \$
<b>1. Wairoa township reticulation area</b>	Per cubic metre of water consumed or supplied	1.05
<b>2. Wairoa Environs area (not including rating units in 1, 3 and 4)</b>		1.05
<b>3. Frasertown reticulation area</b>		1.05
<b>4. Tuai reticulation area</b>		1.05
<b>5. Land used for meat processing in Wairoa</b>		0.408

The water supply metered rates will be used to fund the water supply activities in the Wairoa Township, Frasertown and Wairoa Environs, Mahanga and Tuai. Water by meter rates expected to raise revenue of \$704,059 (incl. GST) in the 2025/26 [2024/25: \$676,979]



**Targeted rate: sewerage disposal**

Council will assess a targeted rate in respect of sewerage disposal, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council.

Differential Category <sup>1</sup>	Basis for Liability	Charge (incl. GST) \$	Revenue Generated (incl. GST) \$
<b>1. Wairoa ward (not temporary accommodation businesses): connected</b>	Per water closet or urinal connected (for up to the first five)	1,168.20	2,594,299
<b>2. Wairoa ward (not temporary accommodation businesses): connected</b>	Per water closet or urinal connected (for six to up to and including 15)	700.92	
<b>3. Wairoa ward (not temporary accommodation businesses): connected</b>	Per water closet or urinal connected (for 16 or more)	584.10	
<b>4. Wairoa ward (temporary accommodation businesses): connected</b>	Per water closet or urinal connected (for up to the first five)	1,168.20	
<b>5. Wairoa ward (temporary accommodation businesses): connected</b>	Per water closet or urinal connected (for six or more)	700.92	
<b>6. Wairoa ward: not connected but available</b> <i>Where a property is situated within 30 metres of a public sewerage drain to which it is capable of being connected, either directly or through a public drain</i>	Per rating unit	584.10	
<b>7. Tuai village: connected</b>	Per water closet or urinal connected	1,168.20	67,756
<b>8. Tuai village: not connected but available</b> <i>Where a property is situated within 30 metres of a public sewerage drain to which it is capable of being connected</i>	Per rating unit	584.10	584
<b>9. Māhia: connected</b> <i>or required to be connected under the Trade Waste and Wastewater bylaw 2012</i>	Per number or nature of connections from the land within each rating unit to the reticulation system	1,168.20	508,751
<b>10. Māhia: not connected</b> <i>or required to be connected under the Trade Waste and Wastewater bylaw 2012 where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10	11,098
<b>11. Ōpoutama and Blue Bay: connected</b> <i>or required to be connected under the Trade Waste and Wastewater bylaw 2012</i>	Per number or nature of connections from the land within each rating unit to the reticulation system	1,168.20	77,101
<b>12. Ōpoutama and Blue Bay: not connected</b> <i>or required to be connected under the Trade Waste and Wastewater bylaw 2012 where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10	21,612
<b>13. Rural wastewater</b> <i>All land that is not connected or able to connect to Council wastewater reticulation, but to which a council operated wastewater treatment facility is available. This rate funds the treatment of wastewater from septic tanks</i>	Per separately used inhabited part of a rating unit described as 'flat, dwelling, Bach, cottage, cafeteria, accommodation, building, cabin, camping ground, tavern, hall, office, hotel, sleepout, orchard or shop' in councils rating information database.	146.62	285,322

The sewerage disposal targeted rate will raise \$3,566,522.60 (including GST) in the year ending 30 June 2025[2024: \$3,768,302]. These amounts represent 90% of the total amount for the Wastewater activity to be funded by rates. The remaining 10% is allocated to the General Rate, assessed by Capital Value. This allocation reflects that while there is primarily a private benefit derived from this activity, there is benefit to the whole community in ensuring wastewater is managed safely throughout the district.

**Targeted rate: wastewater schemes**

Council will assess a targeted rate pursuant to the provision or availability to the land of a service provided by, or on behalf of, the local authority by the Māhia and Ōpoutama wastewater schemes.

