



**I, Matthew Lawson, Tumu Whakarae | Chief Executive, hereby give notice that Assurance, Risk & Infrastructure Committee Meeting will be held on:**

**Date:** Wednesday, 29 April 2026  
**Time:** 1:00 pm  
**Location:** Council Chamber, Wairoa District Council,  
Coronation Square, Wairoa

# **AGENDA**

## **Assurance, Risk & Infrastructure Committee Meeting**

**29 April 2026**

**MEMBERSHIP:** His Worship the Mayor Craig Little, Cr Benita Cairns, Cr Jeremy Harker, Cr Roslyn Thomas, Cr Michelle Tahuri, Cr Trevor Waikawa, Cr Sara Bird, Mr Philip Jones

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**

Members need to stand aside from decision-making when a conflict arises between their role as a member of the Council and any private or other external interest they might have.

This note is provided as a reminder to members to review the matters of the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting, or at the relevant item of business, and refrain from participating in the discussion or voting on that item.

If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive or the Chief Operations Officer (preferably before the meeting). It is noted that while members can seek advice, the final decision as to whether a conflict exists rests with the member.

**4 CHAIRPERSON'S ANNOUNCEMENTS****5 LATE ITEMS OF URGENT BUSINESS****6 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 15.1 requests to speak must be made to the Chief Executive Officer at least one clear day before the meeting; however this requirement may be waived by the Chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

**7 MINUTES OF THE PREVIOUS MEETING**

Ordinary Meeting - 17 February 2026

Ordinary Meeting - 24 February 2026

**MINUTES OF WAIROA DISTRICT COUNCIL  
ASSURANCE, RISK & INFRASTRUCTURE COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA  
ON TUESDAY, 17 FEBRUARY 2026 AT 1:00 PM**

**PRESENT:** His Worship the Mayor Craig Little, Cr Benita Cairns, Cr Jeremy Harker, Cr Roslyn Thomas, Cr Michelle Tahuri, Cr Trevor Waikawa, Cr Sara Bird

**IN ATTENDANCE:** **Matthew Lawson** (Tumu Whakarae | Chief Executive), **Gary Borg** (Tumu Whakarae Tuarua | Deputy Chief Executive & Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager - Finance and Corporate Support), **Kamal Narang** (Pouwhakarae – Hua Pūmau | Group Manager - Assets and Infrastructure), **Sarah Owen** (Strategic Policy and Performance Manager), **Kate Standing** (Executive Principal), **Michael West** (Business Analyst), **Martin Bacon** (Assistant Accountant | Kaiāwhina Kaikaute), **Hinemoa Hubbard** (Kaiurungi Mana Ārahi | Governance Officer)

## **8 KARAKIA**

The opening karakia was given by His Worship the Mayor, Craig Little.

## **9 APOLOGIES FOR ABSENCE**

### **APOLOGY**

#### **COMMITTEE RESOLUTION 2026/302**

Moved: Cr Trevor Waikawa

Seconded: Cr Jeremy Harker

That the apology received from Mr Philip Jones be accepted and leave of absence granted.

**CARRIED**

The Chair, Cr Benita Cairns noted that as Mr Jones had submitted an apology, no independent member was present.

## **10 DECLARATION OF CONFLICT OF INTEREST**

Cr Harker declared a conflict of interest with item 8.3.

The Chair confirmed that any further conflicts of interest would be declared when the relevant agenda items were considered.

## **11 CHAIRPERSON'S ANNOUNCEMENTS**

Nil.

## **12 LATE ITEMS OF URGENT BUSINESS**

Nil.

**13 PUBLIC PARTICIPATION**

Nil.

**14 MINUTES OF THE PREVIOUS MEETING**

Nil.

**15 GENERAL ITEMS****ADJOURNMENT OF ITEMS****COMMITTEE RESOLUTION 2026/303**

Moved: Cr Jeremy Harker

Seconded: Cr Michelle Tahuri

That consideration of Item 8.1 – Financial Forecast Report as at 31 January 2026, and Item 8.2 - 2025/26 Half Year Report be adjourned to Tuesday 24<sup>th</sup> February at 1pm to allow Committee members time to consider questions received from an advisor on the morning of the meeting.

**CARRIED**

At 1:07pm, Cr Jeremy Harker left the meeting.

**8.3 QRS LETTER OF EXPECTATION, DIRECTOR REMUNERATION AND DIRECTOR ROTATION****COMMITTEE RESOLUTION 2026/304**

Moved: His Worship the Mayor Craig Little

Seconded: Cr Roslyn Thomas

That the Committee receives this report and:

1. That the Committee resolves to provide a letter of expectation along the lines of attachment 2 with amendments as resolved at the meeting.
2. That the Committee resolves to have the directors of QRS remuneration determined by reference to a report commissioned from the Institute of directors for that purpose.
3. That Council resolved to adopt a director rotation policy whereby no more than one QRS director rotates in any one calendar year. It is suggested that one position becomes available by rotation in 2026, one in 2027 and one in 2028 with Guy Gaddums position coming up in 2029, effectively making his current term a 4 year term.

**CARRIED**

The Chief Executive introduced the report, noting that it was an adjourned item from December to allow Councillors time to consider the draft Letter of Expectation.

The Chief Executive highlighted:

- Directors were appointed for their business acumen, and imposing constraints on their duties and powers may limit their ability to effectively manage and deliver financial

performance.

- Caution about including sponsorship expectations, as these are difficult to monitor and assess contractually. It was suggested that expectations around community support and engagement could be refined, with greater emphasis on outcomes such as local employment.
- Whether it was preferable for QRS to distribute dividends to Council or reinvest in their business. The Committee noted that dividends contribute to offsetting rates.
- Setting a percentage target for revenue was not recommended.

Staff noted:

- In relation to revenue targets, the focus should remain on strategic direction and margin growth, with Council retaining oversight through the annual plan process.
- The baseline dividend distribution methodology remains appropriate.

Council noted:

- The quality and high level of skill of the current QRS Board of Directors.
- That without benchmarking director remuneration, Council may be unable to attract or retain the skills required in the future, and noted support for undertaking benchmarking at least once.

At 1:28pm, Cr Harker returned to the meeting.

**16 PUBLIC EXCLUDED ITEMS**

**RESOLUTION TO EXCLUDE THE PUBLIC**

**COMMITTEE RESOLUTION 2026/305**

Moved: Cr Jeremy Harker

Seconded: Cr Trevor Waikawa

That the public be excluded from the following parts of the proceedings of this meeting at 1:29pm .

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
<b>9.1 - Submission on Local Government Reform</b>	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege s7(2)(i) - the withholding of the	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for

	information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	which good reason for withholding would exist under section 6 or section 7
<b>CARRIED</b>		

**COMMITTEE RESOLUTION 2026/306**  
Moved: His Worship the Mayor Craig Little  
Seconded: Cr Michelle Tahuri  
That the Committee move from Public Excluded into Open Session at 2:01pm.

**CARRIED**

**The Meeting closed with a closing karakia by His Worship the Mayor, Craig Little at 2:01pm.**

**The minutes of this meeting were confirmed at the Assurance, Risk & Infrastructure Committee Meeting held on 29 April 2026.**

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**CHAIRPERSON**

**MINUTES OF WAIROA DISTRICT COUNCIL  
ASSURANCE, RISK & INFRASTRUCTURE COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA  
ON TUESDAY, 24 FEBRUARY 2026 AT 1:24 PM**

**PRESENT:** His Worship the Mayor Craig Little, Cr Benita Cairns, Cr Jeremy Harker, Cr Roslyn Thomas, Cr Michelle Tahuri, Cr Trevor Waikawa, Cr Sara Bird, Mr Philip Jones

**IN ATTENDANCE:** **Matthew Lawson** (Tumu Whakarae | Chief Executive), **Gary Borg** (Tumu Whakarae Tuarua | Deputy Chief Executive & Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager - Finance and Corporate Support), **Juanita Savage** (Chief of Operations), **Hinetaakoha Viriaere** (Pouwhakarae Whakamahere me te Waeture | Group Manager Planning & Regulatory), **Kamal Narang** (Pouwhakarae – Hua Pūmau | Group Manager - Assets and Infrastructure), **Sarah Owen** (Strategic Policy and Performance Manager), **Kate Standing** (Executive Principal), **Michael West** (Business Analyst), **Martin Bacon** (Assistant Accountant | Kaiāwhina Kaikaute), **Hinemoa Hubbard** (Kaiurungi Mana Ārahi | Governance Officer)

This meeting was held to consider agenda items 8.1 – Financial Forecast Report as at 31 January 2026 and 8.2 - 2025/26 Half Year Report, which were adjourned from the Assurance, Risk and Infrastructure Committee meeting held on 17<sup>th</sup> of February 2026.

**1 KARAKIA**

A karakia was held before the meeting.

**2 GENERAL ITEMS**

**8.1 - FINANCIAL FORECAST REPORT AS AT 31 JANUARY 2026**

**COMMITTEE RESOLUTION 2026/302**

Moved: Cr Roslyn Thomas

Seconded: Cr Jeremy Harker

The Committee receives the report.

**CARRIED**

The Group Manager of Finance and Corporate Support introduced the report and advised that the statement of cashflows contained a formula error. It was noted that payments to suppliers and employees were overstated by approximately \$18 million, and that the reported negative balance should instead reflect an approximate \$4 million positive balance, correcting the cashflow statement.

The Committee noted:

- Variability remains in the year-end forecast, and a more robust methodology is needed to increase confidence.
- While the anomaly was explained, assurance was sought that similar errors would not recur.
- Concern was raised on page 10 regarding community facilities being over budget, including the cause of the variance, whether it would continue, and how the overrun would be funded. Staff noted that the true costs of the centre management contract were not factored into the last Annual Plan, as the contract was let after its adoption.
- Clarification was sought on page 10 as to whether “community facilities” related solely to the community centre or included other activities. Staff noted it includes the community centre and the Mayor’s Taskforce for Jobs, with the latter fully subsidised. Of the variance, \$154,000 relates to the Mayor’s Taskforce for Jobs and \$50,000 to the community centre.
- Greater emphasis and clearer context were requested in future variance reporting, including triggers for when overruns are reported back to the Committee.
- An overexpenditure on page 10 relating to planning and regulatory was queried and confirmed as relating to the Recovery Office, which is fully externally funded.

## 8.2 - 2025/26 HALF YEAR REPORT

### COMMITTEE RESOLUTION 2026/303

Moved: Cr Trevor Waikawa

Seconded: Cr Michelle Tahuri

The Committee receives the 2025/26 half year report.

**CARRIED**

The Business Analyst introduced the report and noted:

- The Half-Year Report sits within the suite of strategic documents alongside the Long-Term Plan, Annual Plan, and Annual Report, and while the Half-Year report is not legislatively required, it provides useful interim reporting.
- Page 22 of the agenda outlines progress against non-financial measures, with dark grey indicators expected to be reported in colour once the Annual Report is produced. It was further noted that transport measures are shown as “not yet measured” as they are assessed annually.

The committee noted:

- Whether transport measures could be reported six-monthly, with staff advising that the measures are set by DIA and are outside Council control.
- The purpose of the Half-Year report was questioned given it is not legislatively required, Staff advised that, while not required, performance monitoring is required under the Local Government Act and the report is a useful management tool.
- It would be useful to include comparative information on prior year performance, including

which measures were missed and the reasons those measures were missed.

- The need for clearer reporting on stormwater and flood resilience, including performance during storm events.
- Further clarity was requested on what is being delivered under the projects listed in the project update sheet.
- A request for high-level project reporting, such as an overall summary of how many projects are on track versus requiring attention.

The Chief Executived noted that the project updates sheet is the type of progress reporting that should be provided on a monthly basis.

**The Meeting closed with a closing karakia at 2:01pm.**

**The minutes of this meeting were confirmed at the Assurance, Risk & Infrastructure Committee Meeting held on 29 April 2026.**

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**CHAIRPERSON**

## 17 GENERAL ITEMS

### 8.1 PLANNING AND REGULATORY QUARTERLY REPORT

**Author:** Hinetaakoha Viriaere, Pouwhakarae - Whakamahere me te Waeture | Group Manager Planning and Regulatory

**Authoriser:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Appendices:** 1. Planning and Regulatory Report [↓](#)

#### PURPOSE

To provide the Assurance, Risk and Infrastructure Committee with an overview of Planning and Regulatory activities, performance trends, key risks and mitigation actions for the period December 2025 to March 2026.

#### RECOMMENDATION

The Pouwhakarae - Whakamahere me te Waeture | Group Manager Planning and Regulatory RECOMMENDS that Committee receive the report titled 'Planning and Regulatory Report'.

#### BACKGROUND

- 1.1 Planning and Regulatory reporting is provided quarterly in April, June, September and December this year. These reports provide a summary of operational activity, performance data, trend analysis, key risks and proposed mitigation actions or next steps for each area.
- 1.2 The attached quarterly report identifies several key risks for the reporting period, including planning team capacity pressures, ongoing resource management reform, growth and infrastructure constraints, public safety issues relating to roaming dogs, limitations of the existing dog pound facility, and uncertainty regarding future development levy and infrastructure funding reforms. Mitigation actions are underway across each of these areas.
- 1.3 Key matters during the reporting period include:
  - Continued statutory performance across Planning, Building Control, Compliance and Licensing functions.
  - Ongoing progression of spatial planning work, including evidence gathering, engagement planning and monitoring of resource management reform.
  - Continued management of Cyclone Gabrielle and June weather event placarded properties through the Rapid Building Assessment process.
  - Ongoing demand in dog control activity, particularly in relation to roaming dogs and the need to progress a replacement dog pound facility.
  - Continued monitoring of national direction changes and broader resource management reform requirements.

**3. SIGNIFICANCE**

- 3.1 This report is provided for information purposes only. No decisions are sought from the Committee.
- 3.2 The report does not trigger Council's Significance and Engagement Policy as it is operational and informational in nature.

**Further Information**

[Resource management reforms | Ministry for the Environment](#)

**Confirmation of statutory compliance**

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

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. 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.



# PŪRONGO WHAKAMAHERE ME WAETURE PLANNING & REGULATORY REPORT

## PLANNING & REGULATORY QUARTERLY REPORT

**Committee: Assurance, Risk & Infrastructure Committee**

**Reporting Period: December 2025 – March 2026**

**Report Month: April 2026**

### **Purpose of Report**

To provide the Assurance, Risk and Infrastructure Committee with an overview of Planning and Regulatory activities, performance trends, key risks and mitigation actions for the reporting period.

### **Reporting Cycle:**

Planning and Regulatory information this year is reported quarterly in April, June, September, and December. These reports provide a summary of operational activity, planning and regulatory data for the reporting period, including trend analysis, key risks, and proposed mitigation actions or next steps for each area.

## **1. REPORT SUMMARY**

The following key risks have been identified for the reporting period, with mitigation actions underway:

- *Capacity:* The planning team continues to operate below full capacity, limiting resilience to increased demand and more complex applications. Recruitment for a Duty Planner is underway to strengthen capability and reduce pressure on existing staff.
- *Regulatory Change:* Significant national direction changes and ongoing resource management reform are creating immediate and ongoing uncertainty. Continued monitoring of reforms, early policy review, and alignment of current work programmes with future requirements are underway to manage this risk.
- *Growth and Constraints:* There is increasing tension between enabling development and managing infrastructure limitations, natural hazards, servicing capacity, and environmental constraints. Spatial Planning will help provide a more strategic framework to manage these competing pressures.
- *Public Safety:* Roaming and uncontrolled dogs continue to present an ongoing risk to public safety and community wellbeing. Targeted patrols, proactive engagement, and enforcement action against repeat offenders have continued over the reporting period.

- *Infrastructure:* The Wairoa dog pound remains unfit for purpose, limiting Council’s ability to effectively respond to enforcement, impoundment, and animal welfare requirements. Interim arrangements with external facilities are being used while longer-term solutions are progressed. Funding for the new Dog Pound project has been allocated through the Long-Term Plan.
- *Financial:* There is ongoing uncertainty around future growth funding, particularly in relation to proposed changes to development levies and infrastructure funding settings. Council continues to monitor legislative changes and maintain readiness to respond once a replacement funding framework is confirmed.

