TE KAUNIHERA O TE AWA KAIRANGI

19 June 2025

Order Paper for Council meeting to be held in the
Council Chambers, 2nd Floor, 30 Laings Road, Lower Hutt,
on:

Friday 27 June 2025 commencing at 2:00 pm

The meeting will be livestreamed on Council's You Tube page.

Membership

Mayor C Barry (Chair)
Deputy Mayor T Lewis

Cr G Barratt	Cr J Briggs
Cr K Brown	Cr B Dyer
Cr S Edwards	Cr A Mitchell
Cr K Morgan	Cr C Parkin
Cr N Shaw	Cr T Stallinger
Cr G Tupou	

For the dates and times of Council Meetings please visit www.huttcity.govt.nz

Have your say
You can speak under public comment to items on the agenda to the Mayor and Councillors at this meeting. Please let us know by noon the working day before the meeting. You can do this by emailing DemocraticServicesTeam@huttcity.govt.nz or calling the Democratic Services Team on 04 570 6666 | 0800 HUTT CITY

TE KAUNIHERA O TE AWA KAIRANGI | COUNCIL

Chair	Mayor Campbell Barry
Deputy Chair	Deputy Mayor Tui Lewis
Membership:	All Councillors (11) Refer to Council's Standing Orders (SO 31.10 Provisions for Mana Whenua)
Meeting Cycle:	Council meets on an eight-weekly basis (extraordinary meetings can be called following a resolution of Council, or on the requisition of the Chair or one-third of the total membership of Council)
Quorum:	Half of the members

POWER TO (BEING A POWER THAT IS NOT CAPABLE OF BEING DELEGATED)[1]:

- Make a rate.
- Make bylaws.
- Borrow money other than in accordance with the Long Term Plan (LTP).
- Purchase or dispose of assets other than those in accordance with the LTP.
- Purchase or dispose of Council land and property other than in accordance with the LTP.
- Adopt the LTP, Annual Plan and Annual Report.
- Adopt policies required to be adopted and consulted on under the Local Government Act 2002 in association with the LTP or developed for the purpose of the Local Governance Statement.
- Appoint the Chief Executive.
- Exercise any powers and duties conferred or imposed on the local authority by the Local Government Act 1974, the Public Works Act 1981, or the Resource Management Act 1991, that are unable to be delegated.
- Undertake all other actions which are by law not capable of being delegated.
- The power to adopt a Remuneration and Employment Policy for Council employees.

DECIDE ON:

Policy and Bylaw issues:

- Adoption of all policies required by legislation.
- Adoption of strategies, and policies with a city-wide or strategic focus.
- Approval of draft bylaws before the consultation.
- Adoption of new or amended bylaws.

District Plan:

- Approval to call for submissions on any Proposed District Plan, Plan Changes and Variations.

1 Work required before the making of any of these decisions may be delegated.

- Before public notification, approval of recommendations of District Plan Hearings Subcommittees on any Proposed Plan, Plan Changes (including private Plan Changes) and Variations.
- The withdrawal of Plan Changes in accordance with clause 8D, Part 1, Schedule 1 of the Resource Management Act 1991.
- Approval, to make operative, District Plan and Plan Changes (in accordance with clause 17, Part 1, Schedule 1 of the Resource Management Act 1991).
- Acceptance, adoption, or rejection of private Plan Changes.

Representation, electoral and governance matters:

- The method of voting for the triennial elections.
- Representation reviews.
- Council's Code of Conduct for elected members.
- Hearing of and making decisions on breaches of Council's Code of Conduct for elected members.
- Elected members' remuneration.
- The outcome of any extraordinary vacancies on Council.
- Any other matters for which a local authority decision is required under the Local Electoral Act 2001.
- Appointment and discharge of members of committees when not appointed by the Mayor.
- Adoption of Terms of Reference for Council Committees, Subcommittees and Working Groups, and oversight of those delegations.
- Council's delegations to officers, community boards and community funding panels.

Delegations and employment of the Chief Executive:

Appointment of the Chief Executive of Hutt City Council.

Meetings and committees:

- Standing Orders for Council and its committees.
- Council's annual meeting schedule.

Long Term and Annual Plans:

- The adoption of the LTP and Annual Plans.
- Determination of rating levels and policies required as part of the LTP.
- Adoption of Consultation Documents proposed and final LTPs and proposed and final Annual Plans.

Council Controlled Organisations:

- The establishment and disposal of any Council Controlled Organisation or Council Controlled Trading Organisation.
- Approval of annual Statements of Intent and annual Statement of Expectation for Council Controlled Organisations and Council Controlled Trading Organisations.

Community Engagement and Advocacy:

- Receive reports from the Council's Advisory Groups.
- Regular reporting from strategic partners.

Operational Matters:

- Civil Defence Emergency Management matters requiring Council's input.
- Road closing and road stopping matters.
- Approval of overseas travel for elected members.
- All other matters for which final authority is not delegated.

Appoint:

- The non-elected members of the Standing Committees, including extraordinary vacancies of non- elected representatives.
- The Directors of Council Controlled Organisations and Council Controlled Trading Organisations.
- Council's nominee on any Trust.
- Council representatives on any outside organisations (where applicable and time permits, recommendations for the appointment may be sought from the appropriate Standing Committee and/or outside organisations).
- Council's Electoral Officer, Principal Rural Fire Officer and any other appointments required by statute.
- The recipients of the annual Civic Honours awards.

TE KAUNIHERA O TE AWA KAIRANGI | HUTT CITY COUNCIL

Ordinary meeting to be held in the Council Chambers,
2nd Floor, 30 Laings Road, Lower Hutt on
Friday 27 June 2025 commencing at 2:00 pm.

ORDER PAPER

PUBLIC BUSINESS

1. OPENING FORMALITIES - KARAKIA TIMATANGA

Whakataka te hau ki te uru
Whakataka te hau ki te tonga
Kia mākinakina ki uta
Kia mātaratara ki tai
E hī ake ana te atakura
He tio, he huka, he hau hū
Tīhei mauri ora.

Cease the winds from the west
Cease the winds from the south
Let the breeze blow over the land
Let the breeze blow over the ocean
Let the red-tipped dawn come with a sharpened air.
A touch of frost, a promise of a glorious day.

2. APOLOGIES

No apologies have been received.

3. PUBLIC COMMENT

Generally up to 30 minutes is set aside for public comment (three minutes per speaker on items appearing on the agenda). Speakers may be asked questions on the matters they raise.

4. CONFLICT OF INTEREST DECLARATIONS

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

5. WATER SERVICES DELIVERY MODEL

Report No. HCC2025/3/174 by the Strategic Advisor 9

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

6. URBAN PLUS LIMITED GROUP STATEMENT OF INTENT FOR THE THREE YEARS - 2025/26 TO 2027/28

Report No. HCC2025/3/175 by the Senior Financial Accountant 64

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

7. SEAVIEW MARINA LIMITED STATEMENT OF INTENT FOR THE THREE YEARS - 2025/26 TO 2027/28

Report No. HCC2025/3/176 by the Senior Financial Accountant 90

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

8. ADOPTION OF ANNUAL PLAN 2025-26

Report No. HCC2025/3/178 by the Manager Financial Planning and Performance 120

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

9. SETTING OF RATES FOR 2025-26

Report No. HCC2025/3/179 by the Manager Finance Transaction Services 303

MAYOR'S RECOMMENDATION:

"That the recommendation contained in the report be endorsed."

10. RATEPAYER ASSISTANCE SCHEME

Report No. HCC2025/3/180 by the Manager Finance Transaction Services 323

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

11. CITY LINK BRIDGE PROCUREMENT

Report No. HCC2025/3/192 by the Programme Coordinator 348

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be endorsed."

12. LOCAL ELECTIONS 2025: NON-BINDING REFERENDUM QUESTION TO EXPLORE AMALGAMATION IN THE WELLINGTON METROPOLITAN AREA

Report No. HCC2025/3/200 by the Mayor 358

MAYOR'S RECOMMENDATION:

"That the recommendations contained in the report be discussed."

13. REMITS FOR LOCAL GOVERNMENT NEW ZEALAND'S ANNUAL GENERAL MEETING 2025

Report No. HCC2025/3/182 by the Policy Advisor 363

MAYOR’S RECOMMENDATION:

“That the recommendations contained in the report be discussed.”

14. QUESTIONS

With reference to section 32 of Standing Orders, before putting a question a member shall endeavour to obtain the information. Questions shall be concise and in writing and handed to the Chair prior to the commencement of the meeting.

15. EXCLUSION OF THE PUBLIC

MAYOR'S RECOMMENDATION:

“That the public be excluded from the following parts of the proceedings of this meeting, namely:

16. IAF STORMWATER AND WASTEWATER UPGRADES - PROPERTY ACQUISITION UPDATE

The general subject 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(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

(A)	**(B)**	**(C)**
General subject of the matter to be considered.	Reason for passing this resolution in relation to each matter.	Ground under section 48(1) for the passing of this resolution.
IAF Stormwater and Wastewater upgrades - property acquisition update.	The withholding of the information is necessary to protect the privacy of natural persons. (s7(2)(a)). The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities (s7(2)(h)).	That 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 exist.

This resolution is made in reliance on section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or 7 of that Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as specified in Column (B) above."

Kate Glanville
SENIOR DEMOCRACY ADVISOR

Hutt City Council

06 June 2025

Report no: HCC2025/3/174

Water Services Delivery Model

Purpose of Report

1. This report seeks Council agreement on its future water services delivery model as required by The Local Government (Water Services Preliminary Arrangements) Act 2024, and requests officers to proceed to finalise the Water Services Delivery Plan and approve delegations to enable establishment timeframes for the new joint water services organisation to be met.

Recommendations

That Council:

(1) notes the majority support from the community for Council's preferred water services delivery model option following the consultation undertaken from 20 March 2025 to 20 April 2025;

(2) notes that similar levels of community support were received for the preferred water services delivery model by each of the partner Councils;

(3) agrees to jointly establish and co-own a new water services Council Controlled Organisation (water organisation) for water, wastewater and stormwater services, together with Porirua, Upper Hutt and Wellington City Councils, and Greater Wellington Regional Council;

(4) notes the intention to transfer its assets, debt, liabilities and services in relation to drinking water, wastewater and stormwater to the new jointly owned water organisation on or by 1 July 2026;

(5) requests officers to develop a joint Water Services Delivery Plan and foundation documents for Council's approval in August 2025 prior to submission to the Secretary of Local Government (Department of Internal Affairs) by 3 September 2025;

(6) amends the terms of reference for the Advisory Oversight Group (the AOG) as set out in this report, to allow the AOG to undertake specific establishment activities to give effect to Council's agreed water services delivery model;

(7) delegates to the Mayor and any alternate (as the Council's representative on the AOG) the power to make decisions on the following establishment activities only:

    (a) the appointment, removal, and remuneration of the interim directors of the new water organisation; and

    (b) approve the new water organisation's draft Constitution and draft Stakeholders Agreement;

(8) notes that the final decision to approve and ratify the new water organisation's Constitution and Stakeholders Agreement will be made by each of the individual participating councils and

(9) delegates to the Chief Executive the power to make decisions on the establishment activities listed above in recommendation 7 in the event, and to the extent that, the Wellington Water Advisory Oversight Group is disestablished before decisions on those matters are made, noting that it is intended that the Wellington Water Advisory Oversight Group will be disestablished by or before 11 October 2025.

For the reasons that Council is required to determine a future water services delivery model for inclusion in its Water Services Delivery Plan to meet legislative requirements and to meet tight establishment timelines, by ensuring appropriate delegations are in place.

Background

2. The Government's Local Water Done Well (LWDW) water reform programme requires councils to review and confirm a water services delivery model and submit a Water Services Delivery Plan (WSDP) no later than 3 September 2025. The process is on a tight timeframe with all councils having to work with some ambiguity over the precise arrangements that will govern future water services delivery, as legislation is being developed alongside Council's decision-making processes.

3. The overriding purpose of the reform is to deliver water services that are sustainable, affordable and high quality. The intent is to improve water services for communities through local ownership and control, financial sustainability, transparency and accountability, and environmental and public health protection.

Delivery Model Consultation

4. At its meeting of 29 October 2024, Council agreed to consider and consult on two options for the future delivery model for water services. These were the proposed new joint asset owning Council Controlled Organisation (CCO) model (the preferred option), and the status quo, with changes to meet new legal requirements for managing water services. This decision was in accordance with the Local Government (Water Services Preliminary Arrangements) Act 2024 (the Act) which requires Council to consider and consult on at least two options for a future water services delivery model.

5. The features of the two options are compared in the following tables.

	★ Preferred **New multi-council-owned water organisation**	**Modified status quo** (Wellington Water modified to meet legislative requirements)
Asset ownership (i.e. the pipes, pump stations, reservoirs, wastewater treatment plants etc)	Assets are owned by the new organisation	Assets are owned by each individual Council
Ownership of the organisation	The shareholders are the individual Councils.	The shareholders are the individual Councils.
Decisions on spending in a new regulatory environment	The Board of the new organisation will make decisions based on input from Councils through a statement of expectation. Stricter regulation on price and quality (Commerce Commission) and water quality and wastewater standards (Taumata Arowai).	Individual Councils make decisions based on the advice provided by Wellington Water Ltd. We consult through our planning – Long Term Plans/ Annual Plans. Stricter regulation on price and quality (Commerce Commission) and water quality and wastewater standards (Taumata Arowai).
Charging for services	The water services will be removed from rates, and the new organisation will bill property owners separately. There may be some interim arrangements for each Council as the new organisation gets established.*	Currently, all water services are paid through each Council's rates. There would be no change to this under the modified status quo.
Water meters	Highly likely to be introduced.	Highly likely to be introduced

	★ Preferred **New multi-council-owned water organisation**	**Modified status quo** (Wellington Water modified to meet legislative requirements)
Costs to customers	Based on our high-level financial modelling, the preferred option results in water charges that are about a third less than the modified status quo by 2033/34 but are still challenging from an affordability perspective.	Early indicative estimates are that the costs to customers will go up substantially. Based on current estimates, by 2034, the average cost per connection under a full capital programme will be significantly higher than the preferred option.
Debt capacity (noting that debt pays for long term assets to reflect the intergenerational benefits for these long run assets)	Water reforms will allow higher borrowing capacity for new water organisations based on funds from operations as a proportion of debt. This is expected to be equivalent to around five times revenue. This higher borrowing capacity enables costs to be spread over a longer period.	Currently, we can borrow 2.8 times our revenue (or up to 280% debt to revenue ratio).** Our financial strategy shows that Council is heavily indebted, and there is constrained investment and ability to make the appropriate investments over the long term.
Customer enquiries	The new organisation would be the single point of contact for all service requests.	The first point of contact is the individual Council, which passes these to Wellington Water
Population growth	Will improve the ability to meet population growth through access to greater borrowing.	May restrict new housing development. Without substantial investment to increase network capacity, some parts of Lower Hutt have limited ability to add new housing.
Board appointments	A decision by shareholder Councils and Iwi on an oversight group. The details of this are still being worked through. For more information visit dia.govt.nz	A unanimous decision by the Wellington Water Ltd shareholding Councils

6. The purpose of the consultation was to help guide the decision about the type of organisation best suited to deliver water services in the future.

7. Council considered the draft consultation document at its meeting of 11 March 2025 and delegated approval to finalise the wording of the document to the Mayor and Committee Chairs. A copy of the consultation document is attached as Appendix 1.

8. Consultation occurred between 20 March 2025 and 20 April 2025, with 294 submissions received. Most submitters (69%) supported the Council's preferred water services delivery model option. Of the 275 submissions which recorded a preference for one of the two model options, 73.5% supported the Council's preferred option. A summary of the consultation is attached as Appendix 2.

9. The following table summarises the most frequently raised themes of submitters showing the breadth and strength of community views:

Theme	Subthemes / Issues	Frequency in Feedback
Infrastructure & Environment	Ageing pipes nearing end-of-life, frequent water leaks, underperformance at Seaview Wastewater Treatment Plant, flooding risks, climate resilience gaps.	Extremely High
Governance & Trust	Lack of confidence in Wellington Water Ltd, need for transparency, community accountability, dissatisfaction with communication and responsiveness.	Very High
Financial Concerns	Concerns about cost escalation, ratepayer affordability, lack of clarity around future pricing, fears over new bureaucracy and setup costs.	Very High
Mana Whenua Involvement	Affirmation of Te Mana o te Wai, expectation of iwi governance roles, importance of cultural values and kaitiakitanga in water management, desire for co-design.	High Support (some opposition noted)
Service Delivery Experience	Satisfaction with drinking and wastewater services was generally positive; stormwater and drainage less so, especially in flood-prone areas.	Moderate
Equity & Fairness	Concerns about regional cross-subsidisation, fair investment distribution, representation of Lower Hutt interests in regional model	Moderate to High
Future Planning	Calls for long-term investment strategy, climate-proof infrastructure, population growth planning, sustainable asset management	High

10. Community consultation undertaken by the other partner councils in the Wellington metropolitan area, had a similar or greater level of support for the new joint asset owning CCO model. A summary of the consultation for each council is attached as Appendix 3.

11. Wellington City Council considered its future water services delivery model at its meeting of 22 May 2025 agreeing to the proposed new joint regional asset owning water CCO. It also asked its officers to provide further advice or made noting recommendations on a few consequential matters relating to the transfer of water services to a new water organisation.

12. Porirua City and Greater Wellington Regional Councils are set to decide the matter at meetings on 26 June 2025 and Upper Hutt City Council on 30 June 2025. Each of these councils has the new joint asset owning CCO model as its preferred option.

Advisory Oversight Group

13. As part of working together on the joint regional water services delivery model, councils previously agreed to establish a joint governance oversight group called the 'Advisory Oversight Group' (AOG) made up of elected members and lwi partner representatives.

14. The main role of the AOG to date has been developing a joint water services delivery plan for the region, including options for future delivery models based on strategic option selection and high-level design.

15. To now give effect to the agreed water services delivery model and the proposed WSDP, it is proposed that the Terms of Reference of the AOG be amended to enable the AOG to undertake two specific activities in relation to the approval of the new water organisation's foundation documents until a Stakeholders Committee of the participating councils and iwi can be established. These are the appointment, removal and remuneration of interim directors to the Board of the new water organisation and approval of the new water organisation's draft Constitution and draft Stakeholders Agreement that will be presented to Council in August 2025.

16. This will require a resolution of Council delegating to the mayor, (or his alternate), as Council's representative on the AOG, the power to make decisions on these two matters.

17. Should the AOG be disestablished before these decisions have been made then it is proposed that the delegations be passed to the Chief Executive.

18. It is the intention of all parties that the Advisory Oversight Group will be disestablished by or before the local elections on 11 October 2025 and a Stakeholders Committee of the participating councils and iwi will be established following ratification of a Stakeholders Agreement by the participating councils and iwi.

Discussion

19. Council is required in terms of section 61 of the Local Government (Water Services Preliminary Arrangements) Act 2024, to assess the advantages and disadvantages of the two options, identified in its decision making.

20. In determining its preferred option in October 2024, Council noted the following advantages and disadvantages of the two models.