The rates for 2025/26 are:

Differential Category	Basis for Liability	Revenue Generated (incl. GST) \$
<b>1. Māhia wastewater scheme</b> <i>connected and elected to participate in the capital repayment and finance costs associated with the scheme over 20 years. In accordance with the Capital Funding Plan.</i>	The extent of provision of the services provided by the Māhia Wastewater Scheme including the infrastructure, costs connection costs (if any), and finance costs, relating to that property.	122,219
<b>2. Māhia wastewater scheme</b> <i>connected and elected to participate in the capital repayment and finance costs associated with the scheme over 30 years.</i>		3,821
<b>3. Ōpoutama wastewater scheme</b> <i>connected and elected to participate in the capital repayment and finance costs associated with the scheme over 20 years. In accordance with the Capital Funding Plan.</i>	The extent of provision of the services provided by the Ōpoutama wastewater scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.	11,143
<b>4. Ōpoutama wastewater scheme</b> <i>connected and elected to participate in the capital repayment and finance costs associated with the scheme over 30 years. In accordance with the Capital Funding Plan.</i>		2,590

The Council will accept lump sum payments in respect of this rate. Payments must be received by 31 March in the year before the rates are assessed.

**Targeted rate: waste management**

Council will assess a targeted rate in respect of waste management, set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council. The rate is set as a fixed amount per separately used or inhabited part of a rating unit in the Wairoa Township Area and the Wairoa Rural Area.

The rates for 2025/26 are:

Differential Category	Basis for Liability	Charge (incl. GST) \$	Revenue Generated (incl. GST) \$
<b>1. Wairoa township area</b>	Per separately used or inhabited part of a rating unit	271.26	527,599
<b>2. Rural areas</b>	Per separately used or inhabited part of a rating unit	226.73	728,589

The waste management targeted rate will raise \$ 1,256,188.70 (incl. GST) in the year ending 30 June 2025 [2024: \$1,401,497]. The waste management rate will be used to fund the waste management activity. These amounts represent 90% of the total amount for the waste management activity to be funded by rates. The remaining 10% is allocated to the general rate, assessed by capital value. This allocation reflects that while there is primarily a private benefit derived from this activity, there is benefit to the whole community in ensuring rubbish is managed safely throughout the district.

Targeted rate: drainage

Council will assess a targeted rate in respect of drainage set differentially according to where land is situated and the provision, or availability to the land of a service provided by, or on behalf of, Council. The rate is set as a fixed amount per separately used or inhabited part of a rating unit in the Wairoa Urban and the Māhia Township Areas.

The rates for 2025/26 are:

Differential Category	Basis for Liability	Charge (incl. GST) \$	Revenue Generated (incl. GST) \$
1. Wairoa urban area	Per separately used or inhabited part of a rating unit	437.54	801,063
2. Māhia township area	Per separately used or inhabited part of a rating unit	297.30	141,364

The drainage targeted rate will raise \$942,427 (including GST) in the year ending 30 June 2025 [2024: \$732,683]. These amounts represent 90% of the total amount for the Stormwater activity to be funded by rates. The remaining 10% is allocated to the General Rate, assessed by Capital Value. This allocation reflects that while there is primarily a private benefit derived from this activity, there is benefit to the whole community in ensuring stormwater is managed safely throughout the district.

### Definition of separately used or inhabited part of a rating unit

A fixed amount charged to each separately used or inhabited part of a rating unit.

A separately used or inhabited part of a rating unit (SUIP) includes any part of a rating unit used for a different purpose or inhabited by any person, other than the ratepayer or member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.

Interpretation rules that form part of the definition of 'separately used or inhabited part':