## 2. WHAKAMAHERE/PLANNING

### 2.1. RESOURCE CONSENTING

#### 2.1.2 KEY ACTIVITY

- Resource consent activity remained steady over the reporting period, with between two and four applications received per month as shown in Table 1 below.
- All resource consents and ancillary applications were processed within statutory timeframes.

**Table 1: Planning Data December 2025 – March 2026**

Resource Consents	December	January	February	March
Consent applications received	3	4	2	3
Ancillary applications received (Sec 223, 224, 221 etc)	2	2	0	0
Ancillary applications granted	1	1	1	1
Decisions notified	0	2	2	2
Consents/ancillaries processed within statutory timeframes	100%	100%	100%	100%
Onsite visits/inspections	4	3	3	4
Pre application meetings	1	1	4	2
RMA breaches recorded	1	0	0	0
Infringements issued	0	0	0	0
Complaints received	1	0	0	0

- *Wairoa Flood Mitigation Resource Consent:*  
Notification report processed inhouse, however decision to grant the consent made on 23 February 2026 by an Independent Commissioner. Represents a significant project requiring ongoing oversight and compliance monitoring.
- *Kāinga Ora Housing Projects:*  
Resource consents processed inhouse involving four subdivisions delivering 12 homes.

- *Minor Residential Units within Wairoa District:*

An application has been received for a resource consent to enable permanent minor residential units across the Wairoa District. This relates to temporary accommodation pods placed following Cyclone Gabrielle. The Severe Weather Emergency Recovery (Temporary Accommodation) Order 2023 allowed for temporary accommodation to be established on a permitted basis to support people displaced by the cyclone. As these provisions were temporary in nature, the current application seeks approval for permanent minor residential units across the district, which will be assessed through the resource consent process in accordance with the relevant statutory and District Plan requirements.

### **2.1.3 KEY RISKS**

- Capacity Risk: Limited resilience to spikes or complexity. The team is operating with one staff member short, creating some capacity risk should demand increase or applications become more complex.
- Compliance: Low issues recorded, but ongoing monitoring required.
- Complexity: Increasing project complexity may place pressure on resources.

### **2.1.4 MITIGATION/NEXT STEPS**

- Continue recruitment for the Duty Planner role.
- Maintain monitoring of major projects and consent compliance.
- Continue managing workloads through prioritisation and early intervention.

## **2.2 RESOURCE MANAGEMENT REFORM**

### **2.2.1 KEY ACTIVITY**

- The Government is progressing replacement of the Resource Management Act 1991 (RMA) through two new pieces of legislation: the Planning Bill and the Natural Environment Bill. Councils will be required to prepare a Regional Spatial Plan and a Regional Combined Plan, incorporating Land Use Plan chapters and Natural Environment Plan chapters. Land Use Plan chapters for each Territorial Authority will be required to give effect to national direction (National Policy Statements and National Environmental Standards) and the Regional Spatial Plan.
- The Planning Bill and Natural Environment Bill were introduced in December 2025, with submissions closing in February 2026. They are currently progressing through the Select Committee stage, with enactment anticipated within 2026.
- New national direction instruments came into force on 15 January 2026.
- Ongoing review of the impacts of resource management reform on spatial planning, hazards, infrastructure, housing, and environmental management.

### **2.2.2 KEY RISKS**

- Increased complexity and resourcing pressure for planning and policy teams.
- Greater reliance on accurate hazard, infrastructure, and environmental information.
- Reduced local flexibility due to more standardised regional planning frameworks.

- Ongoing uncertainty affecting investment, planning, and policy development.

### **2.2.3 MITIGATION/NEXT STEPS**

- Continue monitoring reform progress and national direction changes.
- Align current planning work with anticipated future frameworks.
- Prioritise hazard, infrastructure, and environmental evidence gathering.
- Proceed with early engagement with partners.

## **2.3 SPATIAL PLANNING**

Spatial Planning for Wairoa requires a focus on establishing a long-term strategic framework to guide growth, infrastructure investment and land use across the district and is a critical tool in managing growth, hazard risk, infrastructure investment and future regulatory requirements.

### **2.3.2 KEY ACTIVITY**

- Consolidation of the evidence base and identification of information gaps.
- Early engagement with Te Tiriti o Waitangi partners, including Post Settlement Governance Entities, kāhui, iwi and hapū, to help guide the engagement approach for the development of spatial planning for Wairoa.
- Coordination with infrastructure, transport and economic development work programmes.
- Review of demographic, housing, hazard and infrastructure information.
- Monitoring proposed resource management reform requirements relating to Regional Spatial Plans and Spatial Planning Committees.

### **2.3.3 KEY RISKS**

- Reliance on incomplete or outdated hazard, infrastructure and environmental information.
- Risk that future growth areas are identified without sufficient infrastructure capacity.
- Potential misalignment between spatial planning, infrastructure investment and community Priorities.
- Delays or gaps in engagement with Te Tiriti o Waitangi partners, including Post Settlement Governance Entities, kāhui, iwi and hapū, as well as marae and the wider community.
- Risk that Wairoa priorities are overlooked within a wider Hawke's Bay regional framework.
- Need to adapt as resource management reform and national direction continue to evolve.

### **2.3.4 MITIGATION/NEXT STEPS**

- Continue consolidation of the evidence base and identify priority information gaps requiring further investigation or commissioning.
- Progress early engagement with Te Tiriti o Waitangi partners, including Post Settlement Governance Entities, kāhui, iwi and hapū, as well as marae and the wider community, to help inform the scope, priorities and approach for spatial planning for Wairoa.
- Ensure close alignment between spatial planning, infrastructure planning, transport, economic development and hazard management work programmes.
- Continue reviewing available hazard, infrastructure, demographic and environmental information and identify where updated or additional data is required.
- Advocate for Wairoa priorities through Hawke's Bay regional discussions and monitor potential

implications of future Regional Spatial Planning arrangements.

- Continue monitoring resource management reform and national direction changes to ensure spatial planning for Wairoa remains adaptable and aligned with future legislative requirements.

## **2.4 NATIONAL DIRECTION**

### **2.4.1 KEY ACTIVITY**

- National direction amendments, including changes to National Policy Statements and National Environmental Standards, came into force on 15 January 2026. These include changes relating to natural hazards, detached minor residential units, highly productive land, infrastructure, renewable electricity generation, freshwater, coastal environments and indigenous biodiversity.
- National direction amendments require Council to:
  - Review District Plan provisions and consent processes for consistency with new national direction.
  - Update internal templates, checklists and planner guidance to reflect the new requirements.
  - Identify any existing rules or practices that may conflict with national direction.
  - Implement the new National Policy Statement for Natural Hazards into consent assessments, including a stronger risk-based approach for flooding, erosion, landslip and coastal hazards.
  - Apply the new National Environmental Standards for Detached Minor Residential Units.
  - Update consent assessments to reflect stronger national direction for infrastructure and renewable electricity generation.

### **2.4.2 KEY RISKS**

- Increased pressure on staff capacity and capability as multiple national direction changes are implemented at the same time.
- Risk that future growth areas or development proposals may conflict with natural hazard, highly productive land or environmental protection requirements.
- Risk that further national direction changes will continue to evolve, requiring ongoing updates to Council processes and planning documents.

### **2.3.4 MITIGATION/NEXT STEPS**

- Continue monitoring Ministry guidance, legal interpretation and any further national direction changes.
- Continue reviewing District Plan provisions, consent processes, templates and guidance material to ensure consistency with national direction.
- Continue identifying areas where future plan changes, policy work or updated technical information may be required.

## **2.5 DEVELOPMENT LEVIES**

Uncertainty remains around future growth funding mechanisms while Central Government progresses reforms to replace development contributions with a development levies system. Development contributions are currently the primary mechanism used by Councils to fund growth-related infrastructure.

### 2.5.1 KEY ACTIVITY

- At its Ordinary Council meeting on 27 May 2025, Council resolved to defer further work on the proposed Development Contributions Policy and to report back in April 2026, pending further detail from Central Government.
- Central Government is progressing reforms to replace development contributions with a development levies system as part of its Going for Housing Growth programme. The reforms remain in the policy and legislative development phase. An exposure draft Bill was released in late 2025, with consultation closing in February 2026. The Government is currently considering submissions and is expected to introduce further legislation in mid-2026.
- Legislation is expected to be introduced in mid-2026, with a phased transition anticipated. Implementation may begin from 2027, with councils likely able to begin charging development levies from approximately 2028.

### 2.5.2 KEY RISKS

- Uncertainty around how future growth-related infrastructure will be funded.
- Risk that infrastructure costs are not fully recovered from development.
- Need for future policy, systems, and capability changes.
- Ongoing difficulty planning with confidence while legislation remains unresolved.

### 5.3 MITIGATION/NEXT STEPS

- Continue monitoring legislative progress.
- Maintain readiness to develop a new funding framework when required.
- Continue assessing the implications for infrastructure affordability and rates pressure.

## 3. TŪTOHU WAIHANGA – BUILDING CONTROL

### 3.2.1 KEY ACTIVITY

- Building Control performance remained strong over the reporting period, with all building consents processed within statutory timeframes and only minor variation in CCC performance during February as shown in Table 2 below. Consent volumes remained steady, while inspection numbers reduced following completion of recent large subdivision-related activity in Wairoa Township.
- Preparation for IANZ onsite assessment, to be undertaken from 7–10 April 2026.
- Reduced inspection volumes reflect return to baseline activity.
- Low levels of complaints and enforcement activity.

**Table 2: Building Control Data - December 2025 – March 2026**

<b>Building Consents</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>
Consents received	6	8	6	3
Consents granted	6	8	6	6
Residential consents issued	5	5	5	6
Total value of new building consent/work (received)	\$1,750,000	\$3,714,500	\$1,305,000	\$805,000

Proportion of building consents processed within statutory timeframes	100%	100%	100%	100%
Proportion of CCC's issued within statutory timeframes	100%	100%	93.75%	100%
Building consent exemptions issued	0	5	2	0
Inspections undertaken	55	29	33	19
Notices to Fix issued	0	0	3	0
Complaints	0	1	0	0
Certificate of Acceptance received	0	0	0	0
Certificate of Acceptance granted	0	0	1	0
Swimming Pool inspections	9	5	8	5
Building Warrant of Fitness Received	10	4	0	8
Certificate of Public Use application received	1	1	0	0
Certificate of Public Use application granted	1	1	0	0
PIMs Only Received	2	1	0	0
Granny Flat PIMs	0	1	0	0

### 3.2.2 KEY RISKS

- Capacity and demand risk if consent volumes or complexity increase.
- Need to maintain BCA accreditation and respond to audit findings.
- Revenue variability associated with fluctuating consent values and volumes.
- Risk of reduced inspection coverage if workloads increase.
- Uncertainty regarding future building consent reform, including potential changes to BCA functions, accreditation requirements, consenting thresholds, inspection responsibilities and the role of councils.

### 3.2.3 MITIGATION/NEXT STEPS

- Address any matters arising from the IANZ assessment.
- Continue monitoring inspection coverage and CCC performance.
- Maintain proactive enforcement and compliance activity.
- Monitor staffing capacity and demand trends.
- Continue monitoring proposed building sector reform, including any changes to BCA accreditation, consent exemptions, detached minor residential unit requirements and future council responsibilities.

## 3.3 LIM (LAND INFORMATION MEMORANDUM)

### 3.2.1 KEY ACTIVITY

LIM application volumes have decreased since December as shown in Table 3 below, with all LIMs

issued within statutory timeframes.

**Table 3: Property Data – December 2025 – March 2026**

Property Information	December	January	February	March
LIM's received	7	1	3	3
Proportion of LIM's issued within statutory timeframes	100%	100%	100%	100%

### 3.3.2 KEY RISKS

- Reliance on accurate property, hazard, and infrastructure information.
- Potential reputational risk if underlying information is incomplete or outdated.

### 3.3.3 MITIGATION/NEXT STEPS

- Continue maintaining accurate property and hazard records.
- Continue monitoring application volumes and turnaround times.

## 3.4 RAPID BUILDING ASSESSMENTS (RBAS)

### 3.4.1 KEY ACTIVITY

- Placard numbers (shown in Tables 4 and 5 below) for Cyclone Gabrielle properties remain largely static, particularly for yellow placarded residential properties, highlighting the ongoing challenge of recovery, remediation, and owner-led action.
- Yellow placards relating to the June weather event (shown in Table 6 below) continue to reduce gradually, reflecting some progress in remediation activity.

**Table 4: RBAs (Cyclone Gabrielle) Commercial – December 2025 - March 2026**

Rapid Building Assessments Tally	December	January	February	March
Red – entry prohibited	0	0	0	0
Yellow – restricted access	27	27	27	27
White – can be used	19	19	19	19

**Table 5: RBAs (Cyclone Gabrielle) Residential - December 2025 - March 2026**

Rapid Building Assessments Tally	December	January	February	March
Red – entry prohibited	3	3	3	3
Yellow – restricted access	60	60	60	60
White – can be used	91	91	90	88

**Table 6: RBAs (June Rain Event) Residential - December 2025 – March 2026**

Rapid Building Assessments Tally	December	January	February	March
Red – entry prohibited	0	0	0	0
Yellow – restricted access	67	62	61	54

### 3.4. KEY RISKS

- Slow progress in remediation may create reputational, equity and community recovery concerns.
- Ongoing exposure to future severe weather events for partially remediated or unrepaired properties.
- Ongoing natural hazard risks, including landslips, erosion and flooding. Capacity constraints may limit the ability to undertake regular placard reviews, site visits and white placard removals.
- Risk that property owners misunderstand the purpose of placards or expect Council to undertake remediation work that remains the responsibility of the owner.

### 3.5 MITIGATION/NEXT STEPS

- Continue use of the Building Act designation and RBAs.
- Continue targeted geotechnical input where required.
- Continue communication with affected owners.
- Prioritise white placard removals and high-risk sites as capacity allows.
- Continue public messaging encouraging owners to seek professional advice, undertake remediation and engage with Council.

## 4. TŪTOHU ME TE WHAKAAETANGA – COMPLIANCE & LICENSING

### 4.1. DOG CONTROL

#### 4.1.1 KEY ACTIVITY

- Dog control activity remained high over the reporting period as shown in Table 7 below, with roaming dogs continuing to drive demand.
- Increased impound and rehoming activity in March reflects targeted enforcement action.

**Table 7: Dog Control - December 2025 – March 2026**

	December	January	February	March
Call outs received	31	46	48	36
Impounded	5	6	4	15
Infringements issued	10	7	4	2
Pending court cases	1	1	1	1
Dogs destroyed	0	2	1	2
Dogs rehomed	0	1	1	4
Dogs returned to owner	5	3	2	9

#### 4.1.2 KEY RISKS

- Continued high demand and enforcement pressure due to roaming and uncontrolled dogs.
- Risk of repeat non-compliance from known owners.
- Current dog pound facility remains unfit for purpose until the replacement facility is delivered.
- Dependence on timely completion of new Dog Pound facility to support effective enforcement and animal welfare outcomes.

#### 4.1.3 MITIGATION/NEXT STEPS

- Continue targeted patrols and proactive enforcement.
- Progress the new dog pound project. Funding for the new Dog Pound has been allocated through the Long-Term Plan.
- Continue education and engagement with known non-compliant owners.
- Use external facilities where necessary to maintain animal welfare standards.

#### 4.2. STOCK CONTROL

##### 4.2.1 KEY ACTIVITY

Stock callouts remained low over the reporting period as shown in Table 8 below, with most issues resolved through engagement with owners and no significant incidents recorded.

**Table 8: Stock Control – December 2025 – March 2026**

	December	January	February	March
Call outs received (farm animals)	10	9	3	6
Impounded farm animals	0	0	0	1
Warning issued on stray farm animals	2	1	0	1
Invoice issued	0	0	0	0
Pending court cases	0	0	0	0
Animals destroyed	0	0	0	0

##### 4.2.2 KEY RISKS

- Road safety risk from stray stock remains, although currently well managed.
- Continued reliance on owner compliance and monitoring.