Model	Advantages	Disadvantages
Wellington Water Ltd type model (modified status quo option per consultation)	• established model familiar to councils and communities • some economies of scale and integration across metro councils • existing relationships and processes in place • existing depth and range of in-house expertise who have good knowledge of the water networks	• fragmented accountabilities between WWL and councils • constrained and uneven funding across shareholding Councils • limited investment in critical core IT systems • challenges in optimising investment across whole network • dependent on Council decision making processes to determine investment funding levels • borrowing limits for each Council have restricted headroom and are unable to fully fund investment needed for ageing networks, with significant range of risks. • Councils have restricted financing limits through LGFA of debt to revenue ratio of 280%, • Organisational capacity and capability limited due to funding constraints from Councils. • substantial price increases likely required over time

Model	Advantages	Disadvantages
New multi-council owned water organisation (preferred option per consultation)	• clarity with a single point of accountability for service delivery • enabling a more efficient management of the networks • structure of water CCO will enable access to higher LGFA financing capacity to address investment in ageing networks, with equivalent of debt to revenue ratio limit of 500% which is significantly higher than Council limit of 280%. • empowered to operate independently and prioritise investment • scale to enable efficiency and in-house capability development • long term planning and investment would not be subject to short term political cycles.	• significant change and transition required • loss of direct Council control over water assets and services • potential for less local influence and responsiveness • complex implementation across multiple councils • substantial price increases likely required over time

21. Based on community preferences as identified through community consultation (both locally and regionally) and on the assessment of advantages and disadvantages of the two models, officers recommend the establishment of a multi-Council water CCO in partnership with Porirua City, Upper Hutt City, Wellington City and Greater Wellington Regional Council.

22. Given the nature of the reform process and the ongoing development of the legislation, the decision on the preferred model needs to be made in the absence of clarity over the future management and governance of the new entity. Ideally the legislation would be in place at this time to give elected members assurance of the scope and nature of their role in relation to water organisations, however this isn’t the case. We are not unique in this position. This applies to all potential partner councils, and universally across the country where councils are considering the future of water services delivery.

23. Governance arrangements will be addressed in the Statement of Expectations, and the Shareholder Agreement for the new entity. Elected member and iwi involvement in the preparation of these documents is both important and necessary. If a joint model is agreed, over the next two months officers will work with the proposed partner councils to progress a set of draft governance documents for Council engagement in August.

Options

24. Council is required by the Local Government (Water Services Preliminary Arrangements) Act 2024 to consult and decide on a future water services delivery model and then submit to Government a Water Services Delivery Plan (WSDP) that incorporates the agreed delivery model.

25. While two model options have been identified for consideration, there are major practical issues with continuance of a modified status quo option. The current regional approach would only be viable if all partners agreed and would be constrained by the ability to submit a compliant WSDP to Government within the available timeframe.

Climate Change Impact and Considerations

26. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

Consultation

27. Council has formally consulted on its future water services delivery model, with the outcome of that consultation covered in the background section of this report.

Legal Considerations

28. Section 61 of the Local Government (Water Services Preliminary Arrangements) Act 2024 (the Act) requires Councils to identify at least two options in considering its service delivery model for inclusion in its WSDP and to assess the advantages and disadvantages of each option.

29. Section 62 of the Act requires Council to consult and decide on a future water services delivery model before it submits to Government a Water Services Delivery Plan (WSDP) that incorporates the agreed delivery model.

30. Council has complied with the requirements of the Act in respect to these matters.

Financial Considerations

31. The cost of delivering financially sustainable water services is projected to substantially increase in the future with a considerable backlog of renewals still to be undertaken. Economic and financial modelling indicates that the new joint Council owned water organisation will keep household water costs lower over time than the modified status quo.

32. The draft Water Services Delivery Plan (WSDP) has been prepared on the new joint Council owned water organisation but will not be finalised until all partner Councils have decided on their future water services delivery model.

Appendices

No.	Title	Page
1⇩	Water Services Delivery Model Consultation Document	19
2⇩	Summary of Public Consultation	49
3⇩	Summary of consultation on water services delivery model for all partner Councils	54

Author: Bruce Hodgins
Strategic Advisor

Reviewed By: Jenny Livschitz
Group Chief Financial Officer

Approved By: Jo Miller
Chief Executive

Have your say

Ngā ratonga wai o te anamata mō Te Awa Kairangi ki Tai

The future of water services for Lower Hutt

This is the **most important decision** we'll make for our city in decades.

This document has been developed to help residents understand the options and give feedback to guide Hutt City Council's decision on the future of water services.

Alongside the other metro Councils and Greater Wellington Regional Council, we are presenting two options for consideration – our preferred option of a multi-council-owned water services organisation, or the status quo of Wellington Water Ltd, modified to meet new Government requirements.

In this document, you will see two sections. Part A covers background and key information about the options, and Part B includes a comparison of the options with financial details, levels of services and statutory information.

Visit **hutt.city/futurewater** to find out more and have your say by completing the survey before 20 April 2025.

Ngā hua o roto
Contents

He Kupu nā te Koromatua
Introduction from the Mayor

Kia ora, welcome to our consultation document on the future of water services

Now more than ever, we need to consider what our water services look like - not just in Lower Hutt, but across our region.

Decades of underinvestment and an ageing network means our water infrastructure is not coping with current demand; let alone the future population growth we are expecting in years to come.

You've probably noticed leaks in your neighbourhood. While we've made progress in repairing them, the reality is that ageing pipes make this a temporary fix. The real solution is large-scale pipe replacement.

The investment required into our wastewater treatment plant and other major water assets is significant over the next 20-30 years. There is a lot of work to do, but affordability is a challenge. Councils can't afford this within the current structure without imposing steep rate increases on residents.

This isn't unique to Lower Hutt; communities up and down New Zealand are grappling with similar issues.

We need a reliable, sustainable and safe network in place for future generations.

This document presents two options that we want residents to review and give feedback on.

Our preferred option would give ownership of public water assets and services to a new multi-council-owned company. The new entity would be able to borrow more than Council currently can, helping spread the cost across over a longer period of time.

I've been saying for over five years that the current Wellington Water Ltd structure is not fit for purpose, and the reality is that we've been delayed in making the changes necessary due to frequent updates in government policy, but now is our opportunity to improve what we have.

It's really important to have your say. Councils will need to make decisions about the future of water services by 27 June 2025, and your feedback will help shape those choices.

I encourage you to take time to read this consultation document and tell us your thoughts on the two options we have put forward.

Ngā mihi nui,

Campbell Barry
Te Koromatua o Te Awa Kairangi ki Tai
Mayor of Lower Hutt

Wāhanga
Part:

A

Te horopaki me ngā kōwhiringa matua
Background and key information about the options

Kia pai ake ngā ratonga wa ā muri ake nei
Delivering better water services for the future

The future of water services in the Wellington region is at a crossroads. To ensure clean, safe, and sustainable water for generations to come, we are seeking community feedback on two options for reform.

Our preferred option is a new multi-council-owned water organisation, which would take ownership of public water assets and services. This model allows for better long-term planning, investment, and environmental protection while keeping costs to consumers lower.

The alternative is a modified version of the current Wellington Water Ltd model, where Councils retain asset ownership while Wellington Water Ltd manages services. While this maintains the status quo, it may limit future investment, efficiency, sustainability and lead to higher costs to consumers.

Regardless of the chosen approach, water infrastructure will remain publicly owned and managed on behalf of ratepayers. We have outlined the challenges facing our water network, the need for reform, and the details of both options.

We are seeking community feedback on two options for reform

He aha te raru o ngā ratonga wai?
What's the problem with water services?

Like many parts of the country, our water networks face significant challenges. We experience water leaks, ageing infrastructure, and water shortages during the summer months. Our wastewater plants sometimes fail to meet quality standards, and many waterways remain in poor condition.

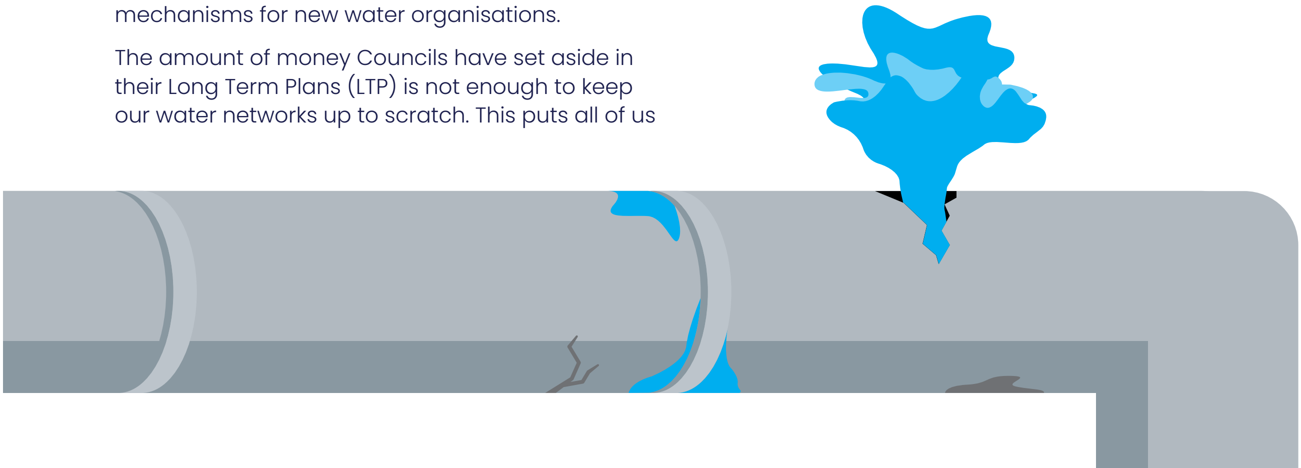
It's challenging to meet the long-term needs of our growing population for drinking water, wastewater and stormwater systems. Adding to these challenges, climate change means we have storm events that are more frequent and more devastating, putting pressure on water networks.

The Government's Local Water Done Well reform introduces new regulatory standards for water services that all councils must meet, as well as mandatory planning and accountability mechanisms for new water organisations.

The amount of money Councils have set aside in their Long Term Plans (LTP) is not enough to keep our water networks up to scratch. This puts all of us at risk if services were to fail. While we've put more funding into water services, especially for leaks and repairs, our efforts are limited by what ratepayers can afford and our ability to borrow for necessary upgrades and renewals.

Here in the Wellington region, we are also limited by the cumbersome and inefficient arrangements underpinning our current way of delivering water services through Wellington Water Ltd.

As a country, we have not been paying enough for water services, so whatever happens, water is going to cost more than it has previously. We must address these issues urgently and over time, but in a way that is fit for purpose and most affordable.



Te whakahaere o ngā ratonga wai
How it works now

Councils own the water networks in their own area. Greater Wellington owns the drinking water treatment plants, main pumps, and pipelines to get water to the city reservoirs.

Wellington Water Ltd is the water services provider for Councils. It is fully funded by and delivers services to Councils that own it: Hutt, Porirua, Upper Hutt and Wellington City Councils, South Wairarapa District Council and Greater Wellington.

Wellington Water Ltd is governed by a board of independent directors.

A representative from each Council sits on the Wellington Water Ltd Committee, which provides overall direction for the organisation and appoints its directors.

While all our current Council plans show increased investment in water, we know this is not enough to maintain supplies that meet standards and more will be required.

New multi-council-owned water organisation

This includes:

- Lower Hutt City Council
- Porirua City Council
- Wellington City Council
- Upper Hutt City Council
- Greater Wellington Regional Council

Wellington Water Ltd (current model)

Pūrongo Whaihua Pūtea
Wellington Water Ltd Value for Money Reports

In early March 2025, Wellington Water Ltd released reports they had commissioned to identify better value for money through the investment made by its shareholding councils, which includes Hutt City Council.

At this stage, we do not know the implications of these reports on our financial modelling. We will share updates on this with our community through our usual channels as soon as we can. In the meantime, we encourage you to please have your say on the new model proposed for water services included in this consultation document.

It's really important to have your say so that whatever model is in place in the future meets community needs and expectations for quality water provision.

He aha te take me whakahou ai ngā ratonga wai?
Why is water reform needed?

To address challenges facing water around the country, the Government has now introduced Local Water Done Well, which aims to:

- **Strengthen the regulation of water services by:**

  Implementing new water quality and wastewater standards regulated by the Water Services Authority — Taumata Arowai.

  Introducing economic regulation covering price, quality and affordability issues through the Commerce Commission.

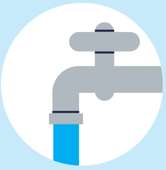
- **Enable water services to continue being delivered locally** - with a mixture of measures that encourage Councils to work together in new water Council Controlled Organisations (CCOs), ringfence the money going into water (to prevent cross subsidisation of other Council activities) and have greater borrowing ability to better spread costs over the life of water assets.

Under Local Water Done Well, the Government has committed that water services remain in public ownership. Councils and water organisations will not be able to privatise water services.

Me pēhea hā mātou ratonga wai hei ngā rā o te anamata?

What is the best way to deliver our water services in the future?

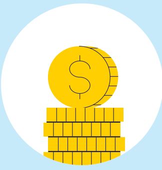
Under Local Water Done Well, every local authority in New Zealand is now required to consider its future service delivery model, keeping in mind:



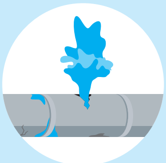
Water quality risks
Leaks and pollution of waterways must be addressed. New water standards set by the Water Services Authority — Taumata Arowai will help to improve drinking water quality and stormwater and wastewater networks over time.

Growing populations put pressure on core infrastructure
Investment is needed to keep pace.

Financial sustainability
More investment is needed for the long term, and the current model is unsustainable.



Affordability
Paying for water services will increase no matter what. Which option is going to be less costly for ratepayers over time?



Ageing infrastructure
Major upgrades and renewals are required.

Environmental impact and sustainability
We know that expectations and regulatory standards are increasing and that we need to be prepared to invest if we are to meet our aspirations in this area.

Government requirements
A service model must be submitted to the Department of Internal Affairs by 3 September 2025.

Te kōwhiri i te rātonga pai rawa
Choosing the best service delivery model

As part of Local Water Done Well, the Government has mandated that councils review how water services are delivered based on a range of options.

This consultation is to help guide the decision about the type of organisation best suited to deliver water services. Five Councils have agreed to work together – Hutt City, Upper Hutt City, Porirua City, Wellington City and Greater Wellington. We have worked in partnership with Iwi to consider and test a range of delivery model options (the South Wairarapa District Council has decided to work with other Wairarapa Councils rather than this side of the Remutaka Hill).

These five Councils have worked together for 10 years with Wellington Water Ltd as our water services provider. Each Council has considered the issue and separately arrived at a common view that it's time to change how we deliver our water services.

Hutt City Council is keen to explore this issue with our communities, so we are asking you to consider and give feedback on two options:

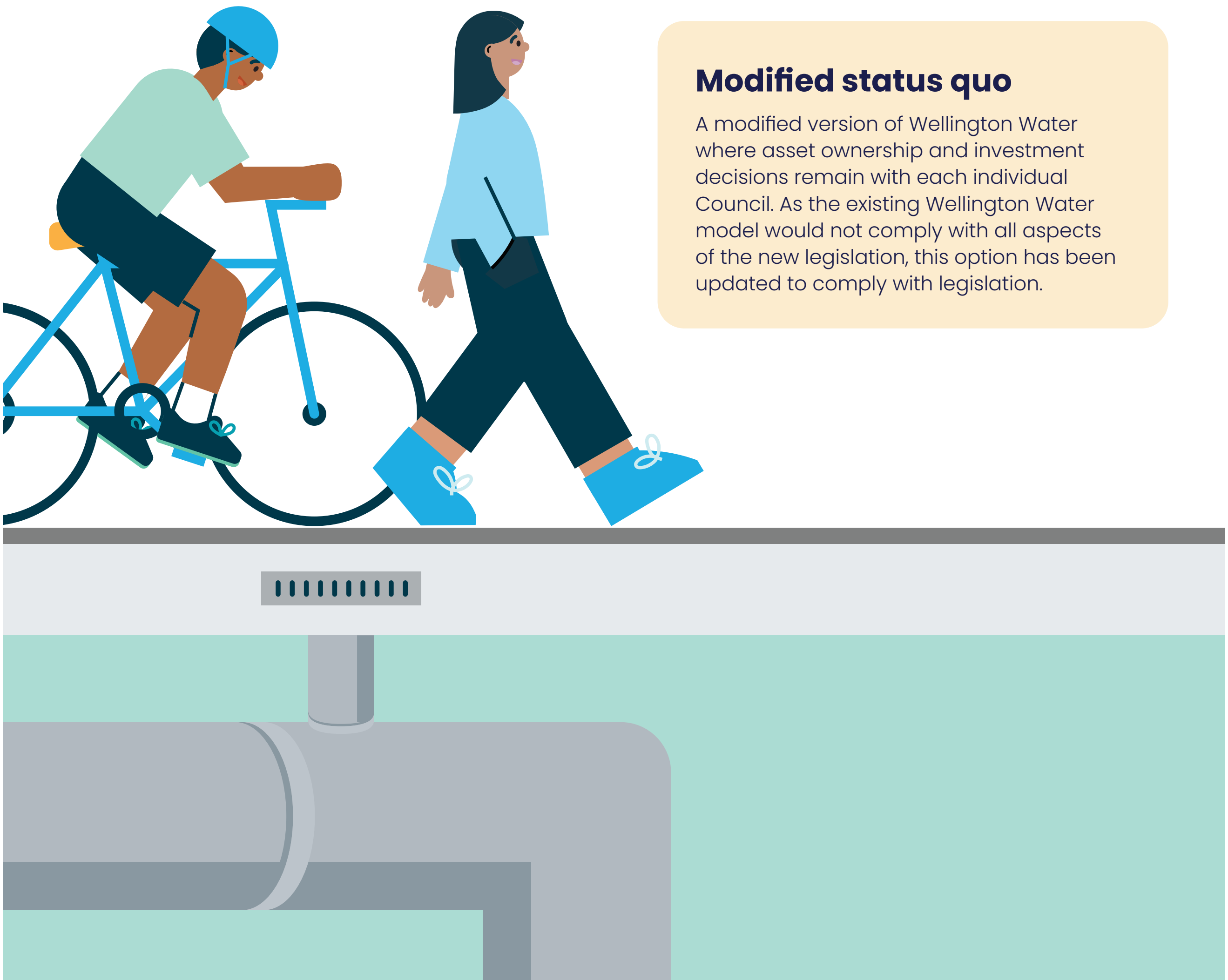
★ Preferred

New multi-council-owned water organisation

A new multi-council-owned water organisation that will own and operate public water, wastewater and stormwater assets/networks.

Modified status quo

A modified version of Wellington Water where asset ownership and investment decisions remain with each individual Council. As the existing Wellington Water model would not comply with all aspects of the new legislation, this option has been updated to comply with legislation.



He aha mātou e hiahia ai i te tōpūtanga hou ā ngā Kaunihera maha

Why we prefer a new multi-council-owned organisation

We know there are several challenges with our current delivery model and believe there are a number of benefits and opportunities from our preferred model.

Future charges for water

One of the key issues for our community is how much each model will cost to run and how much this will cost you.