- a. Each separate shop or business activity on a rating unit is a separate use. (See Guidance Note 1.)
- b. Each dwelling, flat, or additional rentable unit (attached or not attached) on a residential property which is let (or capable of being let) for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property. (See Guidance Note 2.)
- c. Each residential rating unit which has, in addition to a family dwelling unit, one or more non-residential uses (i.e. home occupation units) will be considered a SUIP. (See Guidance Note 3.)
- d. Each non-residential activity which has, in addition to its business or commercial function, co-sited residential units which are not a prerequisite part of the business or commercial function, will be considered a SUIP. (See Guidance Note 4.)
- e. Individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land are SUIPs. (See Guidance Note 5.)
- f. Each title on a multiple-managed forestry holding (that is, where the forest is broken into several individual small titles) is a separately used part except when one or more titles are adjacent and under the same ownership, in which case the rules of contiguity apply.
- g. Each block of land for which a separate title has been issued is liable to pay a UAGC, even if that land is vacant. NOTE: Two or more adjacent blocks of vacant land are not eligible for remission under "contiguity" (S.20 of LG(R)A 02) because they are not "used for the same purpose" (i.e. they are not used at all).
- h. Each dwelling, flat, or additional rentable unit (attached or not attached) on a pastoral, horticultural or forestry property which is let (or capable of being let) for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property. (See Guidance Note 6.)
- i. A substantial part of the year is considered to be three months or more (this total period may be fragmented and may occur at any part of the rating year).
- j. Each dwelling on a lifestyle block whether tenanted or not is considered a SUIP.

### Guidance notes

#### 1. Commercial properties

- A single building on one title with 24 separate 'shops' would have 24 SUIPs.
- A motel with an attached dwelling would have one SUIP.
- This is because the attached dwelling is essential to the running of the motel. This is similar to a pastoral property with one dwelling (See rule D above)
- A motel with an attached restaurant which is available to the wider public has two separately used parts and would have two SUIPs. Likewise, a motel with an attached conference facility would have an additional SUIP.
- A business which makes part of its income through leasing part of its space to semi-passive uses such as billboards, or money machines, is not regarded as having a SUIP.

#### 2. Residential properties

- Rating units containing more than one "flat" (as per the valuation record administered by Council's Valuation Service Provider, Quotable Value Limited) will in general be regarded as having more than one SUIP. Sleep-outs and granny flats will generally not be considered as additional SUIPs.
- If parts of a rating unit are used only for family members or for others for very short periods, the Council will not generally regard them as SUIPs (provided proof of their use, including a signed declaration from the property owner is provided). Evidence of actively advertisement of the flats for accommodation will generally mean that the Council considers the flat is a SUIP.

#### 3. Residential with non-residential part

- A residence with a separately accessible "office" (which may be used for surveyor, architect, or medical services) will be considered to have an additional SUIP. This is because it generates additional use of roads, services, planning resources and democratic processes.
- A residence with a "Home Occupation" (commonly called a "hobby business") will not generally be considered as having an additional SUIP unless the intensity of operation is high. For example, a resident who occasionally manufactures boat trailers in his garage on the weekends would not qualify, but someone who works for most of the week panel beating or painting, particularly if the activity is accompanied by advertising, would likely be considered as having an additional SUIP
- A residential property, part of which is used continually for storage of large industrial machinery, has an additional SUIP.

4. Non-residential activity with co-sited dwelling

- A fish and chip shop, with a separately used flat above which can be accessed without passing through the shop, has an additional SUIP.
- A dairy which has the operator’s integral dwelling attached, would not be considered a SUIP because the home is an integral part of the operation of the dairy similar to a pastoral property or motel.
- Certain Government agencies, churches, marae, and the like are automatically rating exempt (except for service charges such as water and wastewater). They may be charged rates and additional UAGCs for each separately used or inhabited part of the rating unit, however, if these organisations undertake accommodation or business activities which are not related to their core function.

5. Individually tenanted flats

- Each flat, apartment, or retirement or disability

home, and each property under a “licence to occupy”, is a separately used or inhabited part of a rating unit. This is regardless of the number of people who may be living in the unit.

6. Pastoral properties

- Each dwelling, tenanted or untenanted, is a separately used or inhabited part of a rating unit.
- Shearer’s quarters that are untenanted, and used as a shearers’ quarters, will not be treated as a separately used or inhabited part of a rating unit. Shearer’s quarters which are tenanted will be a separately used or inhabited part of a rating unit.
- A pastoral property with one dwelling would only have
- one SUIP. This is because the attached dwelling is essential to the running of the pastoral property.
- Untenanted farm dwellings and cottages in addition to the main ‘farmhouse’ will be considered additional SUIPs.

HE TĀKE TŪĀPAPA  
RATING BASE

As at 30 June 2025	All Rating Units
Number of rating units	6,958
Capital value of rating units	\$3,777,000,000
Land value of rating units	\$2,486,000,000