##### 4.2.3 MITIGATION/NEXT STEPS

- Continue proactive engagement with stock owners.
- Maintain monitoring and response capability for stray stock callouts.

#### 4.3 FREEDOM CAMPING

##### 4.3.1 KEY ACTIVITY

- Freedom camping activity increased over the holiday period as shown in Table 9 below, with proactive patrols undertaken at key locations.
- No infringements were issued, with compliance managed through education and warnings.

**Table 9: Freedom Camping – December 2025 – March 2026**

	December	January	February	March
Patrols undertaken	33	53	18	21
Warnings issued	0	0	0	0
Infringements issued	0	0	0	0
Pending court cases	0	0	0	0

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**4.3.2 KEY RISKS**

- Potential environmental and amenity impacts if activity increases.
- Ongoing need for monitoring and seasonal resourcing.

**4.3.2 MITIGATION/NEXT STEPS**

- Continue proactive patrols during peak periods.
- Maintain education-based compliance approach.
- Monitor seasonal demand trends and high-use areas.

**4.4 ENVIRONMENTAL HEALTH****4.4.1 ALCOHOL LICENSING****4.4.1 KEY ACTIVITY**

Alcohol licensing activity remained steady as shown in Table 10 below, with all applications processed within statutory timeframes.

**Table 10: Alcohol Licensing – December 2025 – March 2026**

	December	January	February	March
Manager certificate applications received	1	5	1	3
Managers certificates issued	2	3	4	2
On-Licence Applications Received	0	0	0	0
On-Licences Issued	0	0	0	0
Off-Licence Applications Received	0	0	0	0
Off-Licences Issued	0	0	0	0
Club Licence Applications Received	0	0	0	0
Club Licences Issued	0	0	0	0
Licence Renewals Issued (On / Off / Club)	0	0	0	0
Special licence applications	1	2	2	1
Special licences issued	1	2	1	1
Proportion of Licences issued within statutory timeframes	100%	100%	100%	100%

**4.4.2 KEY RISKS**

- Ongoing requirement to maintain regulatory oversight and statutory performance.
- Potential increase in workload if application volumes rise.

**4.4.3 MITIGATION/NEXT STEPS**

- Continue maintaining statutory performance.
- Continue monitoring licence activity and renewal trends.

## 4.5 HEALTH LICENSING

### 4.5.1 KEY ACTIVITY

- Health licensing activity remained steady as shown in Table 11 below, with one new food business registered and multiple verifications undertaken.
- Three businesses received unacceptable outcomes, with corrective actions issued and follow-up completed.

**Table 11: Health Licensing - December 2025 – March 2026**

	December	January	February	March
Health licences Issued	1	1	0	0
Food Control Registration	0	1	0	0
Food Control Plan	4	4	5	8
Food Premises Inspections	2	4	5	6
Proportion issued within statutory timeframes	100%	100%	100%	100%
Warnings Issued	1	0	0	2
Infringements issued	0	0	0	0

### 4.5.1 KEY RISKS

- Public health risk from non-compliant food businesses.
- Need for continued monitoring, enforcement, and follow-up.

### 4.5.2 MITIGATION/NEXT STEPS

- Continue food premises inspections and verifications.
- Follow up on corrective actions and non-compliant businesses.
- Maintain proactive enforcement where required.

## 4.6 NOISE

### 4.6.1 KEY ACTIVITY

- Noise complaints increased over the holiday period as shown in Table 12 below before returning to more typical levels.
- Most issues were resolved through warnings or direct engagement.

**Table 12: Noise Data December 2025 – March 2026**

	December	January	February	March
Call outs received	18	14	11	14
Premises Visited	7	8	9	11
Excessive Noise Direction Issued/Items Seized	1	0	0	0
Infringements issued	0	0	0	0

#### **4.6.1 KEY RISKS**

- Amenity and community wellbeing risk, particularly during peak periods.
- Ongoing need for responsive enforcement and education.

#### **4.6.2 MITIGATION/NEXT STEPS**

- Continue responsive callout and enforcement activity.
- Maintain proactive engagement and education during peak periods.

### **5. PLANNING & REGULATORY SUMMARY**

Planning and Regulatory functions are performing well operationally over the December 2025 to March 2026 reporting period; however, the environment is becoming increasingly complex and risk-driven. Maintaining capability, addressing infrastructure constraints, and proactively responding to legislative and regulatory change will be critical to sustaining performance and managing risk to Council and the community.

## 8.2 CUSTOMER SERVICES REQUEST (CSR) UPDATE

**Author:** Kamal Narang, Group Manager - Assets & Infrastructure

**Authoriser:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Appendices:** Nil

### PURPOSE

- 1.1 This report updates the Council on general and key matters of interest and performance in the context of the Customer Services Request (CSR)

### RECOMMENDATION

The Group Manager - Assets & Infrastructure RECOMMENDS that Committee receives the report as information only.

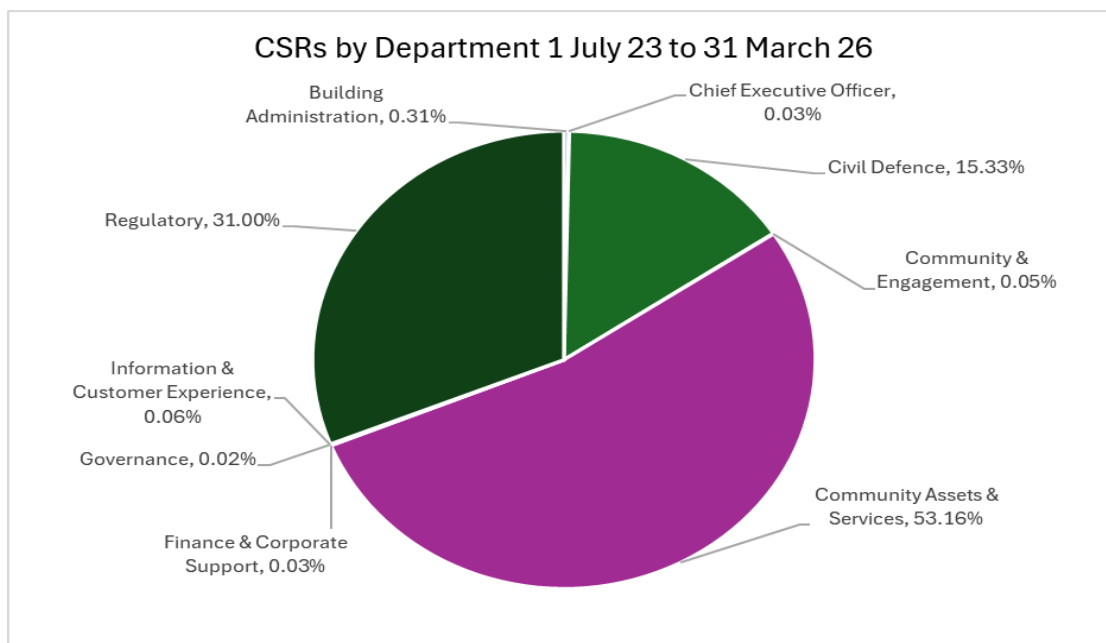
### BACKGROUND

- 1.2 The Customer Service Request (CSR) is Wairoa District Council's is a mechanism for members of the public to report problems or issues within the district that fall within Council's area of responsibility. Calls from Palmerston North City Council are entered via WDC CSR. Other mechanisms have been through emails and telephone calls to WDC staff.
- 1.3 The system enables residents and ratepayers to notify Council of faults, defects, or concerns across a broad range of service areas, including roading, water supply, drainage, parks and other community infrastructure. Council commits to investigating each request based on priority and within a set period of time and responding during business hours.
- 1.4 The CSR is accessible online through Council's website at [www.wairoadc.govt.nz](http://www.wairoadc.govt.nz), under the Contact Us section (CSR | Wairoa District Council) and is presented as "Customer Service Request He Tono Ratonga Kiritaki." The form is hosted directly on the website, with a fallback link provided in the event the embedded form does not load. Requests can also be lodged by contacting Council directly by phone on 06 838 7309, by email at [customerservices@wairoadc.govt.nz](mailto:customerservices@wairoadc.govt.nz), or in person at Council's offices at Coronation Square, Queen Street, Wairoa. An after-hours service operates 24 hours a day, seven days a week for urgent matters.
- 1.5 The CSR system has been operational since 2014, providing the community with an accessible channel for service requests over that period. However, analysis of these records has shown only data from 2023 to be useful.
- 1.6 There is no single national mandatory timeline for resolving CSRs in New Zealand local government. What exists instead is a framework of mandatory performance reporting obligations that Councils set and measure themselves. Under the Non-Financial Performance Measures Rules 2013, require councils to use a standard set of performance measures for five groups of activities: stormwater drainage, sewerage and disposal of sewage, flood protection and control works, water supply, and the provision of footpaths and roads.

Department of Internal Affairs For these activities, councils must report on response and resolution times, but the Rules do not prescribe what those timeframes must be.

**2. PROGRESS**

- 2.1 From 1 July 2023 to 31 March 2026. 84% of the 6490 CSRs received were assigned to the Assets and Infrastructure group (53%) and the Regulatory Services group (31%). This is to be expected given many requests are for issues such as wandering animals, non-operational streetlights, noise complaints and damage to parks and reserves. In a period of 1186 days, an average of 5.5 Customer Service Requests received each day.
- 2.2 The highest-demand areas for service requests include Animal Control, 3 Waters, and Rooding services.
- 2.3 The graph and table below show the breakdown of Customer Service Requests received during this period.

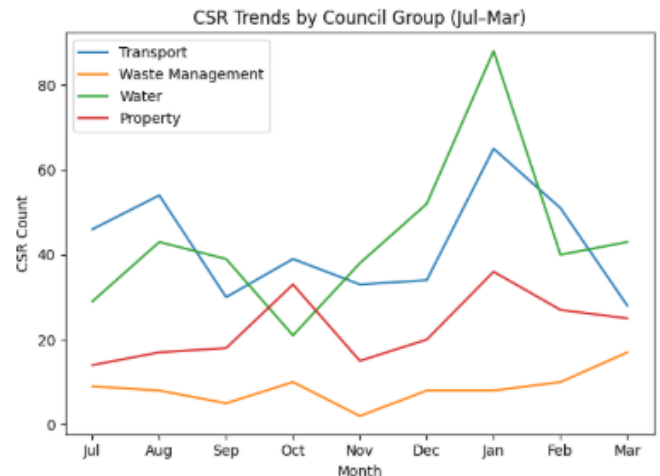
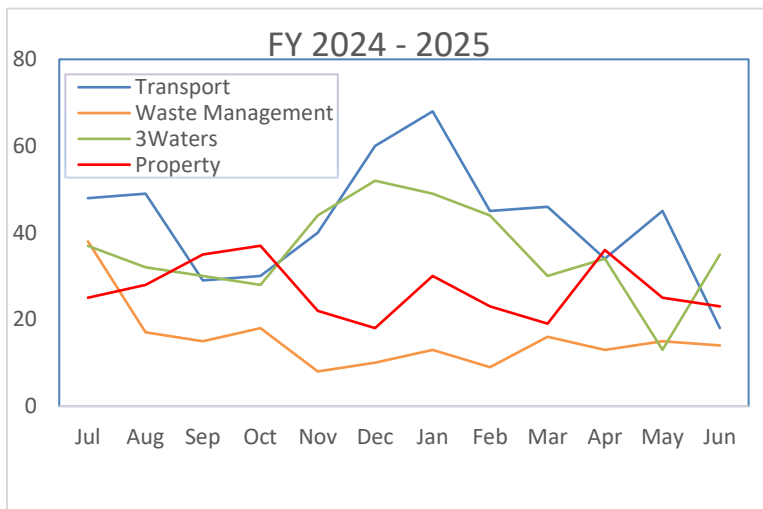


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Group Total
Community Assets & Services	266	284	220	240	253	325	466	369	304	214	219	290	3450
Regulatory	186	150	158	155	139	187	285	195	166	136	125	131	2012
Civil Defence	233	97	43	60	79	44	42	54	41	75	62	165	995
Building Administration			19	1									20
Information & Customer Experience			1			1			2				4
Community & Engagement	1	1									1		3
Chief Executive Officer							1			1			3
Finance & Corporate Support			1		1								2
Governance									1				1

Monthly CSR Total	686	532	442	456	472	557	794	618	514	426	407	586	6490
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2.4 Trend to date has been;

- Spikes in activity often align with seasonal weather events—such as heavy rainfall contributing to stormwater or road-slip requests. Holiday periods also contribute to an increase in customer service requests been raised.
- FY 24-2025, Assets and Infrastructure received approximately 1447 requests and resolved 1407 requests. The highest-demand areas for service requests include Animal Control, 3 Waters, and Roding services.
- For the Assets and Infrastructure between 2024 and 2026, the highest number of CSR’s have been related to Transport normally regarding NZTA works, footpaths and vegetation maintenance followed by 3 Waters relating to stormwater and wastewater connections.



Year: July 2024 - June 2025													
Council Group	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Transport	48	49	29	30	40	60	68	45	46	34	45	18	512
Waste Management	38	17	15	18	8	10	13	9	16	13	15	14	186
3Waters	37	32	30	28	44	52	49	44	30	34	13	35	428
Property	25	28	35	37	22	18	30	23	19	36	25	23	321
Monthly Total:	148	126	109	113	114	140	160	121	111	117	98	90	1447

Year July 2025 – March 2026

Council Group	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
Transport	46	54	30	39	33	34	65	51	28	380
Waste Management	9	8	5	10	2	8	8	10	17	77
3 Waters	29	43	39	21	38	52	88	40	43	393
Property	14	17	18	33	15	20	36	27	25	205
Monthly total	98	122	92	103	88	114	197	128	113	1055

2.5. Actioning CSRs; Customer Service Requests (CSRs) are being actioned within the required KPI timeframes. However, during significant weather events, multiple CSRs are often raised for the same incident, which impacts the ability to close them out promptly. With a small

team, the priority is on initial response and making sites safe, while formal closure of CSRs may be delayed by couple of weeks.

**3. CURRENT OPEN CSRS**

- There are currently 115 CSRs (as at 16 April 2026) reporting as open. Of these 115 open CSRs, 106 have been assigned to the Assets and Infrastructure department with the remainder assigned to the Regulatory and Planning department.
- Since January 2026 there has been a focus on understanding the types of calls that make up a CSR, the process involved in addressing these and what old or duplicate CSRs existed in the Magiq system.
- This exercise has resulted in open CSRs falling from a high of around 400 open CSRs in January 2026 to the 115 total currently.

**4. NEXT STEPS**

- Council teams are currently investigating those processes which are currently in place that result in unnecessary CSRs and therefore unnecessary administrative work (for example the current recycling bin request process, confirming to the community what is NZTA managed roads, simpler ways of educating the community on stormwater and waste water responsibilities).
- Clarifying processes and system will reduce the need for CSRs and allow the Customer Services Team to provide more immediate assistance to customers.
- Frequent staff turnover has resulted in ongoing challenges in maintaining clarity around area responsibilities. This has led to repeated guidance being required on task ownership. There is a need to strengthen training at the first point of contact to ensure staff are equipped to accurately allocate and manage requests from the outset.

**5. RISK MANAGEMENT**

In accordance with the Council’s Risk Management Policy the inherent risks associated with this matter are low (managed by routine procedure).

<b>Human</b>	<b>Financial</b>	<b>Regulatory</b>
Low	Low	Low
<b>Operations</b>	<b>Employees</b>	<b>Image &amp; Reputation</b>
Low	Low	Low

**Confirmation of statutory compliance**

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

- a) containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b) 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.



### 8.3 COUNCIL DECISION MAKING

**Author:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Authoriser:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Appendices:**

1. [LGA Sections](#) ↓
2. [Decision Report Template](#) ↓

#### 1. PURPOSE

- 1.1 This report provides information for the Committee on the statutory requirements and considerations for a council decision-making process. No decisions are required by Committee at this stage.