Two things are clear:

1. Costs are going to be high under each delivery model, given the backlog of investment and the poor state of our water services infrastructure. Under either option set out in this document, what communities pay for water services will need to increase to address the challenges we face.
2. Based on our high-level modelling, the preferred option would mean water charges are about a third less than the modified status quo by 2033/34. Note that these are estimates only and subject to change as plans progress further, but water charges are still expected to be lower under the preferred model.

There are several reasons for this, in particular:

- The organisation would own all the water services infrastructure covered by the five councils and be able to generate its own income and manage its own debt. It would be expected to deliver economies of scale and have a strong focus on efficiency and value for money.
- The new organisation would have a greater ability to borrow money than councils currently do. This means that costs to fund assets that typically have very long lives and serve many generations of consumers will be able to be spread over a longer period.

More information on the financial impacts and costs are in **Part B**.

Regional approach and independence

Our region has an interconnected water system, with drinking water from the Hutt Valley supplying the whole metropolitan area and communities sharing wastewater treatment plants.

The organisation would have the resources, independence, and region-wide perspective to effectively manage and improve our drinking water, wastewater and stormwater networks for current and future communities, rather than being limited by council funding and electoral and decision-making cycles. This is a big advantage compared to the current service delivery model.

Wellington Water Ltd currently takes direction from six different councils (five under the modified Wellington Water model), meaning it is constantly reacting to issues within each area. The new water organisation would consider the networks as a whole, enabling a holistic and longer-term approach to planning and resulting in a more reliable water network.

Ability to meet regulation

While ownership of the water networks and control over its own revenue and financing will give the new water organisation the ability to make decisions itself, it would operate in a much more regulated environment. This will provide a strong focus on water and service quality, customer-focused delivery and value for money.

Support of Iwi

The preferred approach has been developed jointly by the five councils working in partnership with Iwi.

Key outcomes sought by Iwi are:

- That wai needs to be protected and managed for the benefit of current and future generations.
- There will be an enduring focus on the best possible outcomes for wai, taking a holistic approach across the whole water system.
- There will be a commitment to achieving the outcomes articulated in Te Mana o te Wai, as these endure beyond changing political cycles and direction.
- Iwi will have an active role in all levels of the water services eco-system – from long-term planning, governance, operations/management, through to engagement with communities.
- The approach will be tūpuna-led and mokopuna focused, meaning that we need to be driven by the goal of creating a thriving environment for future generations.
- A culture where committing to and resourcing these outcomes will be at the core of any new water organisation, partnership or agreement.

To deliver these outcomes, Iwi have confirmed a joint council-owned water organisation as their preference. The primary drivers for this are:

- Water sources across Wellington are connected and for Māori are considered as one, from the water source of Te Awa Kairangi / Hutt River through to Te Whanganui-a-Tara / Wellington Harbour, Te Awarua-o-Porirua Harbour and the south coast.
- Working with one single organisation for water services would enable consistency across the region (supporting end-to-end protection and management) and will remove duplication of similar work across multiple organisations or councils.

Other benefits

- **Focus on accountability** – The preferred model is a new dedicated water organisation that takes full responsibility and accountability. Owning its assets helps the organisation deliver better financial results and service to customers, shareholders, Iwi, and government regulators.
- **Simplicity** –the preferred model is a one-stop shop for customers to get their water issues sorted.
- **Effectiveness in decision making** – The preferred model will ensure clear, aligned long-term decision-making and reduce these variations.
- **Efficiencies through economies of scale** - We know that a single larger organisation can achieve greater efficiency and better value for money and will be able to plan and invest more effectively.
- **Better access to debt financing** - means we can spread cost over a longer period.
- **The new model better provides for the involvement of Iwi** – For this reform, Iwi have been around the table from the start, and the new model will continue this practice.

Te mahere mō ngā ratonga wai o te anamata, me te whakahaere utu
The plan for future water services and managing costs

Under the new legislation, each Council must prepare a Water Services Delivery Plan (WSDP) that:

- Identifies the state of our water assets (pipes, reservoirs, pumping stations, wastewater treatment plants)
- Meets all regulatory water quality standards
- Is financially sustainable
- Supports population growth
- Covers 10 years

We are working on this plan, and it will be July 2025 before we have the final figures. We have done some preliminary work to enable us to compare different delivery models, but the costs need more work before we finalise our WSDP.

Under either delivery model, we plan to:

- Continue to review our capital investment programme. We are reluctant to make significant changes at this stage of the process because we know this work is urgent, and some have already been delayed.
- Drive efficiencies through more joined up decisions, better procurement practices, process improvements and a strong focus on value for money.
- Use longer term debt and the greater borrowing ability of the new water organisation to smooth these costs.
- Look at other funding sources and ways to structure debt.
- Look at how pricing is applied to different users and parts of the region to ensure that this is fair and reasonable.

Ngā pārongo
More information

- Further information on financial and level of service impacts:
  Section B
- Full details, FAQs and online survey:
  hutt.city/futurewater
- Background to water reform including council reports:
  hutt.city/LWDW
- Water services policy and legislation:
  dia.govt.nz

Legal Disclaimer.

This consultation is being undertaken at a time when further legislation to complete the Local Water Done Well reforms is still being finalised. Some key aspects of the options and details contained in this consultation may change as a result of the final legislation which is expected to be enacted mid 2025.

Tukuna mai hō whakaaro
How you can have your say

Head to **hutt.city/futurewater** — to find supporting information and complete the survey before 20 April 2025.

Visit any Hutt City Council Neighbourhood Hub to fill out a survey form before 20 April 2025.

Scan the QR code to fill out a survey form online.

He aha te whai ake nei?
What happens next?

20 March 2025
Consultation opens

20 April 2025
Consultation closes

27 June 2025
Hutt City Councillors decide on the new water services delivery model

3 September 2025
Water Services Delivery Plan submitted to Department of Internal Affairs

Approx. October 2025
Government confirms acceptance or requests changes to the Water Services Delivery Plan

1 July 2026
New model takes effect (if approved)

We're teaming up with the Councils that would be part of the proposed new water services organisation, each gathering feedback from our communities to inform our decisions.


E. CARSON
& SONS LTD.
E. CARSON
& SONS LTD.
YANMAR
YANMAR

Wāhanga Part:

B

He whakatauritenga o ngā kōwhiringa, o te ahumoni, o te taumata o te ratonga me ngā pārongo ā-ture

Comparison of the options with financial details, levels of service and statutory information

He whakatauritenga me te tirohanga whānui o ngā kōwhiringa
Comparison and overview of the options

	★ Preferred **New multi-council-owned water organisation**	**Modified status quo** (Wellington Water modified to meet legislative requirements)
Asset ownership (i.e. the pipes, pump stations, reservoirs, wastewater treatment plants etc)	Assets are owned by the new organisation	Assets are owned by each individual Council
Ownership of the organisation	The shareholders are the individual Councils.	The shareholders are the individual Councils.
Decisions on spending in a new regulatory environment	The Board of the new organisation will make decisions based on input from Councils through a statement of expectation. Stricter regulation on price and quality (Commerce Commission) and water quality and wastewater standards (Taumata Arowai).	Individual Councils make decisions based on the advice provided by Wellington Water Ltd. We consult through our planning – Long Term Plans/ Annual Plans. Stricter regulation on price and quality (Commerce Commission) and water quality and wastewater standards (Taumata Arowai).
Charging for services	The water services will be removed from rates, and the new organisation will bill property owners separately. There may be some interim arrangements for each Council as the new organisation gets established.*	Currently, all water services are paid through each Council's rates. There would be no change to this under the modified status quo.
Water meters	Highly likely to be introduced.	Highly likely to be introduced

*The new organisation would set charges.

	★ Preferred **New multi-council-owned water organisation**	**Modified status quo** (Wellington Water modified to meet legislative requirements)
Costs to customers	Based on our high-level financial modelling, the preferred option results in water charges that are about a third less than the modified status quo by 2033/34 but are still challenging from an affordability perspective.	Early indicative estimates are that the costs to customers will go up substantially. Based on current estimates, by 2034, the average cost per connection under a full capital programme will be significantly higher than the preferred option.
Debt capacity (noting that debt pays for long term assets to reflect the intergenerational benefits for these long run assets)	Water reforms will allow higher borrowing capacity for new water organisations based on funds from operations as a proportion of debt. This is expected to be equivalent to around five times revenue. This higher borrowing capacity enables costs to be spread over a longer period.	Currently, we can borrow 2.8 times our revenue (or up to 280% debt to revenue ratio).** Our financial strategy shows that Council is heavily indebted, and there is constrained investment and ability to make the appropriate investments over the long term.
Customer enquiries	The new organisation would be the single point of contact for all service requests.	The first point of contact is the individual Council, which passes these to Wellington Water
Population growth	Will improve the ability to meet population growth through access to greater borrowing.	May restrict new housing development. Without substantial investment to increase network capacity, some parts of Lower Hutt have limited ability to add new housing.
Board appointments	A decision by shareholder Councils and Iwi on an oversight group. The details of this are still being worked through. For more information visit dia.govt.nz	A unanimous decision by the Wellington Water Ltd shareholding Councils

**While a 280% ratio is allowed, Hutt City Council has set a lower borrowing limit in the Long Term Plan 2024-2034 at 250% of debt to revenue, as we consider it essential to maintain headroom and the ability to fund the impacts of significant natural disasters should they occur, such as extreme weather events or earthquakes.

He aha ngā ritenga ā-pūtea me ngā utu o ia kōwhiringa?
What are the financial impacts and costs of each option?

Our work so far is based on high-level modelling and indicative estimates of costs. The modelling is intended to help compare options and does not represent final costs, water charges and investment programmes.

The coloured headings in this section will show which option is being discussed.

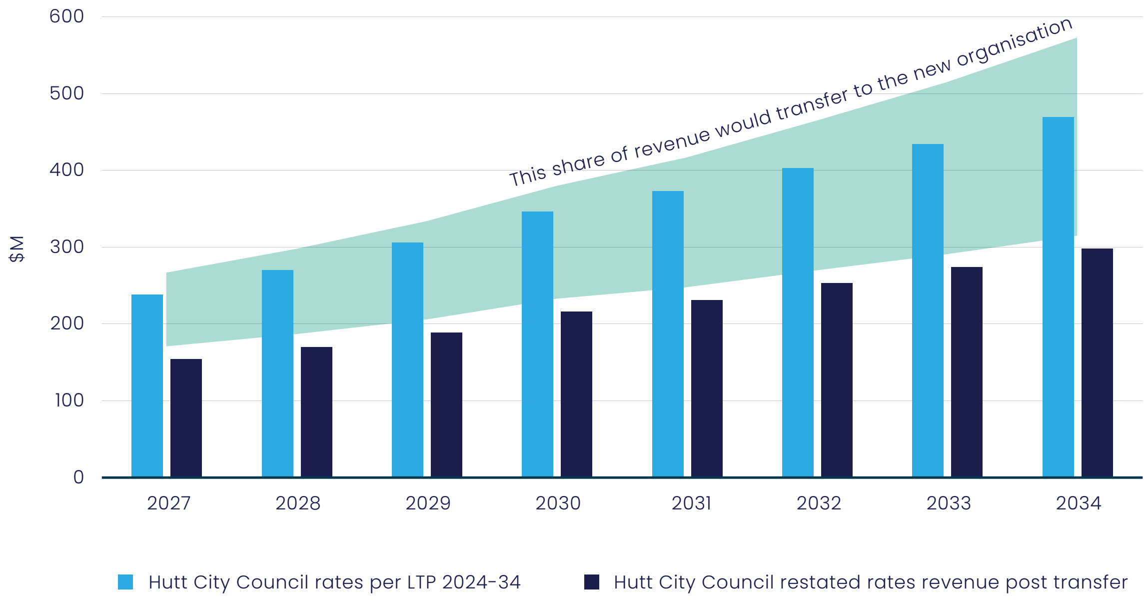
New multi-council-owned water organisation ★ Preferred

Council rates

If the preferred option proceeds, Council would no longer fund water services through rates. This would result in lower rates revenue for Council (all things being equal) as shown in the following graph. This compares the rates revenue forecast in the Long Term Plan 2024-34 with rates revenue after the transfer of the water assets to a new regional organisation (assumed 1 July 2026):

Graph 1 – Rates revenue impact

While water services would no longer be funded through Council rates, a separate water charge would be billed to water customers by the new organisation.



Water Charges

Under either option set out in this document, the amount communities pay for water services needs to increase to address the challenges we face.

Under the preferred option, the new water organisation would provide all services directly to water customers and bill directly for water usage and services provided. Customers would no longer pay rates to Council to fund the cost of water services.

Charges will be determined by the board of the new water organisation, under the oversight of an economic regulator (Commerce Commission) to ensure that these are fair, reasonable and provide appropriate levels of service.

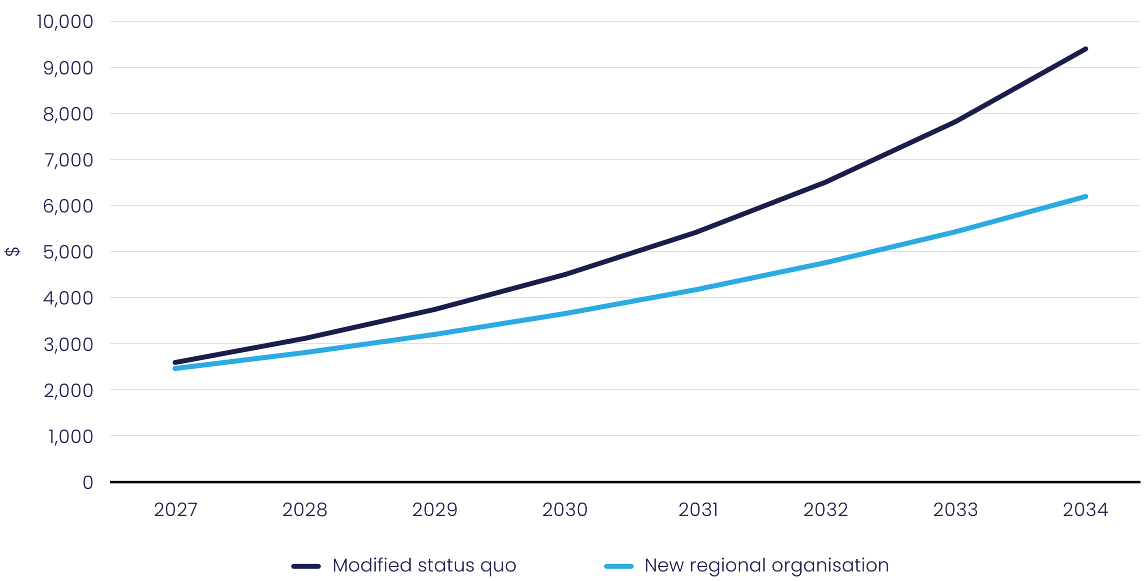
Council will likely have some influence over the water organisation's pricing and charging approach through the statement of expectations and water services strategy.

The high-level financial modelling completed so far indicates the multi-council-owned water organisation option will likely provide the most efficient and effective financial solution.

This is due to greater efficiencies and economies of scale and additional borrowing capacity available to the multi-council-owned water organisation.

Indicative average water charges per connection (including inflation and GST) are shown in the graph below. The preferred option is estimated to be about a third lower than the status quo over time based on the same investment program.

Graph 2 – Indicative average water charges per water connection (including inflation and GST)



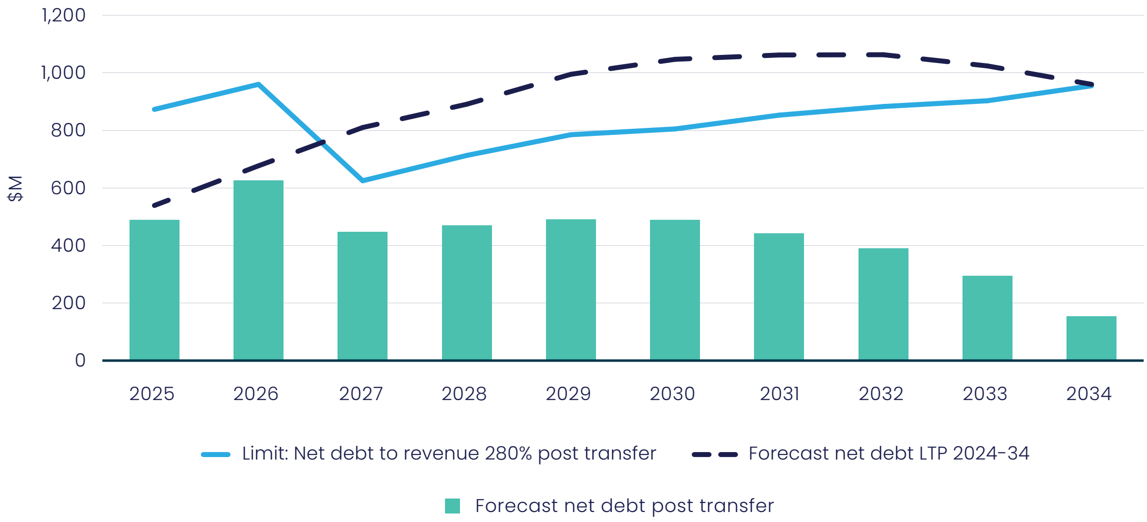
Note: These charges are indicative only and are provided to compare delivery options. The information is subject to change as we further work through the implications of finalised legislation, compliance requirements, investment priorities, cost impacts, and affordability for communities.

Council Debt under the preferred option

Under the preferred option, the debt associated with water assets would be removed from Council books and transferred to the proposed new water organisation on establishment (assumed 1 July 2026).

The graph below shows the impact of the water services transfer on debt compared to the Long Term Plan. This assumes water services debt is transferred to the new water organisation on 1 July 2026, with a drop in forecast debt levels for Council.

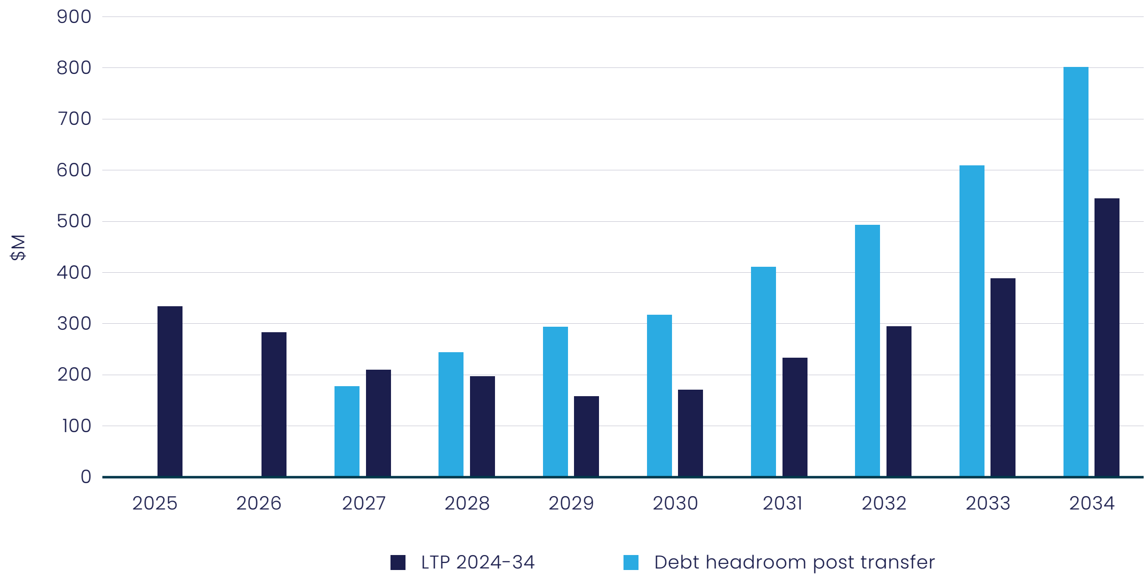
Graph 3 – Forecast net debt for Hutt City Council



Note: the financial modelling assumes a debt limit of 280% net debt to revenue ratio.