#### RECOMMENDATION

The Tumu Whakarae | Chief Executive RECOMMENDS that Committee receive the report.

#### 2. BACKGROUND

- 2.1 Under the Local Government Act 2002 (the Act), there are various matters that are required to be considered and had regard to when Council makes a decision. These requirements are set out in sections 77-83 the Act. Copies of these sections are attached to this paper for your information.
- 2.2 Pursuant to section 79 of the Act, Council has a discretion about how to achieve compliance with the requirements of sections 77 and 78 which set out the majority of the matters to be considered. In exercising that discretion Council is required to have regard to the significance of all relevant matters, the principles laid out in section 14 of the Act, Council's resources, the extent to which the nature of the decision and the circumstances in which the decision is being made allow Council the scope and opportunity to consider a range of options or the views or preferences of other people.

#### 3. DISCUSSION

- 3.1 The provisions of the Act effectively serve as a series of reminders to Council of the types of things that might need to be considered when making any decision of Council.
- 3.2 However, the provisions also allow the decision-making process to be "right sized" to match the nature of the decision at hand, while still meeting all of the requirements in principles of the Act.
- 3.3 The report writing templates that we have in the *Infocouncil* database system (copy attached) are created in such a way that the report writer's attention is drawn to a consideration of the requirements of the Act. The art in preparing reports for submission to Council is about giving a reasoned consideration to which provisions apply, and which don't.
- 3.4 There is also an important distinction to be drawn between reports that come to Council for information purposes only and/or on a topic that does not require a decision of Council. Into this category I would put the "progress reporting" reports where information about a project, whether it is progressing on time, whether it is progressing

in accordance with budget or whether there are any issues arising (such as unforeseen ground conditions on a construction contract).

- 3.5 These types of progress reporting or information only reports do not involve a decision of Council and therefore do not require a consideration of all the things specified in s77-83 of the Act.
- 3.6 If the progress reporting identifies an issue arising, for example budgets or timelines being exceeded, adverse conditions and/or increased risk such that a new or amended decision of Council is required, then a decision report and recommendation should be prepared which would need to comply with the decision-making requirements of the Act.

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Section 76AA: inserted, on 8 August 2014, by section 20 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 76AA(5A): repealed, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 76AA(7) heading: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 76AA(7): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 76AA(8): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

### *Decision-making*

#### **76 Decision-making**

- (1) Every decision made by a local authority must be made in accordance with such of the provisions of sections 77, 78, 80, 81, and 82 as are applicable.
- (2) Subsection (1) is subject, in relation to compliance with sections 77 and 78, to the judgments made by the local authority under section 79.
- (3) A local authority—
  - (a) must ensure that, subject to subsection (2), its decision-making processes promote compliance with subsection (1); and
  - (b) in the case of a significant decision, must ensure, before the decision is made, that subsection (1) has been appropriately observed.
- (4) For the avoidance of doubt, it is declared that, subject to subsection (2), subsection (1) applies to every decision made by or on behalf of a local authority, including a decision not to take any action.
- (5) Where a local authority is authorised or required to make a decision in the exercise of any power, authority, or jurisdiction given to it by this Act or any other enactment or by any bylaws, the provisions of subsections (1) to (4) and the provisions applied by those subsections, unless inconsistent with specific requirements of the Act, enactment, or bylaws under which the decision is to be made, apply in relation to the making of the decision.
- (6) This section and the sections applied by this section do not limit any duty or obligation imposed on a local authority by any other enactment.

#### **77 Requirements in relation to decisions**

- (1) A local authority must, in the course of the decision-making process,—
  - (a) seek to identify all reasonably practicable options for the achievement of the objective of a decision; and
  - (b) assess the options in terms of their advantages and disadvantages; and
  - (c) if any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the

relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

- (2) This section is subject to section 79.

Section 77(1)(b): replaced, on 8 August 2014, by section 21 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

### **78 Community views in relation to decisions**

- (1) A local authority must, in the course of its decision-making process in relation to a matter, give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter.

- (2) *[Repealed]*

- (3) A local authority is not required by this section alone to undertake any consultation process or procedure.

- (4) This section is subject to section 79.

Section 78(2): repealed, on 27 November 2010, by section 9 of the Local Government Act 2002 Amendment Act 2010 (2010 No 124).

### **79 Compliance with procedures in relation to decisions**

- (1) It is the responsibility of a local authority to make, in its discretion, judgments—

- (a) about how to achieve compliance with sections 77 and 78 that is largely in proportion to the significance of the matters affected by the decision as determined in accordance with the policy under section 76AA; and

- (b) about, in particular,—

- (i) the extent to which different options are to be identified and assessed; and
- (ii) the degree to which benefits and costs are to be quantified; and
- (iii) the extent and detail of the information to be considered; and
- (iv) the extent and nature of any written record to be kept of the manner in which it has complied with those sections.

- (2) In making judgments under subsection (1), a local authority must have regard to the significance of all relevant matters and, in addition, to—

- (a) the principles set out in section 14; and

- (b) the extent of the local authority's resources; and

- (c) the extent to which the nature of a decision, or the circumstances in which a decision is taken, allow the local authority scope and opportunity to consider a range of options or the views and preferences of other persons.

- (3) The nature and circumstances of a decision referred to in subsection (2)(c) include the extent to which the requirements for such decision-making are

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prescribed in or under any other enactment (for example, the Resource Management Act 1991).

- (4) Subsection (3) is for the avoidance of doubt.

*Water services*

- (5) In subsection (1)(a), the reference to section 77 must be read as a reference to section 30 of the Local Government (Water Services) Act 2025 if the identification and assessment of options relates to a change proposal under section 27 of that Act.

Section 79(1)(a): amended, on 8 August 2014, by section 22 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

Section 79(3): added, on 7 July 2004, by section 9 of the Local Government Act 2002 Amendment Act 2004 (2004 No 63).

Section 79(3): amended, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 79(4): added, on 7 July 2004, by section 9 of the Local Government Act 2002 Amendment Act 2004 (2004 No 63).

Section 79(5) heading: inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

Section 79(5): inserted, on 27 August 2025, by section 172 of the Local Government (Water Services) (Repeals and Amendments) Act 2025 (2025 No 43).

## 80 Identification of inconsistent decisions

- (1) If a decision of a local authority is significantly inconsistent with, or is anticipated to have consequences that will be significantly inconsistent with, any policy adopted by the local authority or any plan required by this Act or any other enactment, the local authority must, when making the decision, clearly identify—
- (a) the inconsistency; and
  - (b) the reasons for the inconsistency; and
  - (c) any intention of the local authority to amend the policy or plan to accommodate the decision.
- (2) Subsection (1) does not derogate from any other provision of this Act or of any other enactment.

## 81 Contributions to decision-making processes by Māori

- (1) A local authority must—
- (a) establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority; and
  - (b) consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of the local authority; and
  - (c) provide relevant information to Māori for the purposes of paragraphs (a) and (b).

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- (2) A local authority, in exercising its responsibility to make judgments about the manner in which subsection (1) is to be complied with, must have regard to—
- (a) the role of the local authority, as set out in section 11; and
  - (b) such other matters as the local authority considers on reasonable grounds to be relevant to those judgments.

### *Consultation*

#### **82 Principles of consultation**

- (1) Consultation that a local authority undertakes in relation to any decision or other matter must be undertaken, subject to subsections (3) to (5), in accordance with the following principles:
- (a) that persons who will or may be affected by, or have an interest in, the decision or matter should be provided by the local authority with reasonable access to relevant information in a manner and format that is appropriate to the preferences and needs of those persons:
  - (b) that persons who will or may be affected by, or have an interest in, the decision or matter should be encouraged by the local authority to present their views to the local authority:
  - (c) that persons who are invited or encouraged to present their views to the local authority should be given clear information by the local authority concerning the purpose of the consultation and the scope of the decisions to be taken following the consideration of views presented:
  - (d) that persons who wish to have their views on the decision or matter considered by the local authority should be provided by the local authority with a reasonable opportunity to present those views to the local authority in a manner and format that is appropriate to the preferences and needs of those persons:
  - (e) that the views presented to the local authority should be received by the local authority with an open mind and should be given by the local authority, in making a decision, due consideration:
  - (f) that persons who present views to the local authority should have access to a clear record or description of relevant decisions made by the local authority and explanatory material relating to the decisions, which may include, for example, reports relating to the matter that were considered before the decisions were made.
- (2) A local authority must ensure that it has in place processes for consulting with Māori in accordance with subsection (1).
- (3) The principles set out in subsection (1) are, subject to subsections (4) and (5), to be observed by a local authority in such manner as the local authority considers, in its discretion, to be appropriate in any particular instance.

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- (4) A local authority must, in exercising its discretion under subsection (3), have regard to—
- (a) the requirements of section 78; and
  - (b) the extent to which the current views and preferences of persons who will or may be affected by, or have an interest in, the decision or matter are known to the local authority; and
  - (c) the nature and significance of the decision or matter, including its likely impact from the perspective of the persons who will or may be affected by, or have an interest in, the decision or matter; and
  - (d) the provisions of Part 1 of the Local Government Official Information and Meetings Act 1987 (which Part, among other things, sets out the circumstances in which there is good reason for withholding local authority information); and
  - (e) the costs and benefits of any consultation process or procedure.
- (5) Where a local authority is authorised or required by this Act or any other enactment to undertake consultation in relation to any decision or matter and the procedure in respect of that consultation is prescribed by this Act or any other enactment, such of the provisions of the principles set out in subsection (1) as are inconsistent with specific requirements of the procedure so prescribed are not to be observed by the local authority in respect of that consultation.

Section 82(1)(f): replaced, on 8 August 2014, by section 23 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

#### **82A Information requirements for consultation required under this Act**

- (1) This section applies if this Act requires a local authority to consult in accordance with, or using a process or a manner that gives effect to, the requirements of section 82.
- (2) The local authority must, for the purposes of section 82(1)(a) and (c), make the following publicly available:
  - (a) the proposal and the reasons for the proposal; and
  - (b) an analysis of the reasonably practicable options, including the proposal, identified under section 77(1); and
  - (c) if a plan or policy or similar document is proposed to be adopted, a draft of the proposed plan, policy, or other document; and
  - (d) if a plan or policy or similar document is proposed to be amended, details of the proposed changes to the plan, policy, or other document.
- (3) In the case of consultation on an annual plan under section 95(2), instead of complying with subsection (2), the local authority must prepare and adopt a consultation document that complies with section 95A.
- (4) Nothing in this section applies where the special consultative procedure under section 83 is required to be used.

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- (5) Nothing in this section limits the application of section 82.

Section 82A: inserted, on 8 August 2014, by section 24 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

### **83 Special consultative procedure**

- (1) Where this Act or any other enactment requires a local authority to use or adopt the special consultative procedure, that local authority must—
- (a) prepare and adopt—
    - (i) a statement of proposal; and
    - (ii) if the local authority considers on reasonable grounds that it is necessary to enable public understanding of the proposal, a summary of the information contained in the statement of proposal (which summary must comply with section 83AA); and
  - (b) ensure that the following is publicly available:
    - (i) the statement of proposal; and
    - (ii) a description of how the local authority will provide persons interested in the proposal with an opportunity to present their views to the local authority in accordance with section 82(1)(d); and
    - (iii) a statement of the period within which views on the proposal may be provided to the local authority (the period being not less than 1 month from the date the statement is issued); and
  - (c) make the summary of the information contained in the statement of proposal prepared in accordance with paragraph (a)(ii) (or the statement of proposal, if a summary is not prepared) as widely available as is reasonably practicable as a basis for consultation; and
  - (d) provide an opportunity for persons to present their views to the local authority in a manner that enables spoken (or New Zealand sign language) interaction between the person and the local authority, or any representatives to whom an appropriate delegation has been made in accordance with Schedule 7; and
  - (e) ensure that any person who wishes to present his or her views to the local authority or its representatives as described in paragraph (d)—
    - (i) is given a reasonable opportunity to do so; and
    - (ii) is informed about how and when he or she may take up that opportunity.
- (2) For the purpose of, but without limiting, subsection (1)(d), a local authority may allow any person to present his or her views to the local authority by way of audio link or audiovisual link.
- (3) This section does not prevent a local authority from requesting or considering, before making a decision, comment or advice from an officer of the local

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authority or any other person in respect of the proposal or any views on the proposal, or both.

Section 83: replaced, on 8 August 2014, by section 25 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

### **83AA Summary of information**

A summary of the information contained in a statement of proposal must—

- (a) be a fair representation of the major matters in the statement of proposal; and
- (b) be in a form determined by the local authority; and
- (c) indicate where the statement of proposal is available; and
- (d) state the period within which persons interested in the proposal may present their views to the local authority.

Section 83AA: inserted, on 8 August 2014, by section 25 of the Local Government Act 2002 Amendment Act 2014 (2014 No 55).

### **83A Combined or concurrent consultation**

- (1) Where this Act or any other enactment requires a local authority to use or adopt the special consultative procedure in relation to any decision or matter, it may (but is not required to) carry out the consultation at the same time as, or combined with, any other special consultative procedure that it is required to carry out under this or any other enactment.
- (2) This section—
  - (a) applies except to the extent that this Act or any other enactment expressly provides otherwise; and
  - (b) is for the avoidance of doubt.

Section 83A: inserted, on 7 July 2004, by section 10 of the Local Government Act 2002 Amendment Act 2004 (2004 No 63).

### **83B Interpretation**

*[Repealed]*

Section 83B: repealed, on the close of 30 September 2023, by section 83B(2).

### **83C Use of special consultative procedure during recovery from severe weather events**

*[Repealed]*

Section 83C: repealed, on the close of 30 September 2023, by section 83C(4).

### **83B Use of special consultative procedure during outbreak of COVID-19**

*[Repealed]*

Section 83B: repealed, on 1 October 2020, by section 83D.



- (i) if the local authority considers, on reasonable grounds, that the donation will benefit its district or region, or the communities within its district or region; or
- (ii) if the local authority considers, on reasonable grounds, that a benefit will be conferred on the local government sector as a whole; or
- (iii) for emergency relief; or
- (e) prevent a local authority from making a donation (whether of money, resources, or otherwise) to a local government body outside New Zealand to enable it to share its experience and expertise with that body.

Section 12(6)(c): amended, on 28 June 2006, by section 6 of the Local Government Act 2002 Amendment Act 2006 (2006 No 26).

Section 12(6)(d): added, on 28 June 2006, by section 6 of the Local Government Act 2002 Amendment Act 2006 (2006 No 26).

Section 12(6)(e): added, on 28 June 2006, by section 6 of the Local Government Act 2002 Amendment Act 2006 (2006 No 26).

### **13 Performance of functions under other enactments**

Sections 10 and 12(2) apply to a local authority performing a function under another enactment to the extent that the application of those provisions is not inconsistent with the other enactment.

### **14 Principles relating to local authorities**

- (1) In performing its role, a local authority must act in accordance with the following principles:
  - (a) a local authority should—
    - (i) conduct its business in an open, transparent, and democratically accountable manner; and
    - (ii) give effect to its identified priorities and desired outcomes in an efficient and effective manner:
  - (b) a local authority should make itself aware of, and should have regard to, the views of all of its communities; and
  - (c) when making a decision, a local authority should take account of—
    - (i) the diversity of the community, and the community's interests, within its district or region; and
    - (ii) the interests of future as well as current communities; and
    - (iii) the likely impact of any decision on each aspect of well-being referred to in section 10:
  - (d) a local authority should provide opportunities for Māori to contribute to its decision-making processes:



**TITLE****Author:****Authoriser:****Appendices:** Nil**1. PURPOSE**

1.1 [In one sentence briefly outline the purpose of the report]

**RECOMMENDATION**

The [PERSON] RECOMMENDS that Committee [Type Recommendation here]

**EXECUTIVE SUMMARY**

[Type here]

**2. BACKGROUND**

2.1 [Background as to how this has come to Council?]

2.2 [Current situation for the Council]

2.3 [Previous resolutions by Council on this matter]

2.4 [Contribution to Council Vision and Outcomes?]