As a result of lower debt and revenue, Council's remaining borrowing capacity would change. Based on the Long Term Plan, this would mean a more favourable position for the Council. This position assumes all debt would be repaid when the new regional organisation is set up on 1 July 2026. Should the debt be repaid over a longer period, the position would be less favourable.

Graph 4 – Forecast residual borrowing capacity



Levels of service

All the water service assets, money we receive, and debt will be transferred to the new water organisation.

The new water organisation will be responsible for all planning and delivery functions, including providing appropriate levels of service for communities.

This will enable the new water organisation to improve asset management and investment across the whole network, from source to tap in the case of water, and from businesses and households to treatment and discharge in the case of wastewater.

Access to increased borrowing will enable the water organisation to better manage key risks and deliver major long-term infrastructure that is currently unaffordable for councils. Borrowing will allow increased investment in water quality, growth and compliance activity.

Addressing the challenges and risks for water will take 20 – 30 years of ongoing investment. This will result in better levels of service for communities through reduced leaks, outages and unplanned disruptions while also enabling growth and delivering cleaner harbours and waterways.

While decisions on service levels are ultimately for the new water organisation to make, the changes outlined in the previous paragraph are expected to lead to the following improvements in service levels over time:

- Increased reliability and availability of water services to customers and reduced outages. This will be achieved slowly over the short term as we catch up on replacing assets.
- Improved water use efficiency and conservation with universal water metering rolled out for all councils.
- Improvement in regional water security, including new water storage lakes.
- Compliance issues with the Seaview outfall pipe will be addressed.
- Improved water quality and reduced compliance risks at all the wastewater treatment plants.
- Cleaner streams and harbours.
- Population growth can be supported across the region rather than in pockets within some councils.

As this will take time and ongoing investment, not all risks will be managed immediately, with some ongoing challenges regarding water supply, environmental compliance and seismic resilience in the short to medium term. The new water organisation will be better placed than individual councils and Wellington Water Ltd currently are to manage these risks as it will have greater scale and borrowing capacity.

Modified status quo

Council Rates

Under the modified status quo, Council would continue to fund water services through rates. Council would need to ringfence water services revenue for water supply, wastewater and stormwater activities.

Rates for water services would be determined via Council's long term planning processes, adjusted to meet the new planning and accountability framework for water services under Local Water Done Well, including the oversight of the economic regulator (Commerce Commission).

The modelled impact on rates is based on the same investment programme used in the preferred option, which allows a like-for-like comparison to be made. Based on high-level modelling, rates for water services will be significantly higher.

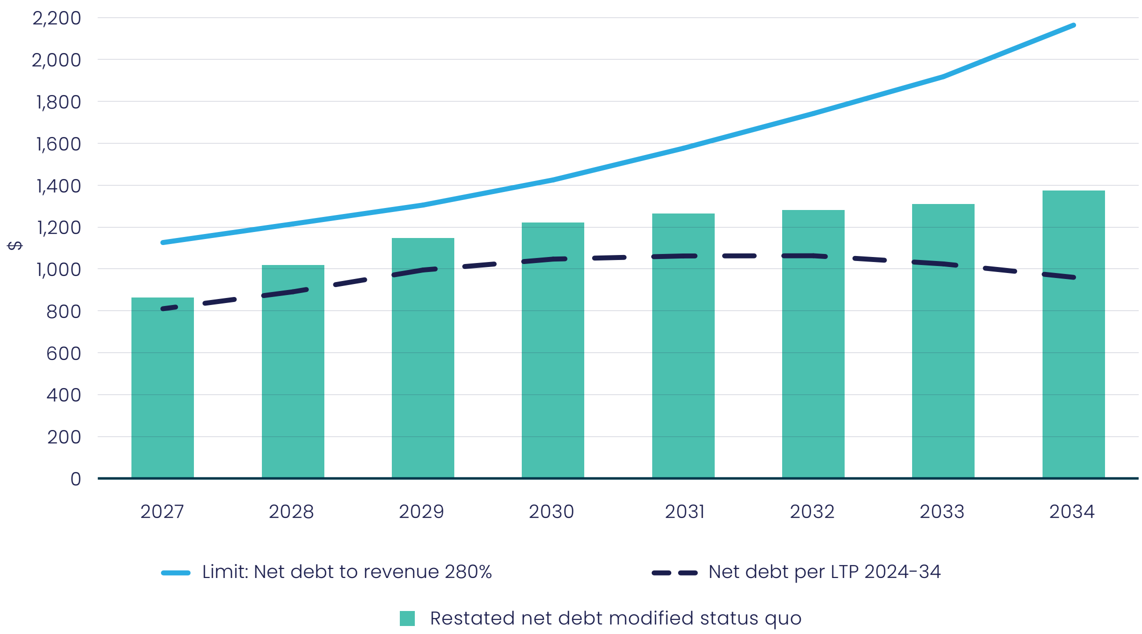
This is shown in Graph 2 above. The preferred option is estimated to result in water charges that are about a third less than the modified status quo by 2033/34.

Council Debt

Debt associated with water assets would continue to be held within Council and would need to be managed within Council's borrowing limits.

The graph below shows the impact of retaining water services on debt compared to the long term plan forecast. Forecast debt would be higher than in the Long Term Plan, reflecting higher investment to meet new regulatory requirements.

Graph 5 – Forecast net debt



Levels of Service

All the water service assets, revenues (such as targeted rates, any metering charges, development contributions) and debt remain with each council. Councils would continue to have significant constraints on increasing debt, meaning increases in rates to pay for required work.

Under the current model, Wellington Water Ltd must agree on maintenance, capital works and funding programmes separately with each council. This reduces Wellington Water Ltd's ability to make the most of investment across the network.

We have modelled the same investment programme for this option as for the preferred option. If water charges were considered unaffordable, investment levels would need to be reduced.

This would mean that network risks may increase, and levels of service would likely continue to deteriorate as it would be challenging to fund high-cost infrastructure while also continuing to increase investment in repairs and replacements, water quality, growth and compliance activity.

Over time, this may have a poor effect on environmental compliance, water supply and seismic resilience.

It is likely that there would be ongoing level of service challenges such as leaks, outages and unplanned disruptions with constraints on growth and continued impacts on water quality of harbours and waterways.

He aha ngā ritenga mō ngā hapori i te rohe ratonga hou?
What are the implications for communities throughout the proposed new organisation's service area?

The new water organisation can be expected, in time, to result in the delivery of more consistent levels of service to communities across its entire service area (Porirua, Wellington City, Hutt and Upper Hutt).

This will be due to its ability to take a strategic, network-wide approach to investment and prioritise parts of the network that are in the greatest need of renewal or repair. The organisation can also be expected to take a more consistent approach to charging for water services across the region: currently, the average household or commercial water user in Porirua, Wellington, Hutt and Upper Hutt pays different amounts for water services through the rates set by each council.

Communities across the region can also expect the same approach to invoicing, customer enquiries and complaints from the new water organisation, regardless of where they live.

Me pēhea te aroturuki o te hinonga hou me tōna kawenga e te Kaunihera?

How would the new organisation be monitored and kept accountable by the Council?

★ Preferred

New multi-council-owned water organisation

The board of the new water organisation will be appointed by and accountable to shareholders (Councils), who are accountable to and represent their communities and consumers.

Under the Government's Local Water Done Well policy and Local Government (Water Services Preliminary Arrangement) Act, all water organisations are required to meet a minimum set of expectations about how they plan and deliver water services, which will ensure they are held accountable.

The Commerce Commission and Water Services Authority — Taumata Arowai will also oversee key aspects of the organisation's performance (and they will still be subject to existing public health safe drinking water and environmental regulation).

The proposed multi-council-owned organisation will be owned by shareholder Councils, who will each appoint representatives to a joint Council oversight body.

This body will enable the coordination of multiple Council interests, lead the development of the statement of expectations, appoint directors to the water organisation's board, and oversee the water organisation's performance (including in regard to strategic assets).

This will ensure that a high-quality service is provided to everyone across the region. The participating Councils will enter into a shareholders' agreement to set out how they will work together effectively.

Modified status quo

This would happen in a similar way to the current arrangements, with adjustments as necessary to reflect the new legislation.

This would include oversight from the Wellington Water Committee (that is made up of Council representatives), who deliver an annual statement of expectations and receive quarterly reporting on performance. Councils (via the Wellington Water Committee) would appoint the Wellington Water Board as they currently do.

Councils would continue to set the budget for Wellington Water Ltd through their long term plans with oversight from the Commerce Commission as the economic regulator.

HUTT CITY
TE AWA KAIRANGI

Water Services Consultation Report

1. Summary

This report summarises findings from Hutt City Council's public consultation on future models for delivering water services in Te Awa Kairangi ki Tai Lower Hutt. The consultation focused on two options:

- **Option One**: Creation of a new, multi-council-owned water services entity.
- **Option Two**: Modified continuation of services via Wellington Water Ltd.

A total of 291 survey responses were received, along with three written submissions (from Friends of Waiwhetū Stream, Te Rūnanga o Toa Rangatira, and a local resident). Key findings include:

- **Strong support** for Option One (69%), with concerns about ageing infrastructure, service reliability, and weak governance under the current model.
- **Support for Option Two** (25%) stemmed from concerns about financial risk, loss of local control, and scepticism about regionalisation.
- **Major priorities** across all feedback included: infrastructure renewal, affordability, environmental protection, and effective governance.
- **Iwi involvement** and recognition of Te Mana o te Wai were affirmed as essential to ethical, culturally grounded water governance. However, there was some opposition to iwi involvement from a minority of survey participants.

Together, the survey and submissions indicate community support for change, alongside a clear expectation that any new water services model must deliver improved outcomes, robust accountability, environmental responsibility, and inclusive governance.

2. Purpose and Methodology

Public consultation aimed to support Council's decision-making in the context of national water reform. Engagement included an online survey (promoted across multiple platforms) and opportunities for written submissions. Responses were a mix of closed and open-ended questions, enabling both quantitative and qualitative analysis.

3. Key themes and Findings

Survey participants were asked to rate the importance of drinking water, wastewater, and stormwater services. All three were overwhelmingly rated as "very important," demonstrating the essential role these services play in daily life and public health.

The following table summarises the most frequently raised themes across both survey and written submissions, showing the breadth and strength of community views:

Theme	Subthemes / Issues	Frequency in Feedback
Infrastructure & Environment	Ageing pipes nearing end-of-life, frequent water leaks, underperformance at Seaview Wastewater Treatment Plant, flooding risks, climate resilience gaps.	Extremely High
Governance & Trust	Lack of confidence in Wellington Water Ltd, need for transparency, community accountability, dissatisfaction with communication and responsiveness.	Very High
Financial Concerns	Concerns about cost escalation, ratepayer affordability, lack of clarity around future pricing, fears over new bureaucracy and setup costs.	Very High
Mana Whenua Involvement	Affirmation of Te Mana o te Wai, expectation of iwi governance roles, importance of cultural values and kaitiakitanga in water management, desire for co-design.	High Support (some opposition noted)
Service Delivery Experience	Satisfaction with drinking and wastewater services was generally positive; stormwater and drainage less so, especially in flood-prone areas.	Moderate
Equity & Fairness	Concerns about regional cross-subsidisation, fair investment distribution, representation of Lower Hutt interests in regional model	Moderate to High
Future Planning	Calls for long-term investment strategy, climate-proof infrastructure, population growth planning, sustainable asset management	High

These themes form the basis for understanding preferences across the community and highlight the need for a model that is transparent, future-focused, and inclusive.

4.Community Preferences, Reasoning and Survey Findings

This section presents the survey results on water services in Te Awa Kairangi ki Tai Lower Hutt. It includes both quantitative data (from multiple-choice and scaled questions) and qualitative insights (from open-ended written responses and comments).

Table 1 outlines levels of support and feedback for each option presented by Council for public consultation. 16 survey participants (5% of the survey sample) did not express a preference.

Table 1 Comparison of Support for Options One and Two

Criteria	Option One: Multi-Council Entity	Option Two: Modified Wellington Water Ltd
Support Level	69% (n = 202).	25% (n = 73).
Key Drivers of Support	Regional coordination, long-term investment, governance reform.	Local control, scepticism of costs associated with multi-council entity, fewer risks.
Concerns Raised	Setup costs, loss of local focus.	Status quo not delivering, limited iwi partnership.
Role for Mana Whenua	Supported and integrated in governance.	Less clear / mixed views.
Perception of Risk	High trust in potential gains.	High concern over possible inaction.

5. Analysis of Written Submissions

Three written submissions were received during the consultation period. These submissions provided additional depth and brought forward specific perspectives, especially in relation to environmental health, governance, public equity, and mana whenua engagement. **Table 2** summarises the unique contributions and shared concerns from each submitter.

Table 2 Analysis of Written Submissions

Submitter	Support: Option One or Option Two	Key Themes and Priorities
Friends of Waiwhetū Stream	Option One.	- Urged immediate cessation of discharges into Waiwhetū Stream. - Highlighted the cultural and ecological harm caused by current practices.

		- Emphasised need for accelerated investment in infrastructure and environmental protection.
Te Rūnanga o Toa Rangatira	Option One.	- Supported Option One with strong emphasis on co-governance. - Called for recognition of Te Mana o te Wai in governance structures. - Advocated for a decentralised, innovative treatment solutions and long-term environmental resilience.
Veronica Mountier (Resident)	Option one (with concerns)	- Supported reform but raised concerns about governance, board appointments, and setup costs. - Emphasised water as a public good, with a call for affordability protections. - Questioned how accountability and efficiency would be ensured under a new entity.

Shared priorities across all three submissions included:

- Strong support for environmental restoration, especially cleaner waterways and better wastewater treatment.
- Calls for transparent governance and financial accountability.
- Affirmation of water as a public good, requiring inclusive, future-proofed planning.
- Endorsement of mana whenua partnership and the application of Te Tiriti principles in water management.

These submissions added critical context to the survey findings and reinforced that community expectations are not only technical but are cultural, environmental, and values-driven.

8. Conclusion

Public feedback indicates support for change.

Most respondents expressed support for Option One — the creation of a new multi-council-owned water services entity. This preference was underpinned by concerns about aging infrastructure, a desire for more effective and transparent governance, and the urgent need for long-term investment in core water services. Many respondents viewed the current model as insufficient to meet the challenges posed by population growth, climate change, and decades of historic underinvestment.

However, support for reform was not without important caveats. Some participants questioned the practical and financial implications of creating a new entity, expressing concern about affordability, loss of local control, cross-subsidisation of other councils' infrastructure needs, and accountability structures. Those favouring Option Two often did so out of caution, advocating for improvements within the existing framework rather than a complete organisational shift.

Across all responses, several consistent themes emerged:

- The need to urgently address water leaks, aging infrastructure, and underperforming treatment facilities such as Seaview.
- The importance of financial transparency, sustainability, and fairness in future funding models, with mixed views on the introduction of water metering.
- Strong calls for clearer governance arrangements, including robust public accountability, regular performance reporting, and meaningful involvement of mana whenua.
- Widespread concern for public health, environmental outcomes, and future resilience in the face of climate change and population pressures.

The three formal written submissions reinforced these themes.

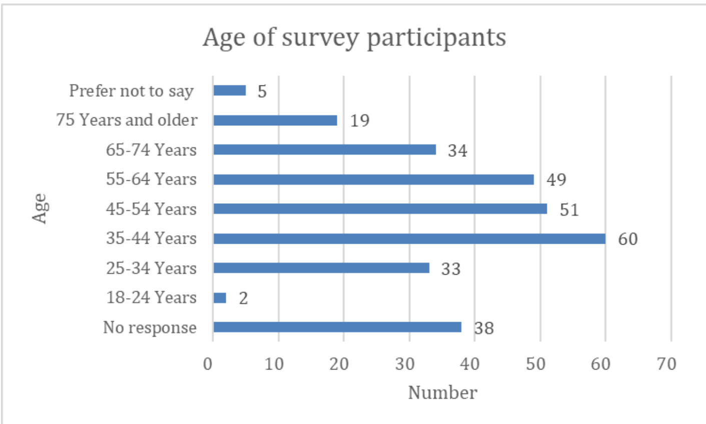
Overall, the consultation indicates that public support for change in how water services are managed and delivered, with a preference for a new, multi-council-owned water services entity.

Wellington Metro Water Services Delivery Planning: Summary of views from communities across the proposed joint service area

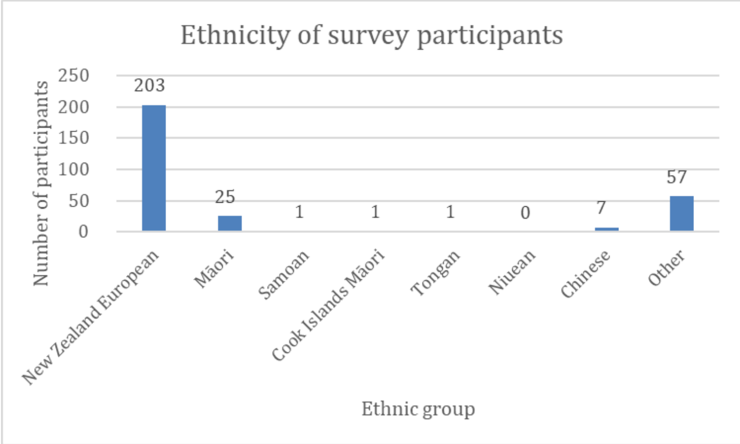
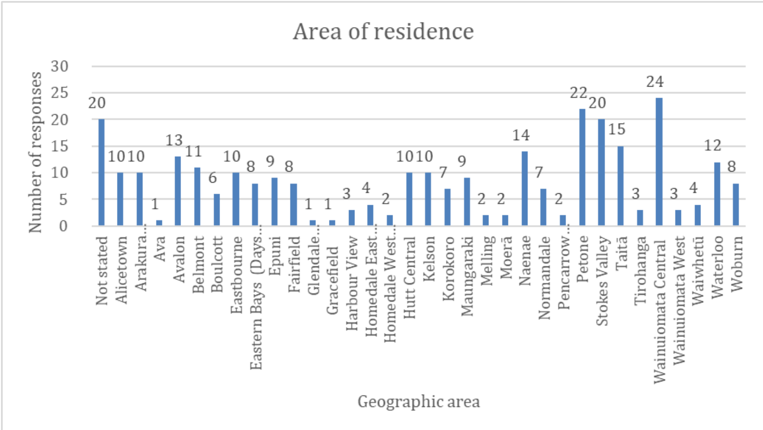
Summary as of 12 May 2025[1]

Through April 2025 Hutt, Porirua, Upper Hutt and Wellington City Councils, along with Greater Wellington Regional Council, undertook public consultation on water service delivery model options. A summary[2] from each council is presented below.