**3. ENTER HEADING**

3.1 [Type here]

**4. ENTER HEADING**

4.1 [Type here]

**5. OPTIONS**

5.1 The options identified are:

a. [Type here]

5.2 [Type here]

5.3 The preferred option is [INSERT OPTION], this contributes to the following community outcomes

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

**6. CORPORATE CONSIDERATIONS****What is the change?**

6.1 [What will change because of the decision? E.g. operations, policy direction etc]

**Compliance with legislation and Council Policy**

6.2 [Annual Plan – ]

6.3 [Long Term Plan ]

6.4 [District Plan – ]

6.5 [Economic Development Strategy – ]

6.6 [Other Council Policies – ]

6.7 [Relevant legislation – ]

**What are the key benefits?**

6.8 [Type here]

**What is the cost?**

6.9 [Is this included in the Annual Plan? What is the cost and how will it be funded?]

**What is the saving?**

6.10 [Type here]

6.11 [What information does the council have on community views on this matter?]

6.12 [What communication and/or consultation has been undertaken?]

6.13 [What consideration has been given to community views on this matter?]

6.14 [Is further consultation required? Who is affected?]

6.15 [Is this significant to tanagta whenua, have they been consulted?]

**Service delivery review**

6.16 [When was the last s17a service delivery review undertaken (if applicable)?]

6.17 [When is the next s17a review scheduled (if applicable)?]

6.18 [Will this change trigger a s17a review?]

**Maori Standing Committee**

6.19 [Has this matter been referred to the committee? If yes, include outcome]

**7. SIGNIFICANCE**

7.1 Impact [implication x how many people affected]

7.2 [History of public interest]

**ASSURANCE, RISK & INFRASTRUCTURE COMMITTEE MEETING AGENDA****29 APRIL 2026**

- 7.3 [Impact on the council budget or capacity]
- 7.4 [Can the decision, policy or proposal be reversed]
- 7.5 [Describe any alteration of service levels of any council significant activity]
- 7.6 [Describe any impact on any council strategic assets]
- 7.7 [Does this decision involve changing the way in which a significant activity is delivered?]
- 7.8 [Type here]

**8. RISK MANAGEMENT**

- 8.1 In accordance with the Council's Risk Management Policy the inherent risks associated with this matter are:[Type here]

Human	Financial	Regulatory
[Insert level of risk]	[Insert level of risk]	[Insert level of risk]
Operations	Employees	Image & Reputation
[Insert level of risk]	[Insert level of risk]	[Insert level of risk]

**Who has been consulted?**

[Type here]

**Further Information**

[List any websites or papers where people interested could read more on this topic]

**References (to or from other Committees)**

[List any instances this report or previous reports on this topic have gone to Council/Committee]

**Confirmation of statutory compliance**

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

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. 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.

## 8.4 PROPERTY INVENTORY

**Author:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Authoriser:** Matthew Lawson, Tumu Whakarae | Chief Executive

**Appendices:** Nil

### 1. PURPOSE

- 1.1 This report provides information for Committee on the work undertaken by Louise O’Sullivan over the 2025/26 Christmas break. No decisions are required by Committee at this stage.
- 1.2 The Inventory report will be demonstrated in the workshop with the possibility of feedback being provided.

### RECOMMENDATION

The Tumu Whakarae | Chief Executive RECOMMENDS that Committee receive the report.

### 2. BACKGROUND

- 2.1 Council had an incomplete inventory of its property portfolio with records held in various different electronic locations and reports.
- 2.2 Louise O’Sullivan was employed by Council as a cadet over the Christmas holidays. She conducted a process whereby she searched information on council’s databases, cross referencing that information with information held by Linz, in Gazette notices and in the Government archives.
- 2.3 The inventory report comprises some 150 pages.
- 2.4 The “To Do” list comprises some 28 pages.

### 3. DISCUSSION

- 3.1 The inventory and the extent and nature of the matters on the “to do” list, light that property is an area in which significant work is required.
- 3.2 Makes employing a Senior Property Officer with the appropriate skills a high priority.

**8.5 QUARTER 3 FINANCIAL REPORT 2025/26****Author:** Martin Bacon, Assistant Accountant**Authoriser:** Gary Borg, Group Manager - Finance and Corporate Support**Appendices:** 1. Quarterly Financial Report March 2026 [↓](#)**1. PURPOSE**

- 1.1 This report provides full year forecasted information on Council's operating financial performance as at 31 March 2026.
- 1.2 This is an information report because it provides an update on Council's progress against objectives established and decisions previously made in the Long-term Plan 2024-27 and the Annual Plan for the year ending 30 June 2026.

**RECOMMENDATION**

The Assistant Accountant RECOMMENDS that Committee receive the report.

**2. BACKGROUND**

- 2.1 Council's minimum statutory obligations regarding reporting, public accountability and financial management are contained in Part 6 of the Local Government Act 2002. Monitoring financial performance is integral to this.
- 2.2 Beyond this, regular performance reporting is good practice, keeping Council and the community informed of its financial performance and position.
- 2.3 In addition, full year forecasting provides the opportunity for timely corrective actions and informs the decision-making process for each subsequent Annual Plan and Long-term Plan.



# QUARTERLY FINANCIAL REPORT

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# MARCH 2026

*This report covers the period 1 January through 31 March 2026.*



## INCOME AND EXPENSE STATEMENT

	Whole of Council							
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	18,379	17,577	802	5%	24,581	23,437	1,144	5%
Operational Subsidies and grants	18,509	26,487	(7,978)	-30%	27,418	35,315	(7,897)	-22%
Capital Subsidies and grants	17,516	20,944	(3,428)	-16%	21,971	27,925	(5,954)	-21%
Other Income	3,522	3,033	489	16%	4,500	3,814	686	18%
<b>Total revenue</b>	<b>57,926</b>	<b>68,041</b>	<b>(10,115)</b>	<b>-15%</b>	<b>78,470</b>	<b>90,491</b>	<b>(12,021)</b>	<b>-13%</b>
<b>Expense</b>								
Consultancy	1,572	1,642	70	4%	2,007	2,189	182	8%
Depreciation and Amortisation	8,172	7,673	(499)	-7%	10,895	10,231	(664)	-6%
Electricity	328	304	(24)	-8%	435	405	(30)	-7%
Staff Costs	6,489	7,779	1,290	17%	8,693	10,514	1,821	17%
Finance Costs	369	717	348	49%	487	957	470	49%
Grants	811	451	(360)	-80%	1,069	612	(457)	-75%
Insurance	783	851	68	8%	783	851	68	8%
Legal	38	71	33	46%	38	95	57	60%
Operating Expenses	4,520	4,829	309	6%	5,883	6,440	557	9%
Other Expenses	1,208	1,055	(153)	-15%	1,462	1,422	(40)	-3%
Recovery Office	993	208	(785)	-377%	1,035	278	(757)	-272%
Repairs and Maintenance	17,579	27,898	10,319	37%	26,679	37,198	10,519	28%
Internal Recoveries	(7,432)	(6,641)	(791)	12%	(9,899)	(8,855)	(1,044)	12%
Internal Charges	7,427	5,667	(1,760)	-31%	9,878	7,547	(2,331)	-31%
<b>Total expense</b>	<b>42,857</b>	<b>52,504</b>	<b>8,065</b>	<b>15%</b>	<b>59,445</b>	<b>69,884</b>	<b>8,351</b>	<b>12%</b>
<b>Net surplus / (deficit)</b>	<b>15,069</b>	<b>15,537</b>	<b>(468)</b>	<b>-3%</b>	<b>19,025</b>	<b>20,607</b>	<b>(1,582)</b>	<b>-8%</b>
Work in Progress	21,131	37,084	15,953	43%	29,383	49,060	19,677	40%
<b>Net surplus / (deficit) Less WIP</b>	<b>(6,062)</b>	<b>(21,547)</b>	<b>(15,485)</b>	<b>72%</b>	<b>(10,358)</b>	<b>(28,453)</b>	<b>(18,095)</b>	<b>64%</b>

**Finance costs** are under budget due to lower than budgeted borrowing.

**Grants** are over budget mainly due to the mayors taskforce for jobs not being budgeted for but is fully subsidised.

**Recovery office** is mostly unbudgeted work but is all fully subsidised. This is the cause for the variance in planning and regulatory on the following page.

**Repairs and Maintenance** for transport is \$9.2m (37% variance this month compared to 40% last month) below budget due to emergency operational work starting in

November and will get closer to the YTD budget in the coming months if the weather holds. This is forecasted to be \$5.5m underbudget for the emergency works at year end which will flow onto the next financial year. This is the same cause of the operational subsidies being below budget.

**Work in progress** is forecast to be below budget due to 6 projects being delayed. These are the coastal erosion protection for the Nuhaka Opoutama road, the transfer station upgrade, water supply main on marine parade, the wastewater ponds and the dog pound. Additional details on these are provided on the project tracker.

	Water Supply							
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	2,058	2,067	(9)	0%	2,748	2,756	(8)	0%
Operational Subsidies and grants	-	-	-	0%	-	-	-	0%
Capital Subsidies and grants	-	-	-	0%	-	-	-	0%
Other Income	366	258	108	42%	454	344	110	32%
<b>Total revenue</b>	<b>2,424</b>	<b>2,325</b>	<b>99</b>	<b>4%</b>	<b>3,202</b>	<b>3,100</b>	<b>102</b>	<b>3%</b>
<b>Expense</b>								
Consultancy	138	169	31	18%	185	225	40	18%
Depreciation and Amortisation	816	908	92	10%	1,087	1,210	123	10%
Electricity	212	178	(34)	-19%	279	238	(41)	-17%
Staff Costs	10	8	(2)	-25%	17	10	(7)	-70%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	129	157	28	18%	129	157	28	18%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	301	306	5	2%	349	408	59	14%
Other Expenses	14	9	(5)	-56%	17	12	(5)	-42%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	429	302	(127)	-42%	464	403	(61)	-15%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	764	472	(292)	-62%	1,018	831	(187)	-23%
<b>Total expense</b>	<b>2,813</b>	<b>2,509</b>	<b>(304)</b>	<b>-12%</b>	<b>3,545</b>	<b>3,494</b>	<b>(51)</b>	<b>-1%</b>
<b>Net surplus / (deficit)</b>	<b>(389)</b>	<b>(184)</b>	<b>(205)</b>	<b>111%</b>	<b>(343)</b>	<b>(394)</b>	<b>51</b>	<b>-13%</b>
Work in Progress	179	4,336	4,157	96%	1,218	5,782	4,564	79%
<b>Net surplus / (deficit) Less WIP</b>	<b>(568)</b>	<b>(4,520)</b>	<b>3,952</b>	<b>-87%</b>	<b>(1,561)</b>	<b>(6,176)</b>	<b>4,615</b>	<b>-75%</b>

**Repairs and Maintenance** are over budget due to a loss of mains pressure in Frasertown which is now resolved.

**Work in progress** is under budget due to the Marine Parade main replacement (2.2m) and water reticulation (1.4m). The marine parade main will be delayed into the next financial year and reticulation work will be starting in April. Further details of these can be seen in the project tracker.

	Stormwater							
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	680	683	(3)	0%	908	911	(3)	0%
Operational Subsidies and grants	-	-	-	0%	-	-	-	0%
Capital Subsidies and grants	-	-	-	0%	-	-	-	0%
Other Income	-	-	-	0%	-	-	-	0%
<b>Total revenue</b>	<b>680</b>	<b>683</b>	<b>(3)</b>	<b>0%</b>	<b>908</b>	<b>911</b>	<b>(3)</b>	<b>0%</b>
<b>Expense</b>								
Consultancy	5	7	2	29%	10	10	-	0%
Depreciation and Amortisation	377	303	(74)	-24%	503	404	(99)	-25%
Electricity	5	2	(3)	-150%	7	3	(4)	-133%
Staff Costs	-	-	-	0%	-	-	-	0%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	40	43	3	7%	40	43	3	7%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	20	58	38	66%	26	77	51	66%
Other Expenses	3	-	(3)	0%	3	-	(3)	0%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	119	104	(15)	-14%	136	138	2	1%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	250	162	(88)	-54%	334	396	62	16%
<b>Total expense</b>	<b>819</b>	<b>679</b>	<b>(140)</b>	<b>-21%</b>	<b>1,059</b>	<b>1,071</b>	<b>12</b>	<b>1%</b>
<b>Net surplus / (deficit)</b>	<b>(139)</b>	<b>4</b>	<b>(143)</b>	<b>-3575%</b>	<b>(151)</b>	<b>(160)</b>	<b>9</b>	<b>-6%</b>
Work in Progress	650	1,903	1,253	66%	950	2,538	1,588	63%
<b>Net surplus / (deficit) Less WIP</b>	<b>(789)</b>	<b>(1,899)</b>	<b>1,110</b>	<b>-58%</b>	<b>(1,101)</b>	<b>(2,698)</b>	<b>1,597</b>	<b>-59%</b>

**Operating expenses** are below budget due to a delay in getting the discharge compliance consents approved.

**Work in progress** is under budget due to a change in scope for the new stormwater project (1.6m). There are some costs which need budget carry forwards approved. Further details are in the project tracker.

	Wastewater							
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	2,574	2,584	(10)	0%	3,435	3,446	(11)	0%
Operational Subsidies and grants	-	-	-	0%	-	-	-	0%
Capital Subsidies and grants	21	-	21	0%	28	-	28	0%
Other Income	26	19	7	37%	45	26	19	73%
<b>Total revenue</b>	<b>2,621</b>	<b>2,603</b>	<b>18</b>	<b>1%</b>	<b>3,508</b>	<b>3,472</b>	<b>36</b>	<b>1%</b>
<b>Expense</b>								
Consultancy	269	269	-	0%	330	359	29	8%
Depreciation and Amortisation	678	587	(91)	-16%	904	783	(121)	-15%
Electricity	60	73	13	18%	80	97	17	18%
Staff Costs	13	8	(5)	-63%	17	10	(7)	-70%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	106	121	15	12%	106	121	15	12%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	630	833	203	24%	775	1,110	335	30%
Other Expenses	9	-	(9)	0%	16	-	(16)	0%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	479	383	(96)	-25%	540	511	(29)	-6%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	468	343	(125)	-36%	624	833	209	25%
<b>Total expense</b>	<b>2,712</b>	<b>2,617</b>	<b>(95)</b>	<b>-4%</b>	<b>3,392</b>	<b>3,824</b>	<b>432</b>	<b>11%</b>
<b>Net surplus / (deficit)</b>	<b>(91)</b>	<b>(14)</b>	<b>(77)</b>	<b>550%</b>	<b>116</b>	<b>(352)</b>	<b>468</b>	<b>-133%</b>
Work in Progress	699	3,809	3,110	82%	1,484	5,079	3,595	71%
<b>Net surplus / (deficit) Less WIP</b>	<b>(790)</b>	<b>(3,823)</b>	<b>(3,033)</b>	<b>79%</b>	<b>(1,368)</b>	<b>(5,431)</b>	<b>4,063</b>	<b>-75%</b>

**Other expenses** are below budget because of lower RMA monitoring charges due to no breaches of the consent.

overnight monitoring, along with costs to fix the wastewater treatment plant gate and CCTV.

**Repairs and maintenance** is over budget due to ongoing issues with the wastewater pond step screen, which has meant more repairs than usual. There were also unplanned repairs needed on the Rotork valve which also included some

**Work in progress** is below budget due to work on the Mahia Wastewater upgrade having started in March and the storage project being on hold.