Hutt City Council

Consultation dates:	20 March 2025 to 20 April 2025	
Submissions received:	291	
Preferences	Option 1 – the establishment of a new multi council owned water services organisation	73.4%
	Option 2 – a modified version of the existing WWL arrangement	26.6%
Demographics	Age	
	Gender	

[1] This summary dated 12.05.25 has been prepared ahead of some councils completing all hearings. This report will be re-run once all councils have fully completed the consultation process.
[2] Refer to each Council's deliberations report for full analysis of consultation results.

	Ethnicity	
	Location	
Top themes from free text:		
Infrastructure and Maintenance	Respondents highlighted significant concerns about the ageing water infrastructure in Lower Hutt, particularly the deteriorating condition of pipes and frequent leaks. Many stressed the need for major replacement programs to mitigate the risk of outages and service failures. Additionally, there were frustrations with delayed repairs and short-term maintenance solutions, with calls for a more proactive approach to asset management focusing on systematic upgrades rather than reactive patching.	
Service Delivery and Governance	There was widespread dissatisfaction with the quality and reliability of water services, with frequent disruptions and a lack of responsiveness to issues being common complaints. Wellington Water Ltd was a focal point of criticism, with respondents citing poor management practices, lack of cost control, and perceived inefficiency. Concerns about transparency and public accountability were also evident, with calls for greater openness and clearer governance structures.	
Financial Sustainability	Affordability emerged as a strong theme, with many respondents worried about rising rates and charges related to water services.	

	There were anxieties about the ability to continue paying for essential services if costs rise unchecked. Some participants questioned whether existing funding was being used effectively, calling for more rigorous financial oversight and better prioritization of essential infrastructure investment over non-core projects.
Water Quality and Environmental Health	Respondents frequently mentioned the need for clean, safe drinking water, with concerns about chlorination, contamination risks, and the overall trustworthiness of the water supply system. The Seaview Wastewater Treatment Plant was singled out for its odour issues, pollution risks, and perceived non-compliance, with calls for urgent upgrades and tighter environmental controls. Stormwater management and urban flooding were also raised as significant concerns.
Future Planning and Climate Resilience	Respondents emphasized the importance of long-term planning and investment to future-proof water infrastructure. Participants stressed the need for sustained investment, strategic asset management, and resilience-focused approaches. Concerns about the effects of climate change on the water network were also raised, with increased rainfall intensity, sea level rise, and the potential for more frequent flooding identified as challenges requiring urgent action.

Porirua City Council

Consultation dates:	20 March – 20 April 2025	
Submissions received:	271	
Preferences	Option 1	77.1 %
	Option 2	22.9 %
Demographics	Age	

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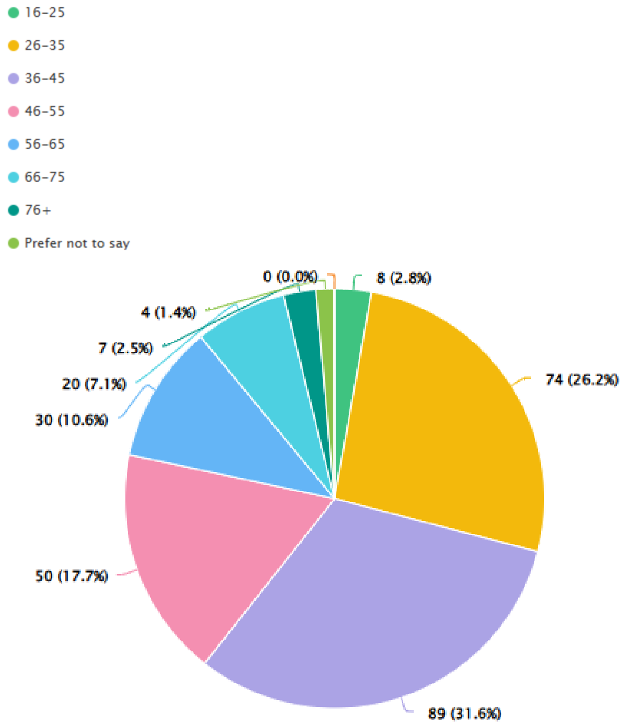
<tr><td></td><td></td><td>
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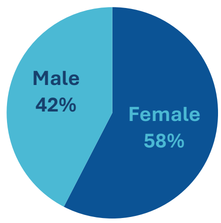
<tr><td></td><td>Gender</td><td>
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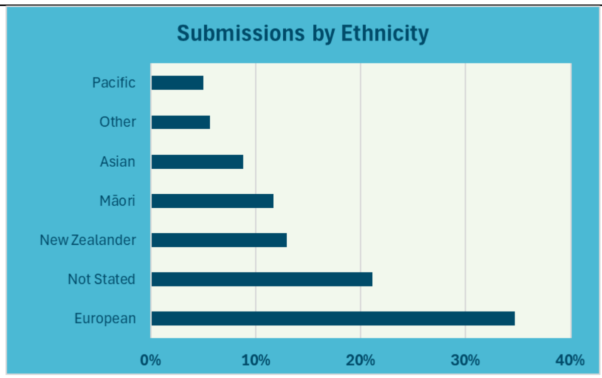
<tr><td></td><td>Ethnicity</td><td>

<table>
<tr><td>European</td><td>35%</td></tr>
<tr><td>Not Stated</td><td>21%</td></tr>
<tr><td>New Zealander</td><td>13%</td></tr>
<tr><td>Māori</td><td>12%</td></tr>
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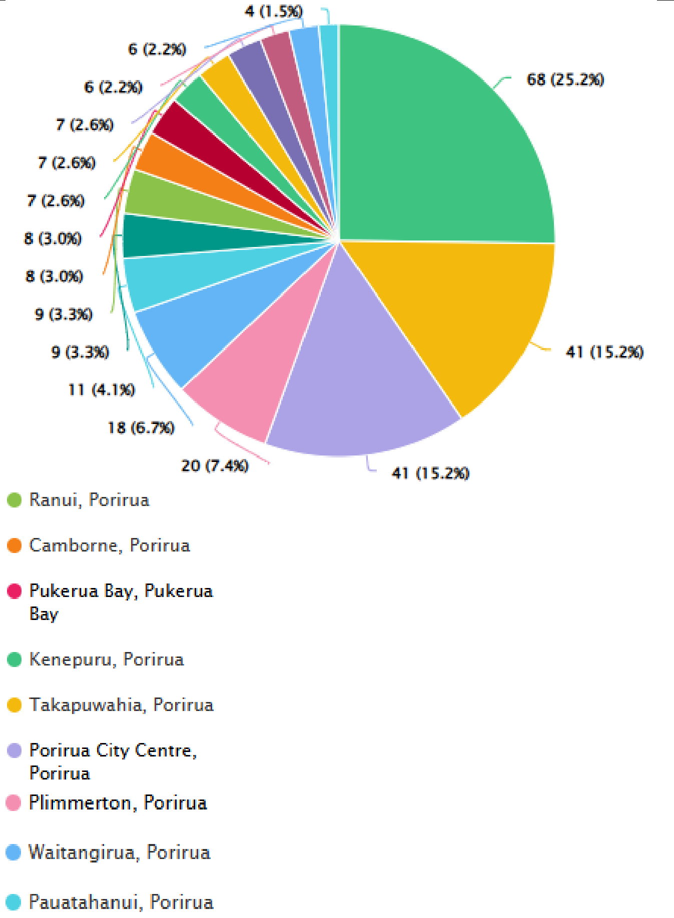
		Asian 9% **Other** 6% **Pacific** 5%
	Location	

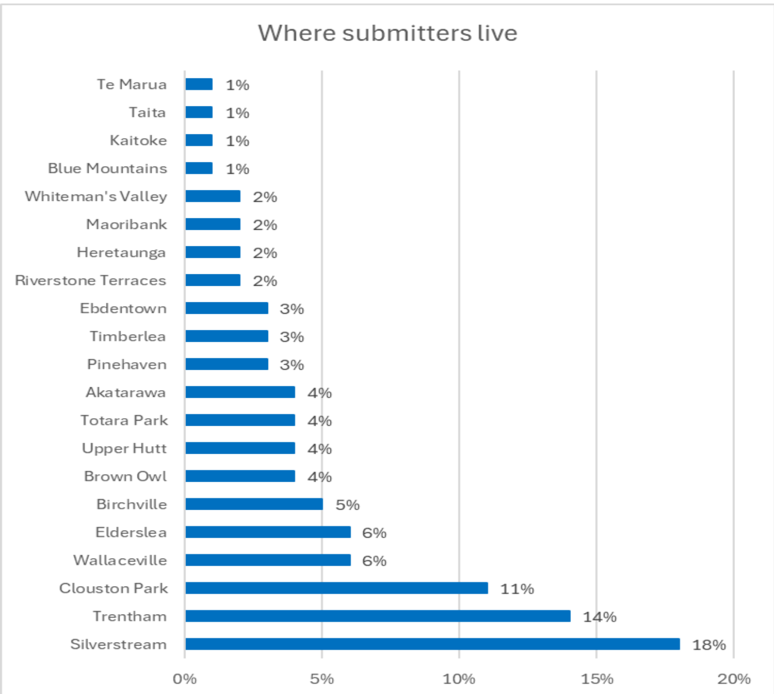
Top themes from free text:	
Affordability	People are worried about how the new water service plan will affect their finances. Many fear that costs will rise for households, especially for big families and those already struggling. Concerns include the introduction of water meters and separate charges for water.
Management and Responsibility	There's a strong desire for better management and accountability in the new water management setup. Many don't trust current management because of past failures and lack of expertise. People want independent oversight and clear decision-making processes.
Infrastructure and Resource Use	Feedback points out problems with current infrastructure, like leaks and poor planning. While there's support for centralising water services to boost efficiency, there's scepticism due to past management issues.
Fairness and Social Impact	Concerns are raised about fair distribution of costs and resources, especially for low-income communities and underfunded councils. There's worry that less affluent councils might bear more burden due to previous underfunding.
Environment and Sustainability	Many emphasise the need to address environmental issues like stormwater pollution and sustainable water management. There's support for initiatives like grey water recycling and protecting local ecosystems.

Support for Multi-Council Model and transparency	Majority favour a water organisation owned by multiple councils as a solution to existing challenges. However, there are concerns about how it will be implemented and want clear communication about costs. There's a strong call for more openness and community input in planning and decisions. People want to be informed and have a say in managing and funding water services.

Upper Hutt City Council

Consultation dates:	24 March – 27 April	
Submissions received:	104	
Preferences	Option 1 - Establish a new multi council owned CCO (preferred option)	84%
	Option 2 – Modified version of the current Wellington Water model (with a new planning, regulatory and accountability framework)	16%
	(5 responses selected neither option)	
Demographics		

Type of submitter	Yes	No
Resident	98%	2%
Ratepayer	92%	8%
Work in Upper Hutt	27%	73%



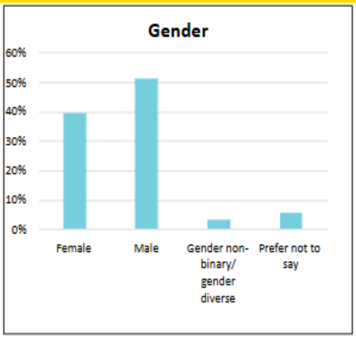
Top themes from free text:

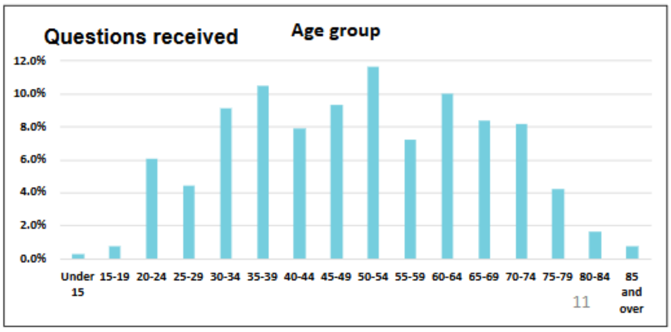
General Support for change	• A clear majority support Option 1 (preferred option for a new multi-council owned water organisation), along with comments that change is needed to address aging infrastructure and systemic issues. • General sentiment that urgent action is needed to fix water infrastructure and governance. • Underlying frustration with a long history of mismanagement, rate increases, and poor service delivery. • A significant number of comments were on concerns, frustration and issues with the current Wellington Water model and its performance.
Cost, Rates and Affordability	• Extensive comments and concerns regarding high rates, financial modelling being unclear or lacking detail, and criticism of debt-driven spending. • Comments on the cost of establishing a new entity.
Better Infrastructure Investment and Management	• Strong asset management planning and information are essential before any new billing systems are introduced. • Infrastructure upgrades and pipe replacements and must be accelerated. Reactive leak repairs are inefficient; proactive full pipe replacement should be prioritised. • Mixed views on water meters: some strongly opposed to water meters, citing affordability concerns and fear of hidden charges. Others support water metering for conservation and fairness, especially if essential water use remains free or subsidized.
Governance, Capability and Accountability	• Numerous comments of distrust in the current governance, lack of water expertise, and mismanagement over decades. • Concerns a new entity might just replicate Wellington Water's failures unless governance and leadership are entirely overhauled. • Calls for greater public accountability, including transparent audits. • Comments against potential future privatization, and in support of having protections for consumers and vulnerable users.

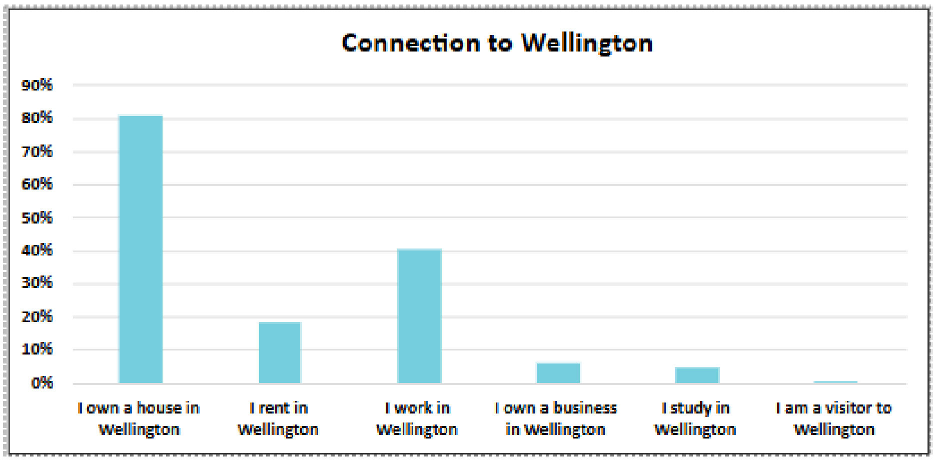
Wellington City Council

Consultation dates:	20 March – 21 April 2025	
Submissions received:	713	
Preferences (Submission / Residents' Survey)	Option 1 – establish multi council CCO (preferred option)	Submission: 72% Residents' survey: 82%
	Option 2 – establish WCC only CCO	Submission: 15% Residents' survey: 8%
	Option 3 – retain existing arrangements (modified to meet legislative requirements)	Submission: 13% Residents' survey: 10%

Demographics

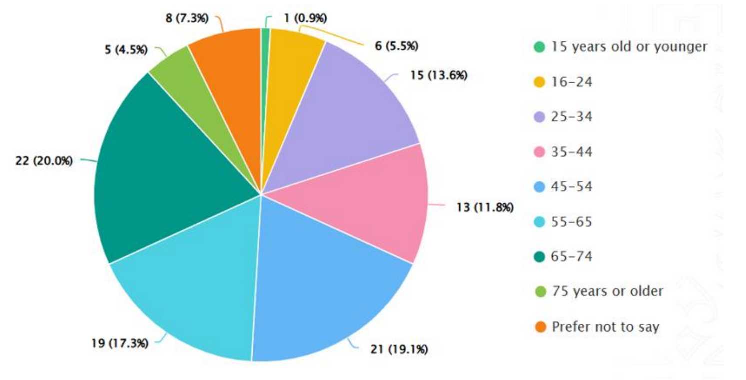






Top themes from free text:	
Support for a New Multi-Council-Owned Entity	In support of option 1, submitters identified the opportunity for greater efficiencies, the existing inter-connectedness of the network, access to increased funding and better positioned for the future / long term planning.
Wellington Water performance	Submitters raised concerns about the performance of Wellington Water, noting concerns about contractor management and costs.
Strong leadership and accountability is important	Submitters identified the need for transparency of decision making, costs an outcomes noting the need to work in partnership (option 1) and for effective governance to be in place for any delivery model. Submitters expressed views on the need for subject expertise / infrastructure expertise to be represented on the Board and minimal /no political representation.
Water charges / affordability	A number of submissions raise concerns about the affordability of increased water charges alongside increasing council rates. Some identified a concern for non-ratepayers ill now have to pay for water usage (i.e. meters). General support for equity to be a factor when setting water charges.
Privatisation	Several submissions are concerned at the possibility (now or into the future) of water assets being privatised.