Waste Management								
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	906	910	(4)	0%	1,210	1,214	(4)	0%
Operational Subsidies and grants	7	315	(308)	-98%	7	420	(413)	-98%
Capital Subsidies and grants	-	89	(89)	-100%	48	119	(71)	-60%
Other Income	994	969	25	3%	1,291	1,291	-	0%
<b>Total revenue</b>	<b>1,907</b>	<b>2,283</b>	<b>(376)</b>	<b>-16%</b>	<b>2,556</b>	<b>3,044</b>	<b>(488)</b>	<b>-16%</b>
<b>Expense</b>								
Consultancy	16	34	18	53%	16	45	29	64%
Depreciation and Amortisation	131	183	52	28%	175	244	69	28%
Electricity	5	5	-	0%	6	7	1	14%
Staff Costs	3	3	-	0%	6	4	(2)	-50%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	9	7	(2)	-29%	9	7	(2)	-29%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	1,691	1,837	146	8%	2,218	2,449	231	9%
Other Expenses	1	2	1	50%	-	3	3	100%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	-	-	-	0%	-	-	-	0%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	349	240	(109)	-45%	465	410	(55)	-13%
<b>Total expense</b>	<b>2,205</b>	<b>2,311</b>	<b>106</b>	<b>5%</b>	<b>2,895</b>	<b>3,169</b>	<b>274</b>	<b>9%</b>
<b>Net surplus / (deficit)</b>	<b>(298)</b>	<b>(28)</b>	<b>(270)</b>	<b>964%</b>	<b>(339)</b>	<b>(125)</b>	<b>(214)</b>	<b>171%</b>
Work in Progress	179	2,655	2,476	93%	350	3,541	3,191	90%
<b>Net surplus / (deficit) Less WIP</b>	<b>(477)</b>	<b>(2,683)</b>	<b>2,206</b>	<b>-82%</b>	<b>(689)</b>	<b>(3,666)</b>	<b>2,977</b>	<b>-81%</b>

**Operational subsidies** are below budget due to Kerbside expansion work not progressing as expected.

**Work in progress** is also below budget due to the upgrade of the recycling centre being delayed.

**Operating expense** are below budget due to lower than expected tonnage which reduces the ETS and waste levy costs.

Transport								
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	3,601	3,616	(15)	0%	4,806	4,821	(15)	0%
Operational Subsidies and grants	17,221	25,938	(8,717)	-34%	26,039	34,585	(8,546)	-25%
Capital Subsidies and grants	17,560	19,759	(2,199)	-11%	21,960	26,345	(4,385)	-17%
Other Income	137	46	91	198%	155	61	94	154%
<b>Total revenue</b>	<b>38,519</b>	<b>49,359</b>	<b>(10,840)</b>	<b>-22%</b>	<b>52,960</b>	<b>65,812</b>	<b>(12,852)</b>	<b>-20%</b>
<b>Expense</b>								
Consultancy	514	544	30	6%	669	725	56	8%
Depreciation and Amortisation	5,291	5,094	(197)	-4%	7,054	6,791	(263)	-4%
Electricity	4	4	-	0%	5	5	-	0%
Staff Costs	552	454	(98)	-22%	736	606	(130)	-21%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	7	6	(1)	-17%	7	6	(1)	-17%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	342	291	(51)	-18%	593	389	(204)	-52%
Other Expenses	10	23	13	57%	13	31	18	58%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	15,721	26,242	10,521	40%	24,503	34,989	10,486	30%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	1,297	1,188	(109)	-9%	1,730	1,875	145	8%
<b>Total expense</b>	<b>23,738</b>	<b>33,846</b>	<b>10,108</b>	<b>30%</b>	<b>35,310</b>	<b>45,417</b>	<b>10,107</b>	<b>22%</b>
<b>Net surplus / (deficit)</b>	<b>14,781</b>	<b>15,513</b>	<b>(732)</b>	<b>-5%</b>	<b>17,650</b>	<b>20,395</b>	<b>(2,745)</b>	<b>-13%</b>
Work in Progress	19,070	21,377	2,307	11%	24,534	27,509	2,975	11%
<b>Net surplus / (deficit) Less WIP</b>	<b>(4,289)</b>	<b>(5,864)</b>	<b>1,575</b>	<b>-27%</b>	<b>(6,884)</b>	<b>(7,114)</b>	<b>230</b>	<b>-3%</b>

**Operations and Capital Subsidies** from NZTA are dependant on incurring expenditure. When the expenses are lower (as below) then the income will also be lower.

**Repairs and Maintenance** is below budget due to emergency operational work starting in November and will get closer to the YTD budget in the coming months if the weather holds.

**Work in progress** is under budget due to a combination of projects being over and under as detailed in the project tracker report. Key drivers are Nuhaka Opoutama coastal erosion protection being \$5m under budget and Blacks beach blowhole repairs being \$3m over budget. Also note the Te Reinga bridge showing as over budget. For the Te Reinga bridge and Blacks beach blowhole repair being over budget is no cause for alarm as they are 99% externally funded.

Community Facilities								
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	2,533	2,544	(11)	0%	3,381	3,391	(10)	0%
Operational Subsidies and grants	3	2	1	50%	3	3	-	0%
Capital Subsidies and grants	(19)	609	(628)	-103%	(19)	812	(831)	-102%
Other Income	224	155	69	45%	250	207	43	21%
<b>Total revenue</b>	<b>2,741</b>	<b>3,310</b>	<b>(569)</b>	<b>-17%</b>	<b>3,615</b>	<b>4,413</b>	<b>(798)</b>	<b>-18%</b>
<b>Expense</b>								
Consultancy	1	6	5	83%	1	8	7	88%
Depreciation and Amortisation	289	163	(126)	-77%	386	217	(169)	-78%
Electricity	15	17	2	12%	22	23	1	4%
Staff Costs	506	528	22	4%	659	704	45	6%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	87	128	41	32%	87	128	41	32%
Legal	18	-	(18)	0%	18	-	(18)	0%
Operating Expenses	583	482	(101)	-21%	732	642	(90)	-14%
Other Expenses	49	59	10	17%	63	78	15	19%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	657	666	9	1%	812	888	76	9%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	1,002	791	(211)	-27%	1,336	929	(407)	-44%
<b>Total expense</b>	<b>3,207</b>	<b>2,840</b>	<b>(367)</b>	<b>-13%</b>	<b>4,116</b>	<b>3,617</b>	<b>(499)</b>	<b>-14%</b>
<b>Net surplus / (deficit)</b>	<b>(466)</b>	<b>470</b>	<b>(936)</b>	<b>-199%</b>	<b>(501)</b>	<b>796</b>	<b>(1,297)</b>	<b>-163%</b>
Work in Progress	156	1,013	857	85%	255	1,560	1,305	84%
<b>Net surplus / (deficit) Less WIP</b>	<b>(622)</b>	<b>(543)</b>	<b>(79)</b>	<b>15%</b>	<b>(756)</b>	<b>(764)</b>	<b>8</b>	<b>-1%</b>

**Capital Subsidies** variance is due to climate change resilience work being delayed and a correction from the 2025 financial year in over stated income.

**Work in progress** if under budget due to work not commencing on Recovery 24 capital works.

**Operating expenses** relates to higher costs for reserve upkeep.

Planning and Regulatory								
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	2,608	2,619	(11)	0%	3,481	3,492	(11)	0%
Operational Subsidies and grants	991	208	783	376%	1,081	278	803	289%
Capital Subsidies and grants	-	-	-	0%	-	-	-	0%
Other Income	1,015	777	238	31%	1,252	938	314	33%
<b>Total revenue</b>	<b>4,614</b>	<b>3,604</b>	<b>1,010</b>	<b>28%</b>	<b>5,814</b>	<b>4,708</b>	<b>1,106</b>	<b>23%</b>
<b>Expense</b>								
Consultancy	132	120	(12)	-10%	168	159	(9)	-6%
Depreciation and Amortisation	39	19	(20)	-105%	51	26	(25)	-96%
Electricity	-	-	-	0%	-	-	-	0%
Staff Costs	1,188	1,497	309	21%	1,590	1,996	406	20%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	-	-	-	0%	-	-	-	0%
Insurance	2	-	(2)	0%	2	-	(2)	0%
Legal	4	25	21	84%	4	33	29	88%
Operating Expenses	147	101	(46)	-46%	173	134	(39)	-29%
Other Expenses	102	198	96	48%	132	264	132	50%
Recovery Office	993	208	(785)	-377%	1,035	278	(757)	-272%
Repairs and Maintenance	-	4	4	100%	-	5	5	100%
Internal Recoveries	(378)	(378)	-	0%	(504)	(504)	-	0%
Internal Charges	1,604	1,604	-	0%	2,116	2,324	208	9%
<b>Total expense</b>	<b>3,833</b>	<b>3,398</b>	<b>(435)</b>	<b>-13%</b>	<b>4,767</b>	<b>4,715</b>	<b>(52)</b>	<b>-1%</b>
<b>Net surplus / (deficit)</b>	<b>781</b>	<b>206</b>	<b>575</b>	<b>279%</b>	<b>1,047</b>	<b>(7)</b>	<b>1,054</b>	<b>-15057%</b>
Work in Progress	193	1,014	821	81%	199	1,454	1,255	86%
<b>Net surplus / (deficit) Less WIP</b>	<b>588</b>	<b>(808)</b>	<b>1,396</b>	<b>-173%</b>	<b>848</b>	<b>(1,461)</b>	<b>2,309</b>	<b>-158%</b>

**Operational subsidies** are over budget due to unbudgeted recovery income.

**Recovery** is high due to unbudgeted recovery works being carried out, paid for by operational subsidies as above

**Other income** is above budget mostly because we received more building permit/consent/compliance fees than expected due to the new subdivisions.

**Work in progress** is underbudget due to the dog pound project being behind schedule.

**Staff costs** are lower than budget due to vacancies.

**Other expenses** is below budget due to pausing work on plan development due to the central Government Regulatory changes.

Governance and Community								
	Year to Date				Full Year			
	Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %
<b>Revenue</b>								
Rates	2,559	2,570	(11)	0%	3,416	3,427	(11)	0%
Operational Subsidies and grants	288	23	265	1152%	289	30	259	863%
Capital Subsidies and grants	-	-	-	0%	-	-	-	0%
Other Income	25	26	(1)	-4%	30	35	(5)	-14%
<b>Total revenue</b>	<b>2,872</b>	<b>2,619</b>	<b>253</b>	<b>10%</b>	<b>3,735</b>	<b>3,492</b>	<b>243</b>	<b>7%</b>
<b>Expense</b>								
Consultancy	118	70	(48)	-69%	132	93	(39)	-42%
Depreciation and Amortisation	-	11	11	100%	-	15	15	100%
Electricity	4	-	(4)	0%	4	-	(4)	0%
Staff Costs	969	983	14	1%	1,275	1,311	36	3%
Finance Costs	-	-	-	0%	-	-	-	0%
Grants	811	451	(360)	-80%	1,069	612	(457)	-75%
Insurance	15	-	(15)	0%	15	-	(15)	0%
Legal	-	-	-	0%	-	-	-	0%
Operating Expenses	68	144	76	53%	79	192	113	59%
Other Expenses	171	268	97	36%	226	357	131	37%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	4	5	1	20%	5	7	2	29%
Internal Recoveries	-	-	-	0%	-	-	-	0%
Internal Charges	613	613	-	0%	813	921	108	12%
<b>Total expense</b>	<b>2,773</b>	<b>2,545</b>	<b>(228)</b>	<b>-9%</b>	<b>3,618</b>	<b>3,508</b>	<b>(110)</b>	<b>-3%</b>
<b>Net surplus / (deficit)</b>	<b>99</b>	<b>74</b>	<b>25</b>	<b>34%</b>	<b>117</b>	<b>(16)</b>	<b>133</b>	<b>-831%</b>
Work in Progress	107	152	45	30%	107	205	98	48%
<b>Net surplus / (deficit) Less WIP</b>	<b>(8)</b>	<b>(78)</b>	<b>70</b>	<b>-90%</b>	<b>10</b>	<b>(221)</b>	<b>231</b>	<b>-105%</b>

**Operational subsidies** variance is due to the unbudgeted Mayors taskforce funding.

**Consultancy** is above the YTD budget due to additional audits.

**Grants** are over budget due to the Mayors Taskforce for Jobs as above, plus changes to the Community Centre management contract.

**Operating** expenses are lower than expected due to unused election expense, youth council, and software licence budgets.

**Other expenses** are lower than budget due to the LGA subscription not falling due yet.

Corporate Services								
Year to Date				Full Year				
Actual \$000	Budget \$000	Variance \$	Variance %	Forecast \$000	Budget \$000	Variance \$	Variance %	
<b>Revenue</b>								
Rates	860	(16)	876	-5475%	1,198	(21)	1,219	-5805%
Operational Subsidies and grants	-	-	-	0%	-	-	-	0%
Capital Subsidies and grants	(46)	487	(533)	-109%	(46)	650	(696)	-107%
Other Income	736	782	(46)	-6%	1,024	911	113	12%
<b>Total revenue</b>	<b>1,550</b>	<b>1,253</b>	<b>297</b>	<b>24%</b>	<b>2,176</b>	<b>1,540</b>	<b>636</b>	<b>41%</b>
<b>Expense</b>								
Consultancy	380	423	43	10%	496	565	69	12%
Depreciation and Amortisation	551	405	(146)	-36%	735	540	(195)	-36%
Electricity	24	25	1	4%	33	33	-	0%
Staff Costs	3,248	4,298	1,050	24%	4,392	5,872	1,480	25%
Finance Costs	369	717	348	49%	487	957	470	49%
Grants	-	-	-	0%	-	-	-	0%
Insurance	389	389	-	0%	389	389	-	0%
Legal	16	46	30	65%	16	61	45	74%
Operating Expenses	739	779	40	5%	939	1,039	100	10%
Other Expenses	848	496	(352)	-71%	991	677	(314)	-46%
Recovery Office	-	-	-	0%	-	-	-	0%
Repairs and Maintenance	169	192	23	12%	219	256	37	14%
Internal Recoveries	(7,053)	(6,263)	(790)	13%	(9,395)	(8,350)	(1,045)	13%
Internal Charges	1,080	253	(827)	-327%	1,442	(971)	(2,413)	249%
<b>Total expense</b>	<b>760</b>	<b>1,760</b>	<b>(580)</b>	<b>-33%</b>	<b>744</b>	<b>1,068</b>	<b>(1,766)</b>	<b>-165%</b>
<b>Net surplus / (deficit)</b>	<b>790</b>	<b>(507)</b>	<b>1,297</b>	<b>-256%</b>	<b>1,432</b>	<b>472</b>	<b>960</b>	<b>203%</b>
Work in Progress	263	823	560	68%	285	1,392	1,107	80%
<b>Net surplus / (deficit) Less WIP</b>	<b>527</b>	<b>(1,330)</b>	<b>1,857</b>	<b>-140%</b>	<b>1,147</b>	<b>(920)</b>	<b>2,067</b>	<b>-225%</b>

**Rates** are above budget due higher than expected penalties and end of year writeoffs and remissions still to happen.

**Capital subsidies and grants** that were anticipated in the annual plan have not happened. This was for proposed work on the community centre. Quotes were received which were much higher than the available funding so this project was put on hold.

**Staff Costs** are lower mostly due to vacancies Finance costs are below budget due to a lower than expected borrowing position.

**Other expenses** are over budget due to the provision for doubtful debts on rates.

**Work in progress** is below budget due the above reasoning in capital subsidies.

PROJECT TRACKER

Project Name	WIP b/f	Cost to Date	Forecast Cost	Full Budget	Remaining Budget		Project Status	Scope	Schedule	Budget	Overall	Comment
					\$	%						
Carry Forward Marine Parade Replacement Main	0	0	0	1,900,000	1,900,000	100%	Procurement	2	3	1	3	Plans being updated due to change in scope. This will start in the 2026/27 financial year.
Carry Forward Recycling Centre Upgrade	0	67,313	238,313	2,546,191	2,307,878	91%	Design	2	3	1	3	Approval from Council re design, consenting issues need to be managed so there may be a change in scope
Stormwater Drainage Prior Year	1,667	184,418	184,418	0	-184,418	-100%	Complete	1	1	3	3	Prior year costs have been recorded in July Relates to the upsize of the culvet in Weld St
Stormwater Piping open drains	0	105,584	105,584	0	-105,584	-100%	Complete	1	1	3	3	Relates to the Mclean St Piping. Commenced 2024/25. Will be bringing carry forward request to council.
Kerbside Expansion	0	0	0	481,230	481,230	100%	Investigation	3	3	1	3	Tied to roadside Bins. Council considering a change in scope which may mean no longer eligible for funding from WMF
Road 38	0	69,048	69,048	43,000	-26,048	-61%	Construction	1	1	3	3	100% Externally funded. Discussions with NZTA to transfer utilised budgets to cover overspend.
Roading Emergency	0	3,848,408	5,354,342	4,776,951	-577,391	-12%	Construction	1	1	3	3	Discussions with NZTA to transfer utilised budgets to cover overspend.
Te Reinga Bridge	5,042,047	7,846,406	9,130,406	8,000,000	-1,130,406	-14%	Construction	1	1	3	3	Official opening April 2026. This is funded by CIP 14m and 2m co funded at 95% with NZTA
Economic Development	0	42,369	42,369	102,300	59,931	59%	Construction	1	3	1	3	Marine Parade work has yet to start.
Community Centre Gym Equipment	59,117	15,500	15,500	0	-15,500	-100%	Investigation	1	1	3	3	Carry forward is required. This equipment was needed for the new operator to take over.
Community Centre Building	0	4,999	4,999	0	-4,999	-100%	Investigation	1	1	3	3	Carry forward is required. 24 hour gym access for new operator.
Community Centre Building External Funding	0	0	0	572,880	572,880	100%	Investigation	3	3	1	3	This project is on hold as the cost to complete is higher than available funding.
Gabrielle Extreme Weather Events Recovery Contract	728,793	100,494	101,666	0	-101,666	-100%	Complete	1	1	3	3	External funding obtained through Silt & Debris Fund. Awaiting SEL to move waste so loadout pad can be extended
Information Services	3	105,334	110,334	53,299	-57,035	-107%	Construction	1	1	3	3	Project over budget due to new staff members requiring equipment.
Property Corporate	7,039	96,871	104,512	233,799	129,287	55%	Construction	1	3	1	3	Consists of four projects including seismic assessments. Opus completed report on compliance.
Camping Grounds	-231	1,342	2,348	35,000	32,652	93%	Hold	2	3	1	3	Consists of two projects including reroofing of campground house. Project placed on hold due to insufficient budget
Recovery 24	0	12,790	12,790	670,065	657,275	98%	Hold	0	3	1	3	Climate change resilience project for \$511,500 is dependent on external funding which has not been sourced at this time.
Carry Forward Archives Building	0	0	0	50,000	50,000	100%	Investigation	1	2	1	2	Working on new pricing below A&I and also setting up a meeting with the Museum
Carry Forward Mahia Beach Wastewater System	19,817	81,571	697,465	2,576,449	1,878,984	73%	Construction	1	2	1	2	Work has commenced but will continue into the next financial year.
Carry Forward New Storm Water	109,845	332,653	332,653	1,950,155	1,617,502	83%	Design	2	2	1	2	Change in scope after plans presented. Updating Plans in light of new instructions.
Carry Forward Playground Renewals	0	0	75,000	225,000	150,000	67%	Procurement	1	2	1	2	Procurement completed about to start on Lion St Park. North Clyde playground will start next year.
Carry Forward Stadium Floor Refurbishment	0	0	0	100,000	100,000	100%	Investigation	1	2	1	2	Awaiting Insurance response. Assessor due on sight 24 April 2026
Water Treatment Tuai Chlorination	0	0	0	214,644	214,644	100%	Procurement	1	2	1	2	Put out to tender on 10 April.
Sewerage Wairoa Ponds	0	43,114	47,485	1,352,000	1,304,515	96%	Investigation	1	2	1	2	Land irrigation designed IWI and Consent requires discharge to land. UV component will be in place by June,
Stormwater Drainage	4,628	27,125	394,725	587,600	192,876	33%	Construction	1	2	1	2	Scope change to include Newworld carpark. Upsizing pipesize on Paul St. Investigating Carol street works.
Landfill Closure	0	0	0	309,785	309,785	100%	Consultation	2	2	1	2	Intermate Cap created Nov/Dec 26. some residual waste going to landfill that isnt transported out of the District
Infrastructural Business Unit	0	561	561	9,216	8,655	94%	Construction	1	2	1	2	linked to new cadets which are currently being recruited
Nuhaka Opoutama Coastal Erosion Protection	592,528	208,859	259,987	5,650,536	5,390,549	95%	Construction	1	2	1	2	Project expected to roll over to 2027. Funding to be secured.
Roading Subsidised	0	3,862,674	6,336,227	6,905,674	569,447	8%	Construction	2	1	1	2	BUA work on track
Parks and Reserves	236,013	106,214	75,261	519,985	444,724	86%	Construction	1	2	1	2	Looking to procure equipment for Tuai playground before June and install in September.
Cemeteries	40,444	6,957	12,174	82,888	70,714	85%	Hold	1	2	1	2	Wairoa Cemetery work tied in with Mortuary Waste project
Dog Pound Renewal	28,611	6,228	10,908	1,227,600	1,216,693	99%	Design	1	2	1	2	Going out to tender in April 2026
Gaiety Theatre	0	0	0	10,752	10,752	100%	Consultation	1	2	1	2	CCTV and Panic button requested. Discussions underway with property owner,
Vehicle Purchases	0	-19,746	-19,746	458,640	478,386	104%	Construction	2	1	1	2	Vehicles have been ordered. Waiting on delivery and invoicing.

Project Name	WIP b/f	Cost to Date	Forecast Cost	Full Budget	Remaining Budget		Project Status	Scope	Schedule	Budget	Overall	Comment
					\$	%						
Carry Forward Pensioner Housing Fence Renewal	0	0	0	25,000	25,000	100%	Construction	1	1	1	1	Work will start after ANZAC weekend.
Carry Forward Water Treatment Plant Upgrade	0	20,122	20,122	22,187	2,065	9%	Complete	1	1	1	1	Final Report received
Carry Forward Purchase Vehicles	0	86,462	86,462	103,840	17,378	17%	Complete	1	1	1	1	Project Completed.
Carry Forward Refurbish - Exit of iSite	31,478	13,138	13,138	28,522	15,384	54%	Construction	1	1	1	1	80% delivered to date. On track for Delivery by 30 June 2026
Carry Forward Wastewater Pump Stations	0	420,612	514,878	611,515	96,637	16%	Construction	1	1	1	1	On Track for delivery by year end.
Water Reticulation System	141,319	149,952	1,189,152	3,478,800	2,289,648	66%	Procurement	1	1	1	1	Lahore St in construction. Kitchener St, Carole St and Frasertown Pumping Main are in design phase.
Water Treatment Plant	0	28,598	28,598	104,684	76,086	73%	Construction	1	1	1	1	BAU works on track
Mortuary Waste	4,081	21,286	31,292	130,000	98,708	76%	Construction	1	1	1	1	Council Decision June 2024 to increase budget to 130,000 funded entirely by BOF
Wastewater	59,776	132,640	192,982	347,360	154,378	44%	Construction	1	1	1	1	Waiting for final cost from SH2 and North Clyde Pump stations before looking to next stage.
Mahia Recycling Centre	43,298	111,747	111,747	203,450	91,703	45%	Construction	1	1	1	1	Landscapping and final checks underway
Parking	0	17,191	17,191	18,615	1,424	8%	Complete	1	1	1	1	Some bills yet to be received. Project scheduled to come in under budget.
Roading Blacks Beach Blowhole	660,112	3,214,483	3,364,483	0	-3,364,483	-100%	Construction	1	1	1	1	Project will be completed by the end of May. This is fully funded by NZTA and BOF (88% & 12%)
Wairoa Airport	350,447	2,145	2,145	1,982,550	1,980,405	100%	Investigation	1	1	1	1	Waiting on contract confirmation from MBIE before going out to tender.
Library	0	29,784	42,444	51,200	8,757	17%	Construction	1	1	1	1	ongoing purchase of library books
New I site Building	2,985,871	51,745	51,745	74,000	22,255	30%	Construction	1	1	1	1	Final works being completed.
Pensioner Housing Upgrades	0	14,957	22,709	50,000	27,291	55%	Construction	1	1	1	1	One unit completed and the next one started in April.
Commercial Properties	0	0	0	44,880	44,880	100%	Hold	1	1	1	1	Not required at this stage. Spend is on an as needed basis
Community Centre Renewals	0	23,451	24,471	137,381	112,910	82%	Investigation	1	1	1	1	Pool renewals and Remedial works are spent on an as needed basis
	<b>11,146,703</b>	<b>21,495,395</b>	<b>29,382,487</b>	<b>49,059,623</b>	<b>19,677,136</b>							
Significant issues	5,838,435	12,500,876	15,476,630	19,414,715	3,938,085	20%						17
Potential issues	1,031,887	4,656,208	8,222,697	22,230,924	14,008,227	63%						17
On track	4,276,382	4,338,311	5,713,559	7,413,984	1,700,425	23%						18

## HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period ended 31 March 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance			2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%			
<b>Revenue</b>							
Rates	18,379	17,577	802	5%		24,581	23,437
Subsidies and grants	36,025	47,430	(11,405)	-24%	<b>A</b>	49,389	63,241
Petrol tax	41	61	(20)	-33%		81	82
Fees and charges	2,961	2,407	554	23%		3,718	3,112
Investment revenue	504	565	(61)	-11%		685	620
Miscellaneous Revenue	16	-	16	0%		16	-
<b>Total revenue</b>	<b>57,926</b>	<b>68,040</b>	<b>(10,114)</b>	<b>-15%</b>		<b>78,470</b>	<b>90,492</b>
<b>Expense</b>							
Water supply	2,813	2,508	(305)	-12%		3,545	3,493
Stormwater	819	680	(139)	-20%		1,059	1,072
Wastewater	2,713	2,616	(97)	-4%		3,392	3,824
Solid waste	2,205	2,311	106	5%		2,895	3,169
Transport	23,737	33,847	10,110	30%	<b>A</b>	35,309	45,417
Community facilities	3,208	2,840	(368)	-13%	<b>B</b>	4,118	3,618
Planning and regulatory	3,832	3,397	(435)	-13%		4,767	4,715
Governance & Community	2,772	2,544	(228)	-9%		3,618	3,507
Corporate Services	760	1,761	1,001	57%	<b>C</b>	743	1,066
<b>Total expense</b>	<b>42,859</b>	<b>52,504</b>	<b>9,645</b>	<b>18%</b>		<b>59,446</b>	<b>69,881</b>
<b>Net surplus / (deficit) for the year</b>	<b>15,067</b>	<b>15,536</b>	<b>469</b>	<b>3%</b>		<b>19,024</b>	<b>20,611</b>

### A. Subsidies and Grants and Transport:

Subsidies and Grants are below budget due to less works happening with the current volatile weather conditions. We have done a conservative forecast to year end keeping the current variance.

### B. Community Facilities:

Community facilities is mainly over budget due to higher costs for reserve upkeep.

### C. Corporate Services:

Corporate services is under budget due to lower interest expenses and vacancies.

## HE TAUĀKĪ TU PŪTEA

### STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance		2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%		
<b>Current assets</b>						
Cash and cash equivalents	3,302	16,663	(13,361)	-80%	3,890	21,344
Inventories	60	51	9	18%	60	51
Trade and other receivables	9,083	5,794	3,289	57%	9,946	7,794
<b>Total current assets</b>	<b>12,445</b>	<b>22,508</b>	<b>(10,063)</b>	<b>-45%</b>	<b>13,896</b>	<b>29,189</b>
<b>Current liabilities</b>						
Trade and other payables	11,428	9,800	(1,628)	-17%	14,587	9,800
Staff Costs	478	610	132	22%	478	610
Borrowings	8,701	-	(8,701)	0%	D (299)	(173)
<b>Total current liabilities</b>	<b>20,607</b>	<b>10,410</b>	<b>(10,197)</b>	<b>-98%</b>	<b>14,766</b>	<b>10,237</b>
Working capital	(8,162)	12,098	20,260	167%	(870)	18,952
<b>Non-current assets</b>						
Property, plant and equipment	482,407	487,709	(5,302)	-1%	482,407	481,821
Work in progress	32,284	37,084	(4,800)	-13%	40,171	49,060
Investment in subsidiary	1,250	1,250	-	0%	1,250	1,250
Loan to Subsidiary	985	1,026	(41)	-4%	985	1,026
Investment property	8,023	8,238	(215)	-3%	5,300	8,234
Biological asset - forestry	767	1,021	(254)	-25%	767	1,046
<b>Total non-current assets</b>	<b>525,716</b>	<b>536,328</b>	<b>(10,612)</b>	<b>-2%</b>	<b>530,880</b>	<b>542,437</b>
<b>Non-current liabilities</b>						
Trade and other payables	56	56	-	0%	56	56
Landfill aftercare	3,432	2,032	(1,400)	-69%	3,432	2,032
Borrowings	1,026	18,472	17,446	94%	D 9,526	21,710
<b>Total non-current liabilities</b>	<b>4,514</b>	<b>20,560</b>	<b>16,046</b>	<b>78%</b>	<b>4,611</b>	<b>23,798</b>
<b>Net assets</b>	<b>513,040</b>	<b>527,866</b>	<b>14,826</b>	<b>3%</b>	<b>525,399</b>	<b>537,591</b>

**D. Cash and cash equivalents and borrowing:**

We have 8.7m of loans maturing in April. As part of the treasury management process we will be ensuring the maturity dates in the future are spread more in line

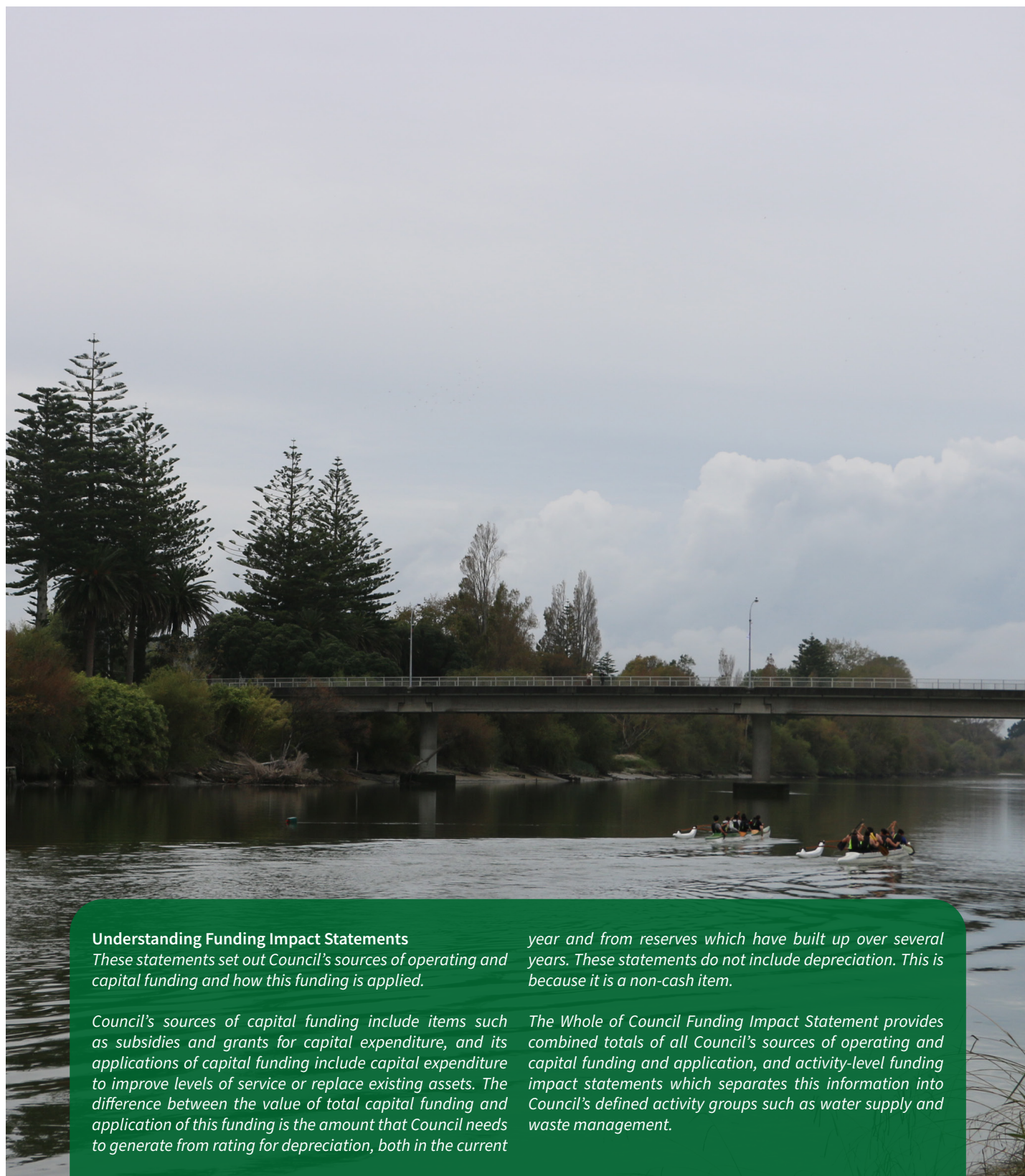
with policy. Total borrowings are \$8m below the levels expected from the annual plan. The full year forecast allows for increased project spend (outlined in the projects report).