Greater Wellington

<table>
<tr><td>Consultation dates:</td><td colspan="2">20 March – 22 April</td></tr>
<tr><td>Submissions received:</td><td colspan="2">113</td></tr>
<tr><td rowspan="2">Preferences</td><td>Option 1</td><td>79.6 %</td></tr>
<tr><td>Option 2</td><td>20.4 %</td></tr>
<tr><td rowspan="3">Demographics</td><td>Age</td><td>
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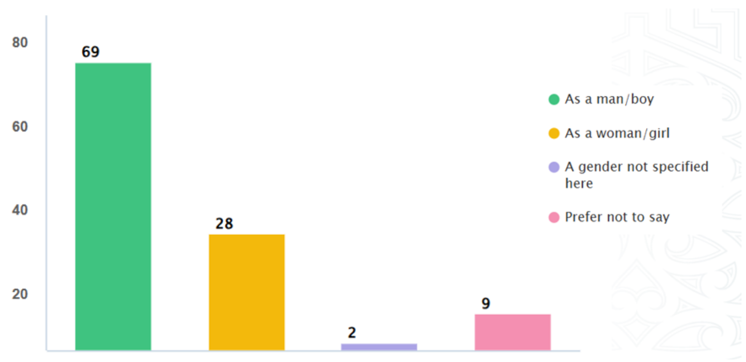
<tr><td>Gender</td><td>
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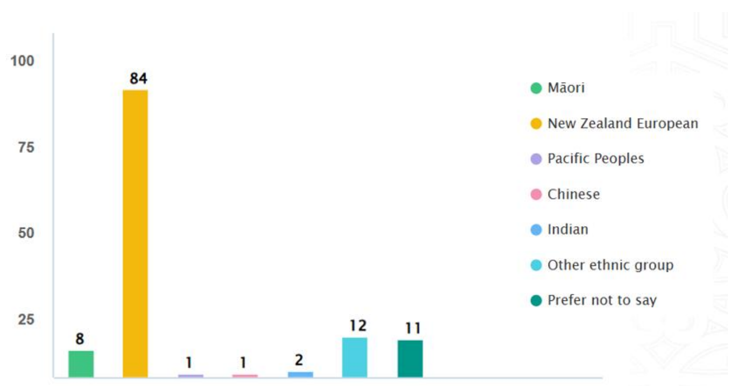
<tr><td>Ethnicity</td><td>
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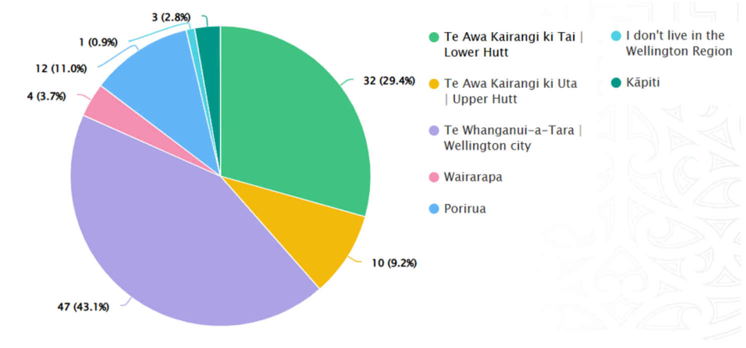
<tr><td></td><td>Location</td><td>
</td></tr>
<tr><td colspan="3">Top themes from free text:</td></tr>
<tr><td>Distrust in Current Management</td><td colspan="2">Many comments express a lack of trust in Wellington Water's ability to manage water infrastructure effectively. There are concerns about poor management, blame culture, and inefficiency.
The submitters feel that Wellington Water has failed to deliver on its promises and has wasted resources, leading to a call for a new management structure.</td></tr>
<tr><td>Support for a New Multi-Council-Owned Entity</td><td colspan="2">A significant number of comments supported the preferred option (out of the two presented), a new multi-council-owned water organization. This is seen to improve accountability, efficiency, and long-term planning.
The new entity is expected to leverage regional assets better and provide a more unified approach to water management.</td></tr>
<tr><td>Need for Improved Accountability and Transparency</td><td colspan="2">There is a strong demand for greater accountability and transparency in water management. The submitters indicated that clear oversight and democratic control over the new water entity is very important.
Ensuring that the new organization operates with public ownership and transparency is a priority for many respondents.</td></tr>
<tr><td>Environmental improvements and Te Titiri</td><td colspan="2">Many respondents emphasised the importance of environmental responsibility and long-term planning in water management. They want the new entity to prioritize climate resilience and sustainable practices.
There is a call for the new organization to uphold Te Tiriti o Waitangi obligations and involve Māori groups in governance.</td></tr>
<tr><td>Concerns About Privatisation and GW's land holdings</td><td colspan="2">Several comments express concerns that centralising water assets could lead to future privatisation, despite current assurances to the contrary
The public wants guarantees that water resources will remain publicly owned and managed for the benefit of all
Submitters also want to ensure that GW-owned lands stay in GW ownership.</td></tr>
</table>

Hutt City Council

19 May 2025

Report no: HCC2025/3/175

Urban Plus Limited Group Statement of Intent for the Three Years - 2025/26 to 2027/28

Purpose of Report

1. The purpose of this report is to consider the final Statement of Intent (SOI) for Urban Plus Limited Group (UPL) for the three years commencing 1 July 2025.

Recommendations

It is recommended Council:

(1) notes the changes made to the final Statement of Intent as outlined in paragraphs 6 to 14 of the officer's report;

(2) receives and agrees to the final Statement of Intent for Urban Plus Limited Group for the three years commencing 1 July 2025, attached as Appendix 1 to the report;

(3) agrees the loan facility for Urban Plus Ltd at $43M for the period of the Statement of Intent and that aligns with the Long Term Plan 2024-2034, as detailed in paragraph 12 of the officer's report; and

(4) notes the 10 year projections for Urban Plus Group, attached as Appendix 2 to the report.

Background

2. The Local Government Act 2002 (LGA) requires the board of a Council Controlled Organisation (CCO) to deliver to its shareholders a draft SOI on or before 1 March of each year.

3. The LGA also requires Council to agree to a SOI, or if it does not agree, take all reasonable steps to require a SOI to be modified, as soon as practicable after a SOI of a CCO is delivered to it.

4. The Policy, Finance and Strategy Committee received and considered the draft SOI for the three year period commencing 1 July 2025 for UPL at its meeting held on 11 March 2025 (PFSC2025/1/51).

Discussion

5. Changes have been made to the final SOI. These changes are outlined below (paragraphs 6 to 11 below).

6. Revenue decreased between the draft and final SOI in 2025/26. This difference was primarily due to a reduction in property values whereby UPL responded by lowering its project sales prices to align with the market. As a result, finance revenue also decreased due to reduced cash holdings and decreased interest revenue.

7. Revenue increased in 2026/27 to 2027/28 due to placeholder projects being restructured into smaller, more manageable projects, resulting in quicker cash turnaround.

8. Expenses decreased in 2025/26 due to saving on construction costs for Cambridge Terrace. Expenses increased in 2026/27 to 2027/28 due to the placeholder projects being restructured into smaller and more manageable projects.

9. The table below shows the changes made since draft SOI:

Financial Year Ended 30 June (Final SOI)			
For the Year Ended 30 June	**2026**	**2027**	**2028**
	Budget	Plan	Plan
Total Revenue	**33,538,647**	**21,904,350**	**22,038,459**
Total Expenses	**29,338,075**	**19,407,716**	**20,133,643**
NET SURPLUS/(DEFICIT) before Tax	**572,345**	**(1,252,470)**	**(1,872,117)**
Financial Year Ended 30 June (Draft SOI)			
Total Revenue	**35,691,142**	**18,426,990**	**17,484,278**
Total Expenses	**30,345,280**	**16,490,053**	**14,995,396**
NET SURPLUS/(DEFICIT) before Tax	**1,721,395**	**(1,850,129)**	**(1,312,700)**
Changes - Increase/(decrease)			
Total Revenue	**(2,152,495)**	**3,477,361**	**4,554,181**
Total Expenses	**(1,007,205)**	**2,917,663**	**5,138,247**
NET SURPLUS/(DEFICIT) before Tax	**(1,149,051)**	**597,659**	**(559,418)**

10. Cashflow requirements for the capital projects have changed due to the timing of the completions.

For the Year Ended 30 June	2026	2027	2028
Tawhai Street	1,072,278	-	
12 Holard Grove	6,601,614	1,803,031	-
Colson/Hollard Grove	300,000	8,063,491	14,183,639
Cambridge Tce	10,736,113	-	-
Placeholder D00018	1,934,270	1,470,427	-
Placeholder D00019	4,746,356	3,797,085	-
Placeholder D00020	-	3,971,139	-
Placeholder D00021	-	992,785	2,978,354
Placeholder D00022	-	4,271,721	4,271,721
Placeholder D00023	-	330,928	3,640,211
Placeholder D00025	-	-	661,857
Placeholder D00026	-	-	2,847,814
Total Capital programme - Final SOI	**25,390,631**	**24,700,606**	**28,583,595**
Total Capital programme - Draft SOI	**22,537,220**	**21,215,276**	**20,493,874**
(Decrease)/Increase	**2,853,411**	**3,485,330**	**8,089,721**

11. The cashflow requirements of this latest SOI are consistent with those presented when Council approved the loan facility and are expected to be progressively increased with a peak expected between January 2028-April 2028.

12. The $43M loan facility will remain in effect until 30 June 2034, as approved in the council paper HCC2024/3/157.

13. Changes to the performance measures:

    a. Portfolio size will increase by a minimum of 10 units per annum, previously total of 220 units by December 2024 (paragraph 1.7 of the SOI document)

    b. Per SOI, the net surplus before depreciation and tax and after finance expenses as a proportion of net book value of residential land and building at the start of the year greater than 1.5%, previously 2.25% (paragraph 1.3 of the SOI document)

    c. Percentage of total housing units occupied by predominately low-income elderly reduce to 80%from 90% (paragraph 1.5 of the SOI document).

    d. Long term public rental accommodation pre-tax returns at no less than (or equal to) 3% after depreciation, previously 3.5%.

14. The UPL Board has added an extra element to the SOI as outlined in point 3 on page 4, to allow more flexibility around borrowing arrangements. Any changes to UPL borrowing arrangements and access to capital, would require Council formal approval processes. The intent in the SOI change is for UPL to explore options, and that these would be considered alongside Council funding facilities in the future.

Additional funding - UPL's ability to increase the availability of housing in Te Awa Kairangi is proportionate to the capital that is available to it. UPL intends to explore increases to that availability and accordingly increases to the capital that it currently has available to it through its loan from the HCC. UPL may, if the HCC is unable or unwilling to provide access to the additional capital required in a timely manner, seek to obtain that capital from alternative sources.

15. 10-year projections are attached as Appendix 2, which illustrates the longer-term view of operations and projects.

16. Officers recommend that Council agrees to the final SOI for UPL. The SOI was approved by all Board members on 27 May 2025. Refer to Appendix 1, attached to this report.

Consultation

17. There are no consultation requirements arising from this report.

Legal Considerations

18. within one month after the date on which it is delivered to the shareholders or adopted, as the case may be". The final SOI will be made available to the public via the website of UPL after receiving notification of approval of the final SOI by Council.

Climate Change Impact and Considerations

19. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

20. UPL Group has included performance measures aimed at reducing its carbon emissions. This includes the action of ensuring all new housing units shall achieve a certified HomeStar design and construction rating of at least six stars.

Financial Considerations

21. The SOI contains financial forecasts for the three-year period commencing 1 July 2025.

22. The total equity of UPL is estimated to be $47.7M on 30 June 2025.

23. The UPL Board has no intention to pay a dividend in the three-year period for the SOI.

Appendices

No.	Title	Page
1⇩	Urban Plus Group Statement Of Intent 25/26-27/28	68
2⇩	10 year plan 2025-2035	89

Author: Yaolang Chung, Senior Financial Accountant
Reviewed By: Darrin Newth, Financial Accounting Manager
Reviewed By: Daniel Moriarty, Chief Executive, Urban Plus
Reviewed By: Jon Kingsbury, Director Economy & Development
Approved By: Jenny Livschitz, Group Chief Financial Officer

URBAN PLUS GROUP

STATEMENT OF INTENT 2025/26 – 2027/28

Contents

Purpose

The purpose of this Statement of Intent is to:

a. State publicly the activities and intentions of this Council-Controlled Trading Organisation for the year and the objectives to which those activities will contribute;

b. Provide an opportunity for the Shareholder to influence the direction of the Organisation; and

c. Provide a basis for the accountability of the Directors to the Shareholder for the performance of the Organisation.

This Statement of Intent covers the year 1 July 2025 to 30 June 2026 and forecasts for the following two financial years. It has been prepared in accordance with Section 64 (1) of the Local Government Act 2002.

Introduction

Urban Plus Limited (UPL) is wholly owned by Hutt City Council (HCC) and operates as a Council Controlled Trading Organisation (CCTO) under the Local Government Act 2002. UPL was established effective 1 May 2007 with principle objectives as stated below under 'Our Business Objectives'.

As of 1st July 2025, the Urban Plus Group comprises Urban Plus Limited (UPL) and UPL Developments Limited (UPLDL).

UPL is a company registered under the Companies Act 1993, is governed by the requirements of that Act and Section 6 of the Local Government Act 2002 and is covered by law and best practice. It also has responsibilities under the general law including the Resource Management Act 1991.

Shareholder's Expectations to Urban Plus Group

In November 2024, UPL received the Shareholder's Letter of Expectation (LoE), which set out key priorities and areas for UPL to address and deliver for the upcoming year(s). There was no significant change of direction from the previous year, but more emphasis in some areas for UPL to focus greater attention on. There are three broad but clear aspirations of UPL from the Shareholder:

Strategic Priorities

1. **Promote Māori Outcomes:**
   UPL is expected to continue to develop an understanding of Māori and mana whenua housing need and aspirations, integrating them into UPL's strategies and operations.
   A key method of achieving this priority will be working with Council and mana whenua through the Tākai Here.

2. **Climate Change & Environmental Standards:**
   UPL will seek to integrate advanced sustainable features in new developments where possible. These features should be marketed widely to promote sustainable thinking and benefits of UPL housing outcomes. UPL will endeavour to achieve a minimum of Homestar 6 certification for all its developments or adhere to equivalent environmental housing standards as mutually agreed upon between HCC and UPL.

3. Financial Accountability / Financial sustainability:

UPL will continue to successfully operate as a developer and affordable rental supplier whilst ensuring it demonstrates financial prudence over the long term to achieve the Shareholder's housing objectives. UPL will undertake a review of and identify where changes (if any) in Council policy directives towards UPL are necessary to ensure ongoing viability of the organisation and its rental portfolio. Decision making will focus on the organisation's long-term financial sustainability.

Additional Funding

UPL's ability to increase the availability of housing in Te Awa Kairangi is proportionate to the capital that is available to it. UPL intends to explore increases to that availability and accordingly increases to the capital that it currently has available to it through its [loan] from the HCC. UPL may, if the HCC is unable or unwilling to provide access to the additional capital required in a timely manner, seek to obtain that capital from alternative sources.

4. Addressing Housing Needs:

UPL will continue to address specific areas within the Housing Continuum which are not well served by the market. For clarity, the areas of focus are:

- Rental housing for the low-income elderly – the supply (and continued portfolio growth) of warm, safe units to accommodate the low-income elderly.
- The undertaking and delivery of completed housing projects for, and in partnership with, Community Housing Provider (CHP) entities to meet their housing aspirations.
- For-sale affordable market housing.

5. Provision of Accommodation for the Low-Income Elderly (Aged 65 years plus)

UPL is charged with the ongoing priority to provide warm, dry and healthy housing accommodation, predominantly to the low-income elderly of Lower Hutt, who are not in a financial position to self-fund independent accommodation. Additionally, UPL will focus on accessibility in housing designs, specifically tailored to meet the needs of the aging population – which can be delivered in a variety of ways such as incorporating age friendly features that promote ease of mobility, safety, and comfort in living environments.

UPL will also explore the development of below-market rent flats, particularly for infill projects, which can provide affordable housing solutions while optimising urban land utilisation.

To ensure a balance between fairness and financial sustainability is achieved, UPL will undertake a thorough review of its rental policies and structures – onboarding considerations such as market trends, the cost of living and tenant affordability, with the aim of maintaining equitable housing options for all residents, especially the elderly and those on fixed incomes.

6. Supporting Council's broader strategies

UPL will continue to support the Shareholder's housing growth aspirations and broader outcomes for the city. Such initiatives include (but are not limited to) the following projects:

Infrastructure Acceleration Fund

Under the Infrastructure Acceleration Fund Housing Outcomes Agreement, Council has a duty to support and facilitate the construction of 3,520 homes on the Valley Floor by 2035. UPL will seek opportunities for new development and intensification of its existing stock on the Valley Floor to assist Council with this target.

Sustainable Growth Strategy 2025-2055

UPL will seek opportunities to deliver projects that contribute to the strategic outcomes within the Development of the Sustainable Growth Strategy 2025-2055 (which identifies eight "strategic moves" to guide urban development in the city over the next 30 years).

Of particular note, UPL's focus will be leaning towards Strategic Move 1 – "Enhance the heart of the city" and Strategic Move 2 – "Build up the central and northern Valley Floor".

Te Awa Takamori o Te Awa Kairangi (formerly RiverLink)

Additionally, UPL will assist with the Shareholder's urban revitalisation of the city centre (Urban renewal, Regeneration and Redevelopment on and around the Daly Street area) by providing technical advice when required.

7. Future opportunities:

Central government and the provision of social housing

UPL will be agile and adaptable regarding any new or changes to existing Central Government housing policy. These changes or introduced opportunities may provide housing outcomes opportunities particularly around the operation of Kāinga Ora, Ministry of Housing & Development, Community Housing Providers and Community Housing Associations sectors. UPL will identify and explore such opportunities early through its relationships with Kāinga Ora and attendance at the Hutt Central Regeneration Steering Group.

Council land and leasehold model

UPL will look to partner with Council on leasehold developments opportunities which deliver either affordable market housing and/or more financially sustainable growth of the rental portfolio.

8. Business As Usual (General)

The Shareholder expects UPL to continue its established business as usual practices – and accordingly, UPL will also embrace the following inclusions:

• Best practice urban design, including creating a sense of community identity and belonging in each development.

• Integrate 'wellbeing's' into Performance Metrics.

• Paying all UPL staff the Living Wage as a minimum, and for UPL to strongly encourage its direct contractors to align with the Living Wage criteria.

UPL's ongoing commitment to these priorities will contribute significantly to shaping a sustainable, inclusive, and vibrant city.

Our Statutory Objectives

Section 59 of the Local Government Act 2002 provides:

Principal objective of council-controlled organisation

(1) The principal objective of a Council-Controlled Organisation is to:

(a) Achieve the objectives of its shareholders, both commercial and non-commercial, as specified in the Statement of Intent;

(b) Be a good employer;

(c) Exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates, and by endeavouring to accommodate or encourage these when able to do so; and

(d) If the Council-Controlled Organisation is a Council-Controlled Trading Organisation, conduct its affairs in accordance with sound business practice.

(2) In subsection 1.b, good employer has the same meaning as in clause 36 of Schedule 7 of the Local Government Act 2002.

Our Business Objectives

In addition to the Statutory objectives, the Business objectives of UPL are to:

1.1 operate as a successful and profitable undertaking;

1.2 provide for need in a variety of areas across the housing continuum by developing property for housing outcomes such as: affordable / 'for market', social, long-term market rentals and CHP partnership projects;

1.3 be a provider of housing into the local supply chain with various housing typologies;

1.4 build housing partnerships with local and nationwide community housing organisations, mana whenua and Crown agencies;

1.5 demonstrate environmental leadership by the implementation of HomeStar methodologies and other practices which lower carbon emissions;

1.6 support and advance training and employment opportunities within the construction and built environment sectors;

1.7 support Central Government initiatives where and when prudent, in alignment with the Shareholder;

1.8 provide for the long term a growing portfolio of rental housing for the predominately low-income elderly[1] consistent with, and to give effect to, the Shareholder's housing aspirations for the city;

1.9 manage and develop the housing portfolio in a manner which increases its property values;

1.10 purchase, develop, lease or on-sell future development projects in a manner which maximises its value at a level of risk appropriate for the investment of funds and/or which aligns with the aspirations of the Shareholder;

1.11 comply with all legislative and regulatory provisions relating to its operations and performance;

1.12 ensure all assets owned by the company are maintained to the applicable standards;

1.13 maintain an effective business continuance plan, and a register of, and comply with, current

Shareholder policies relevant to its business and operations.

These objectives will be monitored and where in conflict will be pursued giving greater weight to the interests of maximising value to the Shareholder provided that in relation to the provision of social housing, value to the Shareholder will include the consideration of social value and prudent financial management and continued solvency of UPL.