## HE TAUĀKĪ KAPEWHITI

### STATEMENT OF CASHFLOWS

For the period ended 31 March 2026

	YTD Actual \$000	YTD Annual Plan \$000	Variance		2026 Forecast \$000	2026 Annual Plan \$000
			\$000	%		
<b>Cash flows from operating activities</b>						
Receipts from rates revenue	18,124	19,577	(1,453)	-7%	24,326	23,437
Other revenue received	2,908	2,468	440	18%	3,698	3,193
Subsidies and grants received	41,037	47,430	(6,393)	-13%	53,543	63,241
Investment Income	504	565	(61)	-11%	685	620
Payments to suppliers and employees	(39,455)	(28,675)	(10,780)	38%	(47,316)	(40,905)
Interest Paid	(369)	(717)	348	-49%	(487)	(957)
<b>Net cash flows from operating activities</b>	<b>22,749</b>	<b>40,648</b>	<b>(17,899)</b>	<b>-44%</b>	<b>34,449</b>	<b>48,629</b>
<b>Cash flows from investing activities</b>						
Insurance Proceeds	16	-	16	0%	16	-
Purchase of property, plant and equipment	(21,546)	(33,175)	11,629	-35%	(32,157)	(41,846)
<b>Net cash flows used in investing activities</b>	<b>(21,530)</b>	<b>(33,175)</b>	<b>11,645</b>	<b>-35%</b>	<b>(32,141)</b>	<b>(41,846)</b>
<b>Cash flows from financing activities</b>						
Loans raised/(repaid)	102	5,338	(5,236)	-98%	(398)	8,404
<b>Net cash flows (used in)/from financing activities</b>	<b>102</b>	<b>5,338</b>	<b>(5,236)</b>	<b>-98%</b>	<b>(398)</b>	<b>10,808</b>
Net increase/(decrease) in cash and cash equivalents	1,321	12,811	(11,490)	-90%	1,910	17,591
Cash and cash equivalents at beginning of year	1,981	3,853	(1,872)	-49%	1,981	3,853
<b>Cash and cash equivalents at end of year</b>	<b>3,302</b>	<b>16,664</b>	<b>(13,362)</b>	<b>-80%</b>	<b>3,891</b>	<b>21,444</b>
Made up of:						
Cash	3,302	16,663	(13,361)	-80%	3,891	21,344
<b>Cash and cash equivalents at end of year</b>	<b>3,302</b>	<b>16,663</b>	<b>(13,361)</b>	<b>-80%</b>	<b>3,891</b>	<b>21,344</b>



#### **Understanding Funding Impact Statements**

*These statements set out Council's sources of operating and capital funding and how this funding is applied.*

*Council's sources of capital funding include items such as subsidies and grants for capital expenditure, and its applications of capital funding include capital expenditure to improve levels of service or replace existing assets. The difference between the value of total capital funding and application of this funding is the amount that Council needs to generate from rating for depreciation, both in the current*

*year and from reserves which have built up over several years. These statements do not include depreciation. This is because it is a non-cash item.*

*The Whole of Council Funding Impact Statement provides combined totals of all Council's sources of operating and capital funding and application, and activity-level funding impact statements which separates this information into Council's defined activity groups such as water supply and waste management.*

## **HE TAUĀKĪ WHAKAWEAWE PŪTEA**

### **FUNDING IMPACT STATEMENTS FOR THE PERIOD ENDING 31 MARCH, 2026**

## FUNDING IMPACT STATEMENT

### WHOLE OF COUNCIL

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	14,823	15,248	11,957	12,783
Targeted rates	7,475	7,223	5,620	5,597
Subsidies and grants for operating purposes	12,423	32,666	26,487	18,606
Fees and charges	3,447	4,666	2,407	2,864
Interest and dividends from Investments	1,353	1,413	479	410
Local authorities fuel tax, fines, infringement fees, and other receipts	210	427	147	151
<b>Total operating funding (A)</b>	<b>39,731</b>	<b>61,643</b>	<b>47,097</b>	<b>40,411</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	34,946	52,281	44,114	34,314
Finance costs	865	506	717	369
Other operating funding applications	-	-	-	-
<b>Total Applications of operating funding (B)</b>	<b>35,811</b>	<b>52,787</b>	<b>44,831</b>	<b>34,683</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>3,920</b>	<b>8,856</b>	<b>2,266</b>	<b>5,728</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	38,071	18,343	20,944	17,516
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	9,698	(1,402)	11,340	(1,749)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>47,769</b>	<b>16,941</b>	<b>32,284</b>	<b>15,767</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	15,360	12,903	22,574	13,592
• to replace existing assets	41,142	13,632	14,510	7,903
Increase (decrease) in reserves	(4,813)	(738)	(2,534)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>51,689</b>	<b>25,797</b>	<b>34,550</b>	<b>21,495</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(3,920)</b>	<b>(8,856)</b>	<b>(2,266)</b>	<b>(5,728)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### WATER SUPPLY

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	260	251	207	206
Targeted rates	2,342	2,263	1,860	1,853
Subsidies and grants for operating purposes	-	33	-	-
Fees and charges	331	521	258	366
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,933</b>	<b>3,068</b>	<b>2,325</b>	<b>2,425</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,572	1,920	1,128	1,233
Internal Finance costs	147	122	-	135
Internal charges applied	368	332	472	764
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,087</b>	<b>2,374</b>	<b>1,600</b>	<b>2,132</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>846</b>	<b>694</b>	<b>725</b>	<b>293</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	2,337	741	2,813	(114)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,337</b>	<b>741</b>	<b>2,813</b>	<b>(114)</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	245	36	186	20
• to replace existing assets	5,353	1,134	4,150	159
Increase (decrease) in reserves	(2,415)	265	(798)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,183</b>	<b>1,435</b>	<b>3,538</b>	<b>179</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(846)</b>	<b>(694)</b>	<b>(725)</b>	<b>(293)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### STORMWATER

	2023/24 Actual \$000	2024/25 LTP \$000	2024/25 AP \$000	2025/26 AP YTD \$000
<b>Sources of operating funding</b>				
General rates	71	69	68	69
Targeted rates	637	616	615	612
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>685</b>	<b>683</b>	<b>681</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	264	311	215	193
Internal Finance costs	114	77	-	-
Internal charges applied	68	70	162	361
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>446</b>	<b>458</b>	<b>377</b>	<b>554</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>262</b>	<b>227</b>	<b>306</b>	<b>127</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,125	417	1,533	523
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,125</b>	<b>417</b>	<b>1,533</b>	<b>523</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	511	233	1,513	439
• to replace existing assets	965	472	390	211
Increase (decrease) in reserves	(89)	(61)	(64)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,387</b>	<b>644</b>	<b>1,839</b>	<b>650</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(262)</b>	<b>(227)</b>	<b>(306)</b>	<b>(127)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### WASTEWATER

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	364	351	258	257
Targeted rates	3,277	3,166	2,326	2,316
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	25	21	19	26
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,666</b>	<b>3,538</b>	<b>2,603</b>	<b>2,599</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,226	2,356	1,686	1,565
Internal Finance costs	351	302	-	286
Internal charges applied	562	577	343	468
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,139</b>	<b>3,235</b>	<b>2,029</b>	<b>2,319</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>527</b>	<b>303</b>	<b>574</b>	<b>280</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	4	-	21
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,708	210	2,964	399
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,708</b>	<b>214</b>	<b>2,964</b>	<b>420</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	-	107	3,048	148
• to replace existing assets	2,910	408	761	552
Increase (decrease) in reserves	(675)	2	(271)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,235</b>	<b>517</b>	<b>3,538</b>	<b>700</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(527)</b>	<b>(303)</b>	<b>(574)</b>	<b>(280)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### WASTE MANAGEMENT

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	135	131	91	91
Targeted rates	1,219	1,178	819	816
Subsidies and grants for operating purposes	-	181	315	7
Fees and charges	1,288	1,969	969	994
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,642</b>	<b>3,459</b>	<b>2,194</b>	<b>1,908</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,276	2,634	1,888	1,726
Internal Finance costs	122	96	-	82
Internal charges applied	198	170	240	349
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,596</b>	<b>2,900</b>	<b>2,128</b>	<b>2,157</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>46</b>	<b>559</b>	<b>66</b>	<b>(249)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,657	19	134	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,701	(578)	2,197	428
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3,358</b>	<b>(559)</b>	<b>2,331</b>	<b>428</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	3,403	24	2,655	179
• to replace existing assets	20	-	-	-
Increase (decrease) in reserves	(19)	(24)	(258)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,404</b>	<b>-</b>	<b>2,397</b>	<b>179</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(46)</b>	<b>(559)</b>	<b>(66)</b>	<b>249</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### TRANSPORT

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	5,352	5,025	3,616	3,601
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	12,224	24,258	25,938	17,313
Fees and charges	59	101	46	45
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>17,635</b>	<b>29,384</b>	<b>29,600</b>	<b>20,959</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	14,073	24,631	27,565	17,152
Internal Finance costs	148	314	-	246
Internal charges applied	1,939	1,970	1,188	1,297
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>16,160</b>	<b>26,915</b>	<b>28,753</b>	<b>18,695</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,475</b>	<b>2,469</b>	<b>847</b>	<b>2,264</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	27,309	15,287	19,849	17,560
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	1,578	765	55	(755)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>28,887</b>	<b>16,052</b>	<b>19,904</b>	<b>16,805</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	5,414	7,112	12,999	12,371
• to replace existing assets	25,403	10,967	8,379	6,698
Increase (decrease) in reserves	(455)	442	(627)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>30,362</b>	<b>18,521</b>	<b>20,751</b>	<b>19,069</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,475)</b>	<b>(2,469)</b>	<b>(847)</b>	<b>(2,264)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT COMMUNITY FACILITIES

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	3,561	3,437	2,544	2,533
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	25	180	2	3
Fees and charges	191	287	155	224
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,777</b>	<b>3,904</b>	<b>2,701</b>	<b>2,760</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,881	2,925	1,886	1,918
Internal Finance costs	46	(65)	-	(111)
Internal charges applied	634	582	791	1,002
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,561</b>	<b>3,442</b>	<b>2,677</b>	<b>2,809</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>216</b>	<b>462</b>	<b>24</b>	<b>(49)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	5,880	1,144	618	(19)
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	887	45	177	223
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>6,767</b>	<b>1,189</b>	<b>795</b>	<b>204</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	2,163	1,177	728	122
• to replace existing assets	5,257	382	285	33
Increase (decrease) in reserves	(437)	92	(194)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>6,983</b>	<b>1,651</b>	<b>819</b>	<b>155</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(216)</b>	<b>(462)</b>	<b>(24)</b>	<b>49</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### PLANNING & REGULATORY

	2024/25 LTP \$000	2024/25 Actual \$000	2024/25 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	3,073	2,940	2,619	2,608
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	175	7,262	208	991
Fees and charges	1,329	1,336	777	1,015
Internal charges and overheads recovered	244	207	378	378
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>4,821</b>	<b>11,745</b>	<b>3,982</b>	<b>4,992</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	2,617	8,025	2,152	2,568
Internal Finance costs	(4)	107	-	122
Internal charges applied	2,204	1,892	1,604	1,604
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>4,817</b>	<b>10,024</b>	<b>3,756</b>	<b>4,294</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>4</b>	<b>1,721</b>	<b>226</b>	<b>698</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	150	(342)	649	(505)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>150</b>	<b>(342)</b>	<b>649</b>	<b>(505)</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	-	1,346	818	107
• to replace existing assets	180	38	196	86
Increase (decrease) in reserves	(26)	(5)	(139)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>154</b>	<b>1,379</b>	<b>875</b>	<b>193</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(4)</b>	<b>(1,721)</b>	<b>(226)</b>	<b>(698)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### LEADERSHIP & GOVERNANCE

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	2,456	2,371	2,570	2,559
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	352	23	293
Fees and charges	34	4	26	20
Internal charges and overheads recovered	-	-	-	-
Other operating funding	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,490</b>	<b>2,727</b>	<b>2,619</b>	<b>2,872</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,623	1,957	1,897	2,159
Internal Finance costs	5	71	-	97
Internal charges applied	840	738	613	613
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,468</b>	<b>2,766</b>	<b>2,510</b>	<b>2,869</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>22</b>	<b>(39)</b>	<b>109</b>	<b>3</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,450	1,671	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	(22)	405	(33)	104
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,428</b>	<b>2,076</b>	<b>(33)</b>	<b>104</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	1,450	2,037	124	94
• to replace existing assets	205	31	29	13
Increase (decrease) in reserves	(205)	(31)	(77)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,450</b>	<b>2,037</b>	<b>76</b>	<b>107</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(22)</b>	<b>39</b>	<b>(109)</b>	<b>(3)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## FUNDING IMPACT STATEMENT

### CORPORATE FUNCTIONS

	2024/25 LTP \$000	2024/25 Actual \$000	2025/26 YTD AP \$000	2025/26 YTD Actual \$000
<b>Sources of operating funding</b>				
General rates	(450)	671	(16)	860
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	400	-	-
Fees and charges	190	426	156	175
Internal charges and overheads recovered	8,464	7,877	6,255	7,053
Other operating funding	1,563	1,839	626	561
<b>Total operating funding (A)</b>	<b>9,767</b>	<b>11,213</b>	<b>7,021</b>	<b>8,649</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	7,414	7,731	6,382	5,811
Internal Finance costs	1,031	603	717	(599)
Internal charges applied	799	423	246	1,080
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>9,244</b>	<b>8,757</b>	<b>7,345</b>	<b>6,292</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>523</b>	<b>2,456</b>	<b>(324)</b>	<b>2,357</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,775	220	487	(46)
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	235	(3,064)	554	(2,049)
Gross proceeds from sale of assets	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,010</b>	<b>(2,844)</b>	<b>1,041</b>	<b>(2,095)</b>
<b>Application of capital funding</b>				
Capital expenditure				
• to meet additional demand	-	-	-	-
• to improve the level of service	2,175	831	503	111
• to replace existing assets	849	200	320	151
Increase (decrease) in reserves	(491)	(1,419)	(106)	-
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,533</b>	<b>(388)</b>	<b>717</b>	<b>262</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(523)</b>	<b>(2,456)</b>	<b>324</b>	<b>(2,357)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## GETTING IN TOUCH

Your feedback plays a big role in making our district a better place to live, work and play. We are keen to hear from you, and welcome your ideas and comments.

Here's how you can get in touch:



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



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**18 PUBLIC EXCLUDED ITEMS****RESOLUTION TO EXCLUDE THE PUBLIC****RECOMMENDATION**

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48 for the passing of this resolution</b>
<b>9.1 - Wairoa Airport Upgrade - Project Update</b>	s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
<b>9.2 - PX-Assets &amp; Infrastructure Update</b>	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information  s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7