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[1] 'Aged 65-plus/Predominantly low-income elderly' in this context relates to an applicant for a residential tenancy, that at the time of application, is able to demonstrate:

i. that they are eligible for National Super(aged over 65 years – this being subject to review periodically by Central Government);
ii. that they have no other income;
iii. that they do not have cash or assets of such a magnitude that would mean they could make independent accommodation choices.

Nature and Scope of Activities to be undertaken by Urban Plus Group

The nature and scope of activities of the UPL are to:

(1) Operate as a successful business, returning benefits to the Shareholder;

(2) Own, operate and maintain, to an acceptable standard, a housing portfolio that provides rental accommodation predominately for the low-income elderly in accordance with normal commercial guidelines and the Shareholder's Policies regarding Housing;

(3) Ensure that the housing portfolio predominately for the low-income elderly is appropriate for the changing needs of the community in terms of the objectives outlined in the Shareholder's Policies regarding Housing;

(4) Develop property in preparation for sale or lease, which is declared surplus to the needs of Hutt City Council and which provide an appropriate return for the costs and risks of development;

(5) Actively participate in the market with intent to acquire / purchase property to develop for sale, lease, portfolio retention or public market rental which provides appropriate returns for the levels of cost, risk and funds invested;

(6) Purchase, develop, lease or on-sell the development property portfolio in a manner which maximises its value at a level of cost and risk appropriate for the investment of funds and is in alignment with the aspirations of the Shareholder; and

(7) Otherwise become involved in property-related transactions and property-technical advisory services on a commercial basis that support the Shareholder 's vision for the future development of the city.

Section 59 of the Local Government Act 2002 also provides that the principal objectives of a Council- Controlled Trading Organisation include the objectives of its Shareholders.
In order to meet our objectives we focus our work activity on asset planning and development, capital project management, operations management, risk management, staff development and corporate governance.

Other

UPL will continue to be involved in property-related transactions on a commercial basis that support the Shareholders' vision for the future development of the city.

UPL will continue to provide a wide range of strategic property advice and property consultancy when required to the Shareholder. Work has included:

(1) Advice and general direction for property projects that are in alignment with its standard business operations;

(2) Commercial leasing management advice for HCC property and subsidiaries;

(3) Specific property advice; and

(4) Assist with strategic HCC property acquisition and divestment as directed by the Shareholder.

Performance Measures

The Company will meet the following measures for the next three years:

Rental Housing

1.1 Capital expenditure within budget.

1.2 Operational expenditure within budget.

1.3 Net Surplus before Depreciation and tax and after Finance Expenses as a Proportion of the Net Book Value of Residential Land and Buildings at the Start of the Year – Greater than 1.5%.

1.4 Tenant satisfaction with the provision of the company's rental housing greater than or equal to 90%.

1.5 Percentage of total housing units occupied by predominately low-income elderly[1] greater than or equal to 80%.

1.6 Annual rental increases to be no greater than $50 per week per unit.

1.7 Increasing the portfolio size by a minimum of ten units per annum.

1.8 Any rental housing units purchased and not already utilising electricity or renewable sources of energy for space heating, water heating, and cooking facilities, shall be converted to utilise only electricity or renewable sources of energy within five years of acquisition.

1.9 New rental housing units constructed by UPL to utilise only electricity or renewable sources of energy for space heating, water heating and cooking facilities.

[1] 'Aged 65-plus/Predominantly low-income elderly' in this context relates to an applicant for a residential tenancy, that at the time of application, is able to demonstrate:
i. that they are eligible for National Super (aged over 65 years – this being subject to review periodically by Central Government);
ii. that they have no other income;
iii. that they do not have cash or assets of such a magnitude that would mean they could make independent accommodation choices.

Property Development

1.10 Capital expenditure within budget.

1.11 Operational expenditure within budget.

1.12 All new developments shall only utilise electricity or renewable sources of energy for space heating, water heating and cooking facilities.

1.13 All new housing units (standalone house or townhouse) shall achieve a certified HomeStar design rating of at least six stars or equivalent.[1]

1.14 A pre-tax return of not less than 15% on Development Costs including Margin and Contingency on housing released to market (except where the Board and Shareholder agree otherwise to achieve specified objectives).

1.15 Value of divestment to Community Housing Providers (or socially like-minded organisations) set at each project's Development Cost (includes contingency and GST) plus a margin of no greater than 12.5% (except where the UPL Board and Shareholder agree otherwise to achieve specified objectives).

1.16 Long term public rental accommodation pre-tax returns at no less than (or equal to) 3.0% after depreciation (delivery of new housing units via UPL development projects).[2]

[1] The assessment criteria being: **Either** - an independent review by a certified HCC Homestar Assessor to qualify the design would satisfy and meet the appropriate the Homestar 6 standards for each UPL project – **Or**, via a formal registration and certification process via NZGBC. The decision on which option to utilise is at the discretion of UPL officers in terms of financial impact to projects on a case-by-case basis.

[2] Returns are specific to each project's (Board Approved) business case where long-term market rentals are developed. Future rents are set having regard to an annual review.

Professional Property Advice

1.17 Achieve a market return on additional services provided to the Shareholder.

UPL Developments Limited

1.18 Undertake, negotiate and execute tender and procurement processes for and on behalf of the Partnership and 'parent' company as required.

1.19 Facilitate civil and construction contracts for and on behalf of the Partnership and 'parent' company as required.

1.20 Facilitate payment of contract progress claims for Board approved contracts as well as payments to other suppliers engaged to provide services or goods to defined development projects.

1.21 Should UPLDL be used for future developments, the same performance measures apply as for Property Development (refer above).

1.22 Act as General Partner when / if a Limited Partnership structure is utilised for development projects.

Risk Management

Health and Safety in Employment

UPL will maintain sound industry practice with ongoing reviews of its Health and Safety policies to ensure they remain current in terms of compliance.

Business Continuity

UPL will maintain a Business Continuity Plan for unforeseen circumstances so any event will have minimal impact on the day-to-day operation of the business.

Insurances

UPL will maintain appropriate insurances to mitigate risk of portfolio damage, business interruption and professional indemnity. This will include Directors and Office Bearers cover where appropriate.

Emergency preparedness

UPL will rehearse and maintain systems and procedures to best position itself to deal with emergency situations.

Commercial Risk

UPL will manage its affairs in a manner that minimises commercial risk recognising that some risk will need to be taken to achieve targets. In recognising the lessened profit margins and higher commercial risk when delivering projects to Community Housing Providers, the UPL Board of Directors and Chief Executive will consider the scale, funding constraints and timing of these projects within the wider development programme. The risk appetite of the Board may have bearing on the number of CHP-focused projects being undertaken at one time in consideration to other priorities of the SOI.

Board of Directors

The Board of Directors consists of up to six members, with the Shareholder appointing Council representation as Director(s) and Independent Directors. Directors generally serve three-year terms.

The Board is responsible for the proper direction, governance and control UPL.

Unanimous approval of the Board is required for:

1.1 Employment of the UPL Chief Executive and creation of new permanent positions outside of resolved budget limits;

1.2 Extraordinary transactions (entering into any contract or transaction except in the ordinary course of business);

1.3 Delegation of Directors' powers to any person;

1.4 Major transactions (entering into any major transaction);

1.5 Disputes (commencing or settling any litigation, arbitration or other proceedings which are significant or material to the Company's business);

1.6 Borrowings in a manner that materially alters the Company's banking arrangements, advancing of credit (other than normal trade credit) exceeding $5,000 to any person except for making deposits with bankers, or giving of guarantees or indemnities to secure any person's liabilities or obligations;

1.7 Sale of assets (sell or dispose of fixed assets for a total price per transaction exceeding $100,000 or a series of transactions aggregated exceeds $300,000); and

1.8 Capital expenditure (other than in the ordinary course of doing business) at a total cost to the Company, per transaction, exceeding $500,000 or a series of transactions aggregated exceeds $750,000. However, the UPL Chief Executive has delegated authority to approve individual, project-specific capital expenditure invoices up to $750,000 + GST if the Board has unanimously approved the budget for that specific project.

The Board will require the agreement of the Shareholder for:

1.1 Any changes to the Constitution;

1.2 Any increases in capital and the issue of further securities, share buybacks and financial assistance;

1.3 Any alteration of rights attaching to shares;

1.4 Any arrangement, dissolution, re-organisation, liquidation, merger or amalgamation of the Company; and

1.5 Any 'major transactions' as that term is defined in the Companies Act 1993.

Ratio of consolidated Shareholders' funds to total assets

The target ratio for consolidated Shareholders' funds to total assets is at least 50%. Consolidated Shareholders' funds comprise share capital and accumulated reserves. Total assets comprise all tangible assets of the Company, the main component being housing and undeveloped land. The forecast consolidated Shareholders funds as at June 2025 is 51%. The share capital of $15.3 million consists of 27,000,001 ordinary shares on issue, of which 12,000,001 are fully paid and 15,000,000 are issued but uncalled.

Accumulated profits and capital reserves

There is no intention to pay a dividend in the 2025/26 financial year or succeeding years.

Information to be provided to Shareholders

In each year UPL shall comply with the reporting requirements specified for CCO 's under the Local Government Act 2002 and the Companies Act 1993 regulations.

In particular, it shall provide:

Annually

1. Annually report, within two months after the end of each financial year.
2. A Statement of Intent detailing all matters required under the Local Government Act 2002;
3. An annual budget for the coming financial year, broken out by the two major areas of operation; Rental Housing and Land Development, including the assets employed and debt attributable to each area;
4. A written report on the financial operations of the Company to enable an informed assessment of its performance including a comparison against budget and the Statement of Intent, the Return on Equity and Return on Assets for the Period;
5. Financial statements comprising the Statement of Financial Position, Statement of Comprehensive Revenue and Expenses and Statement of Cash Flows;
6. A business plan indicating the nature of property development it proposes to undertake and the range of investment and estimated return it proposes to achieve;
7. An assessment of the current market for rental housings and the appropriateness of the current housing portfolio to meet the needs of the low-income elderly.

Half Yearly

1. Six-monthly, within two-months of the end of the six-month reporting period.
2. A written report on the operations of the Company by the two major areas of operation to enable an informed assessment of its performance including a financial comparison against budget and the Statement of Intent, the Return on Equity and Return on Assets for the Period.
3. Financial statements comprising the Statement of Financial Position, Statement of Comprehensive Revenue and Expenses and Statement of Cash Flows.
4. Progress on activities outlined in the agreed business plan.

Share acquisition

There is no intention to subscribe for shares in any other company or invest in any other organisation. (NOTE: UPL has a subsidiary company UPL Developments Limited).

Compensation from Local Authority

It is not anticipated that the company will seek compensation from any local authority other than in the context of normal commercial contractual relationships.

NB: if UPL has undertaken to obtain or has obtained compensation from its Shareholder in respect of any activity, this undertaking or the amount of compensation obtained will be recorded in:

1. The annual report of UPL; and
2. The annual report of the Shareholder.

Equity value of the Shareholder's investment

For the year ended 30 June 2025, the estimated net value of the Shareholder's investment in Urban Plus Group will be $47.7 million.

Financial Forecasts

Planning and programming for development projects will be based on exceeding the agreed minimum financial performance thresholds as set out in the Performance Measures section for each commercial, residential portfolio, affordable housing and long-term market rental development project. Each development project will require the approval of the Board to ensure strategic fit and achievement of the minimum rate of return.

The current downturn of the property market and volatility of interest rates have resulted in considerable uncertainty in terms of what projects will become available, and what sales might result from those projects. Details of potential development projects will be included in the regular reporting to the Board and Shareholder.

Consolidated Statement of Financial Performance

For the Year Ended 30 June	2025	2026	2027	2028
	Forecast	Budget	Plan	Plan
REVENUE				
Rental Revenue	2,799,400	2,975,109	3,341,674	3,588,829
Finance Revenue	490,067	749,955	838,108	450,673
Commercial Development Sales	33,625,217	29,680,000	17,651,652	17,998,957
Other Revenue	80,340	133,583	72,917	-
Total Revenue	**36,995,024**	**33,538,647**	**21,904,350**	**22,038,459**
EXPENSES				
Personnel Expenses	1,224,568	1,452,888	1,441,774	1,522,192
Rates	386,804	452,611	548,405	636,586
Repairs & Maintenance	678,250	747,462	830,445	690,290
Insurance	242,066	236,417	278,110	305,921
Specialist Services	155,819	148,975	153,444	158,048
Operational Contracts	160,791	183,146	188,641	194,300
HCC Support Costs	183,952	187,631	191,384	195,211
Other Operating Expenses	345,598	369,323	380,815	393,062
Agents Fees & Marketing	592,969	300,000	402,000	360,000
Cost of Commercial Development Sales	30,750,588	25,259,622	14,992,699	15,678,033
Total Expenses	**34,721,406**	**29,338,075**	**19,407,716**	**20,133,643**
OPERATING SURPLUS/(DEFICIT)	**2,273,618**	**4,200,572**	**2,496,634**	**1,904,816**
Depreciation	1,091,805	1,115,257	1,283,026	1,339,549
Finance Expenses	2,633,112	2,512,970	2,466,077	2,437,384
NET SURPLUS/(DEFICIT) before Tax	**(1,451,299)**	**572,345**	**(1,252,470)**	**(1,872,117)**
Income Tax Expense/(Benefit)	-	-	-	-
SURPLUS/DEFICIT after TAX	**(1,451,299)**	**572,345**	**(1,252,470)**	**(1,872,117)**
Other Comprehensive Revenue and Expenses				
Gain on Property Revaluation	-	-	-	-
Less: Tax on Revaluation	-	-	-	-
Total Other Comprehensive Revenue and Expenses	-	-	-	-
TOTAL COMPREHENSIVE REVENUE and EXPENSES	**(1,451,299)**	**572,345**	**(1,252,470)**	**(1,872,117)**

Consolidated Statement of Changes in Equity

For the Year Ended 30 June	2025	2026	2027	2028
	Forecast	Budget	Plan	Plan
Balance at 1 July	**49,161,054**	**47,709,755**	**48,282,099**	**47,029,630**
Total Comprehensive Revenue and Expenses for the Year	(1,451,299)	572,345	(1,252,470)	(1,872,117)
Balance at 30 June	**47,709,755**	**48,282,099**	**47,029,630**	**45,157,512**

Note re: Commercial Development Sales 2024/25 FY
Proceeds from the multiple commercial development projects are timed to occur within the 2024/25 Financial Year resulting in the significant increase in revenue compared to previous and outer lying Financial Years.

Consolidated Statement of Financial Position

As at 30 June	2025	2026	2027	2028
	Forecast	Budget	Plan	Plan
ASSETS				
Current Assets				
Cash & Cash Equivalents	28,232,213	30,510,715	21,605,818	9,783,826
Debtors & Other Receivables	2,880	-	-	-
Related party receivables	189,402	189,402	189,402	189,402
Inventories	14,264,175	6,583,162	13,508,956	24,793,924
Total current assets	42,688,669	37,283,279	35,304,176	34,767,152
Non-Current Assets				
Property, Plant & Equipment	45,074,299	44,326,572	54,070,783	52,781,037
Assets Under Construction	2,537,593	9,139,207	-	-
Assets Available for Sale	3,734,117	3,734,117	3,734,117	3,734,117
Loans to subsidiaries	-	-	-	-
Total non-current assets	51,346,009	57,199,895	57,804,899	56,515,154
TOTAL ASSETS	**94,034,679**	**94,483,174**	**93,109,075**	**91,282,305**
LIABILITIES				
Current Liabilities				
Creditors & Other Payables	307,895	184,045	62,418	107,763
Employee Entitlements	12,369	12,369	12,368	12,369
Tax payable	392,517	392,517	392,517	392,517
Total Current Liabilities	712,780	588,931	467,302	512,649
Non-Current Liabilities				
Employee Entitlements	52,552	52,552	52,552	52,552
Borrowings	43,000,000	43,000,000	43,000,000	43,000,000
Deferred Tax Liability	2,559,590	2,559,590	2,559,590	2,559,590
Total Non-Current Liabilities	45,612,142	45,612,143	45,612,143	45,612,143
TOTAL LIABILITIES	**46,324,923**	**46,201,073**	**46,079,445**	**46,124,792**
NET ASSETS	**47,709,756**	**48,282,100**	**47,029,631**	**45,157,513**
EQUITY				
Retained Earnings	3,795,529	4,367,873	3,115,404	1,243,286
LTMP Reserve	200,000	200,000	200,000	200,000
Share Capital	15,300,000	15,300,000	15,300,000	15,300,000
Revaluation Reserve	28,414,227	28,414,227	28,414,227	28,414,227
TOTAL EQUITY	**47,709,756**	**48,282,100**	**47,029,631**	**45,157,513**

Consolidated Statement of Cash Flows

For the Year Ended 30 June	2025	2026	2027	2028
	Forecast	Budget	Plan	Plan
CASH FLOWS from OPERATING ACTIVITIES				
Cash was provided from:				
Receipts from Rent and Leases	2,799,400	2,975,109	3,341,674	3,588,829
Receipts from Other Revenue	80,341	133,583	72,917	-
Interest Received	490,067	749,955	838,108	450,673
Receipts from Commercial Development Sales	33,625,217	29,680,000	17,651,652	17,998,957
	36,995,025	33,538,647	21,904,350	22,038,459
Cash was applied to:				
Payments to Employees	(1,266,081)	(1,452,888)	(1,441,774)	(1,522,192)
Payments to Suppliers	(2,403,446)	(2,778,034)	(3,094,872)	(2,888,071)
Interest Paid	(2,633,112)	(2,512,970)	(2,466,077)	(2,437,384)
Tax Paid	-	-	-	-
Costs of Commercial Development Sales	(20,074,197)	(17,547,109)	(21,918,494)	(26,963,001)
	(26,376,836)	(24,291,001)	(28,921,217)	(33,810,648)
Net Cash Flows from Operating Activities	**10,618,189**	**9,247,646**	**(7,016,867)**	**(11,772,189)**
CASH FLOWS from INVESTING ACTIVITIES				
Cash was applied to:				
Purchase and Construction of Property, Plant and Equipment	(1,343,332)	(6,969,144)	(1,888,031)	(49,803)
	(1,343,332)	(6,969,144)	(1,888,031)	(49,803)
Net Cash Flows from Investing Activities	**(1,343,332)**	**(6,969,144)**	**(1,888,031)**	**(49,803)**
CASH FLOWS from FINANCING ACTIVITIES				
Cash was provided from:				
Proceeds from Borrowings - HCC	10,000,000	-	-	-
Proceeds from Borrowings - related parties				
	10,000,000	-	-	-
Cash was applied to:				
Repayment of Advance from related parties	(632,259)	-	-	-
	(632,259)	-	-	-
Net Cash Flows from Financing Activities	**9,367,741**	**-**	**-**	**-**
NET INCREASE/(DECREASE) in CASH and CASH EQUIVALENTS	18,642,598	2,278,502	(8,904,897)	(11,821,992)
Cash and Cash Equivalents at the Beginning of the Year	9,589,615	28,232,213	30,510,715	21,605,818
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**28,232,213**	**30,510,715**	**21,605,818**	**9,783,826**

Statement of Accounting Policies

UPL will apply the following accounting policies consistently during the year and apply these policies to the Statement of Intent. In accordance with the New Zealand Institute of Chartered Accountants Financial Reporting Standard 42 (FRS 42), the following information is provided in respect of the Statement of Intent.

Nature of prospective information

The financial information presented consists of forecasts that have been prepared on the basis of best estimates and assumptions on future events that UPL expects to take place.

Statement of compliance with International Financial Reporting Standard

The financial statements have been prepared in accordance with New Zealand generally accepted accounting practice. They comply with New Zealand equivalents to International Financial Reporting Standards (NZ IFRS) and other applicable financial reporting standards, as appropriate for public benefit entities.

Reporting entity

UPL is a company registered under the Companies Act 1993 and a Council-Controlled Trading Organisation as defined by Section 6 of the Local Government Act 2002. Hutt City Council is the only shareholder. The company was incorporated in New Zealand in 13 December 1996 as De Luien Developments Limited, changed its name to Centre City Plaza Limited on 27 June 1997, changed its name to Hutt Holdings Limited on 20 January 2003 and finally changed its name to Urban Plus Limited on 25 May 2007.

The financial statements have been prepared in accordance with the requirements of the Companies Act 1993, the Financial Reporting Act 1993 and the Local Government Act 2002.

For purposes of financial reporting, UPL is a public benefit entity.

Reporting period

The reporting period covers the 12 months from 1 July 2025 to 30 June 2026. Comparative projected figures for the year ended 30 June 2027 and 30 June 2028 are provided.

Specific accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

The measurement basis applied is historical cost.

The accrual basis of accounting has been used unless otherwise stated. These financial statements are presented in New Zealand dollars rounded to the nearest thousand, unless otherwise stated.

Judgements and estimations

Preparing financial statements in conformity with NZ IFRS requires judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Where material, information on the major assumptions is provided in the relevant accounting policy or will be provided in the relevant note to the financial statements.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in the relevant notes.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Revenue

Revenue is measured at the fair value of consideration received.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Sales of goods are recognised when a product is sold to the customer. The recorded revenue is the gross amount of the sale, including credit card fees payable for the transaction. Such fees are included in other expenses.

Property sales are recognised on settlement date, along with the related expenses. Interest income is recognised using the effective interest method.

Property, plant and equipment

On transition to NZ IFRS assets were recorded at cost less accumulated depreciation and impairment losses.

Revaluation

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other asset classes are carried at depreciated historical cost. The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive income but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive income.

Additions

Expenditure of a capital nature of $1,000 or more has been capitalised. Expenditure of less than $1,000 has been charged to operating expenditure. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to UPL and the cost of the item can be measured reliably.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are recognised in the Statement of Comprehensive Income.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to UPL and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment at rates that will write off the cost (valuation) of the assets to their estimated residual values over their useful lives. The straight line depreciation rates are as follows:

Estimated economic lives	Years	Rate
Buildings	2 - 69	1.45% - 50.00%
Plant and equipment	8 - 13	7.69% - 12.00%
Vehicles	7	12.76%

The residual value and useful life of an asset is reviewed and adjusted if applicable at each financial year end.

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by UPL, are recognised as an intangible asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Income.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Estimated economic lives	Years	Rate
Computer software	2.8	36%

Impairment of non-financial assets

Assets with a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Income.

Goods and services tax

All items in the financial statements are stated exclusive of GST, except for receivables and payables. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

Commitments and contingencies are disclosed exclusive of GST.

Employee entitlements

Short-term entitlements

Employee benefits that UPL expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

UPL recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that UPL anticipates it will be used by staff to cover those future absences.

UPL recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Income tax

Income tax for the period is calculated by reference to the amount of income taxes payable or recoverable in respect of the taxable profit or tax loss for the period. It is calculated using tax rates and tax laws that have been enacted or substantively enacted by the reporting date. Current tax for current and prior periods is recognised as a liability (or asset) to the extent that it is unpaid (or refundable).

Property intended for sale

Property previously held but now being sold as it is no longer required is classified as a property held for sale.

This classification is used where the carrying amount of the property will be recovered through sale, the property is available for immediate sale in its present condition and sale is highly probable.

Property held for sale is recorded at the lower of the carrying amount and fair value less costs to sell. From the time a property is classified as held for sale, depreciation is no longer charged on the improvements.

Where property is held for sale or for development for sale, in the ordinary course of business, it is classified as inventory. Such property is recorded at the lower of cost and net realisable value (selling price less costs to complete and sale costs). Any write-downs to net realisable value are expensed in the net surplus/(deficit) for the year.

Leased assets

Operating Leases

Leases where the lessor effectively retains substantially all the risks and rewards of ownership of the leased items are classified as operating leases. Payments made under these leases are expensed in the Statement of Comprehensive Income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the Statement of Comprehensive Income as an integral part of the total lease payment.

Finance Leases

The Company has not entered into any material finance leases.

Financial instruments

The Company is party to financial instrument arrangements as part of its normal operation. Revenue and expenses in relation to all financial instruments are recognised in the Statement of Comprehensive Income.

All financial instruments are recognised in the Statement of Financial Position on the basis of the Company's accounting policies. All financial instruments disclosed on the Statement of Financial Position are recorded at fair value other than those specifically identified in the Notes to the financial statements.

Appendix 2 – 10 year plan

For the Year Ended 30 June	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Forecast	Budget	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
REVENUE											
Total Revenue	**36,995,024**	**33,538,647**	**21,904,350**	**22,038,459**	**63,514,865**	**32,101,566**	**36,482,181**	**23,324,544**	**33,132,824**	**33,313,203**	**33,632,771**
EXPENSES											
Total Expenses	**34,721,406**	**29,338,075**	**19,407,716**	**20,133,643**	**55,232,762**	**27,872,674**	**31,296,505**	**19,874,712**	**30,015,383**	**30,476,199**	**30,465,210**
Depreciation	1,091,805	1,115,257	1,283,026	1,339,549	1,341,405	1,344,758	1,347,435	1,350,061	1,352,813	1,355,580	1,358,308
Finance Expenses	2,633,112	2,512,970	2,466,077	2,437,384	2,472,500	2,472,500	2,472,500	2,479,274	2,472,500	2,472,500	2,472,500
NET SURPLUS/(DEFICIT) before Tax	**(1,451,299)**	**572,345**	**(1,252,470)**	**(1,872,117)**	**4,468,198**	**411,634**	**1,365,741**	**(379,504)**	**(707,873)**	**(991,076)**	**(663,247)**

As requested by councillors 10-year plan for the operation of UPL Group of which years 2026-2028 are reflected in the SOI.

Hutt City Council

29 May 2025

Report no: HCC2025/3/176

Seaview Marina Limited Statement of Intent for the Three Years - 2025/26 to 2027/28

Purpose of Report

1. The purpose of this report is to consider the final Statement of Intent (SOI) for Seaview Marina Limited (SML) for the three years commencing 1 July 2025.

Recommendations

That Council:

(1) notes the changes made to the final Statement of Intent as outlined in paragraphs 6 to 12 contained in the officer's report;

(2) receives and agrees to the final Statement of Intent for Seaview Marina Limited for the three years commencing 1 July 2025, attached as Appendix 1 of this report;

(3) agrees the loan facility for Seaview Marina Limited be retained at $8.1M for the period that aligns with the Long Term Plan 2024-2034 until 30 June 2034 in order to fund the breakwater transfer arrangements and the pier refurbishment programme; and

(4) notes that 10-year plan, attached as Appendix 2 of this report

Background

2. The Local Government Act 2002 (LGA) requires the board of a Council Controlled Organisation (CCO) to deliver to its shareholders a draft SOI on or before 1 March of each year.

3. The LGA also requires Council to agree to a SOI, or if it does not agree, take all reasonable steps to require a SOI to be modified, as soon as practicable after a SOI of a CCO is delivered to it.

4. The Policy, Finance and Strategy Committee received and considered the draft SOI for the three-year period commencing 1 July 2025 for SML at its meeting held on 11 March 2025 (PFSC2025/1/53).

Discussion

5. Changes have been made to the final SOI, and these changes are outlined below in paragraphs 6 to 12 below.

6. Revenue forecasts have decreased across the next three financial years and in the outer years. This is primarily due to revised assumptions around rental revenue increases, which have been reduced to reflect economic conditions and lower-than-expected occupancy rates. However, the SOI assumes that occupancy will improve over time, leading to higher rental revenue in future years.

7. Expenses have increased slightly in the first year of the SOI, primarily due to higher operating and finance costs associated with funding requirements. In the following two years, expenses are forecast to decrease. There has been savings attributable to product cost of sales forecasting to be lower, and the cost of insurance for 25/26 was less than we forecasted.

8. The table below shows compares the draft SOI revenue and expense to the final SOI revenue and expenses

		DRAFT SOI	
	Budget 2026	**Plan 2027**	**Plan 2028**
Total revenue	3,930,281	4,100,090	4,281,252
Total expenses	3,646,904	3,814,762	4,005,054
Surplus before tax	**283,377**	**285,327**	**276,199**
		FINAL SOI	
	Budget 2026	**Plan 2027**	**Plan 2028**
Total revenue	**3,861,266**	**3,975,774**	**4,133,452**
Total expenses	**3,713,562**	**3,871,916**	**3,980,748**
Surplus before tax	**147,704**	**103,858**	**152,704**
		DIFFERNCE (INCREASE / DECREASE)	
	Budget 2026	**Plan 2027**	**Plan 2028**
Total revenue	(69,015)	(124,316)	(147,800)
Total expenses	66,658	57,153	(24,306)
Surplus before tax	**(135,673)**	**(181,469)**	**(123,495)**

9. Return on Equity (ROE) is defined as the net surplus or deficit divided by the opening balance of equity for the financial year. The decrease in ROE in the final SOI, compared to the draft, is primarily due to lower projected revenue leading to a reduced net surplus, alongside a decrease in total equity.

Return on Equity	**Budget 2026**	**Plan 2027**	**Plan 2028**
DRAFT SOI	**1.2%**	1.1%	1.1%
FINAL SOI	**0.7%**	0.5%	0.7%

10. Dividend payments are planned for all three years of the SOI. However, it should be noted, this is subject to Directors being satisfied with the financial position being sustainable following a dividend payment, and in accordance with the Companies Act 1993 requirements.

11. SML dividend payments have been adjusted to align with the Council's Long Term Plan 2024-2034. It has been forecasted that SML will pay a dividend of $102k for 2025-26, rather than $100k, outer years have also been updated.

12. Projected debt levels have increased, it is now forecasted that debt will reach $7.1M in 2026-27 rather than 2027-28, this is due to the purchase of the breakwater and pier refurbishments being underway. It is projected that SML debt level will reach a high of $9.1M and decrease to $8.1M in 2035 rather than $7.1M.

Climate Change Impact and Considerations

13. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

14. SML has included performance measures aimed at reducing its carbon emissions.

Consultation

15. There are no consultation requirements arising from this report.

Legal Considerations

16. There is an obligation on the board of a CCO, that each SOI and each modification that is adopted to a SOI, "must be made available to the public within one month after the date on which it is delivered to the shareholders or adopted, as the case may be".

17. The final SOI will be made available to the public via the website of SML after receiving notification of approval of the final SOI by Council.

Financial Considerations

18. The SOI contains financial forecasts for the next three-year period commencing 1 July 2025.

19. The total equity of SML is estimated to be $21.9M on 30 June 2025.

20. Additional funding of $3.4M is required in conjunction with the assumed breakwater purchase, now anticipated to be December 2025. This was agreed in principle in the 12 December 2023 report to the Long Term/Annual Plan Subcommittee No. LTPAP2023/5/395.

21. Council in 2024 agreed to increase SML loan facility from $4.9M to $8.1M for the period 1 July 2024 to 30 June 2027 to fund the breakwater purchase, together with funding of the pier refurbishment programme. SML will not have the cashflow capacity to repay the full $3.4M when the loan facility resets on 1 July 2027 and will rather need to repay this loan facility off over the longer term. Officers recommend that the loan facility remains in place at $8.1M for the period of the LTP until 30 June 2034, and that a further review takes place through the next LTP process.

Appendices

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Reviewed By: Jenny Livschitz, Group Chief Financial Officer
Approved By: Tim Lidgard, Chief Executive, Seaview Marina

SEAVIEW MARINA LIMITED

STATEMENT OF INTENT 2025/26 TO 2027/28

Contents

Vision

Renowned as a leading New Zealand Marina that embraces the whole spectrum of services that boaties and water enthusiasts desire.

Mission

To provide industry-leading facilities and services that delight customers and stimulate related economic activity whilst meeting shareholder expectations.

Nature and scope of activities

Seaview Marina Limited (the Company) is responsible for the operation of the boating facilities and services, the maintenance of infrastructural assets and the development of additional facilities and services as demand dictates.

Corporate Governance Statement

The Company is 100% owned by Hutt City Council (the Council) and accordingly is a Council Controlled Organisation (CCO) as defined by the Local Government Act 2002 (LGA). The Directors' role is defined in the LGA, which requires that all decisions relating to the operation of a CCO shall be made pursuant to the authority of the directorate of the CCO and its Statement of Intent (SOI). In addition to the obligations of the LGA, the Company is also covered by the Companies Act 1993, which places other obligations on the Directors.

The Directors are responsible for the preparation of the SOI, which, along with the three-year financial plan, is provided to the Company's Shareholders, the Council. Six monthly and annual reports of financial and operational performance are provided to the Shareholder. Financial and operational management reports are prepared bi-monthly for the Directors.

The Directors of the Company are responsible for the overall control of the Company, but no cost-effective internal control system will permanently preclude all errors or irregularities. The control systems operating within the Company reflect the specific risks associated with the business of the Company.

Drawing down additional funding for the Council-supported capital expenditure comes with significantly increased pressure from finance expenses, compared with prior years. Additionally, there are some unknowns around the final costs of these large transactions. The Directors of the Company have budgeted for fixed dollar dividend payments in 2024/25 and the following years, however, this remains subject to the Directors determining whether financial projections are shown to be sustainable. This is in line with the company's dividend policy approved by Council on June 30th, 2023.

Corporate Goals

The principal goal of the Company is to operate as a successful business, achieving the objectives specified in this SOI. The specific corporate goals of the Company are as follows:

General

1. ensure that the Company's strategic plans are consistent with the operating plans and policies of the Council group
2. ensure that the SOI and operating strategies within are adhered to
3. keep the Shareholder informed of matters of substance affecting the Company
4. continually review operating strategies, financial performance, and service delivery of the Company
5. develop the Company into one of New Zealand's premier marina businesses

Economic

1. maximise the financial returns achieved and shareholder value
2. return a minimum return on equity (ROE) per annum of 0.7%, 0.5% and 0.7% for each financial year commencing 1 July 2025/26
3. maintain the Company's financial strength through sound and innovative management

Social and environmental

1. support recreational boating activities in the Wellington Region
2. promote safe work practices
3. act as a socially responsible and environmentally aware corporate citizen and to contribute to, or assist where possible, the Council's community outcomes (as listed in the Council's Annual Plan or Long-Term Plan)
4. reduce direct emissions by 50% by 2030 and achieve net-zero emissions by 2050. Following the initial analysis, the targets will be updated

Specific objectives for the year ending 30 June 2026

In pursuit of its corporate goals, the Company has the following objectives for the next 12 months:

General

1. meet the goals and objectives stated in the Statement of Intent and Strategic Plan

Economic

1. achieve all financial projections
2. ensure that the reporting requirements of the Company and the Shareholder are met

Social and environmental

1. maintain a good employer status by:
    a. complying with all employment legislation and
    b. operating open and non-discriminatory employment practices.
2. ensure no transgression of environmental and resource laws
3. review the activities undertaken by the Company for the purposes of being a good socially and environmentally responsible corporate citizen

Shareholder expectations

The Shareholder has communicated its expectations for the business over the next three years. These expectations are laid out under the following four categories: Health, Safety and Well-being, Development Plans, Returns to Shareholders, and Strategic Priorities.

Health, safety and well-being

Health and safety, with the inclusion of staff wellbeing, will continue to be a top priority and be embedded within all activities of the marina.

Development plans

In water

The Council supports a process of design and consultation for in-water infrastructure and further development, which will cater to present and future demand. However, large-scale in-water construction contracts should be delayed until funding requirements for the complete refurbishment programme of the Company's oldest piers are agreed upon by the Council.

On-land

The Council understand the increased demand the Company is seeing for leased commercial spaces. The Company will engage with the Council, stakeholders (and community partners) to continue the formation of an on-land, long-term 'masterplan.' To facilitate public benefit, site development, and to realise the Company's vision and mission, the Council expects the Company to engage in the review of the District Plan process.

Financial stewardship and sustainability

The Council expects financial returns by way of dividends and breakwater lease payments. The Company's Board developed a Dividend Policy in April 2023. Which is to be updated in light of planned borrowings, to include a dividend of $100k per annum.

Noting the significant cost escalations, the Company will continue to implement cost reduction strategies where appropriate, including exploring discounts with suppliers.

Strategic priorities

Promote Māori outcomes

The Company acknowledges that the Council is committed to improving outcomes for Māori and to working with our mana whenua partners to shape Lower Hutt for the future. The Company is expected to fully participate alongside the Council in any formal relationship agreements with Mana whenua as they relate to improving outcomes relevant to the Company. It is expected that the Company takes an active and meaningful approach to engaging with mana whenua and Māori through all its work and exploring partnership/joint venture opportunities within the Company's future developments.

Social and environmental

Support of charitable non-profit ventures connected with the organisation's business will continue to be a focus, including work with the disability sector. The Council asks the Company to continue to develop partnerships supporting the growth of local maritime businesses that are focused on utilising renewable energy sustainably and are aligned with the Council's 'carbon zero' initiatives. The Council was pleased to see the Company maintain the Clean Marina Programme accreditation in 2025/2026. The Council expects the Company to reinforce its commitment to this programme and understands that continual improvement through work and investment is required to retain this accreditation.

Living wage

The Council became a living wage accredited in November 2021, which cemented the commitment to continue the programme of implementing the Living Wage as the minimum rate for people working on the Council's procured contracts for services. The Council expects that the Company will support and promote the Living Wage. The Company will ensure as and when services are procured that it is a mandatory requirement for suppliers to pay staff delivering the services under contract the Living Wage as a minimum rate.

In addition, the Council requests that the Company continue to promote the implementation of the Living Wage among the commercial tenants operating within the Company. The Council expects the Company to encourage leaseholder commitment to paying a Living Wage by actively engaging with leaseholders to emphasise the benefits to employees and business.

Climate change

The Council has cited the need to prioritise reducing city-wide emissions to net zero carbon, including the need to halve our operational emissions by 2030. The Council expects that the Company will participate in the delivery of this objective, in line with our city-wide Climate Action Pathway and implement, monitor, and measure any agreed actions signed up to by the Company. There are three areas of action for the Company to consider:

1. To replace fuel-powered vehicles, equipment, and plants with electric-powered equivalents when due for replacement, provided equivalents are commercially viable
2. Additionally, the Company should develop a factual understanding of sea-level change and the performance of the breakwaters in relation to this. This improved understanding is to inform the financial planning regarding sea-level change, as part of the asset management plan

Integration with Tupua Horo Nuku

In line with the expectations to improve community engagement, the Company will engage with the Council to develop an understanding of the Tupua Horo Nuku Eastern Bays shared path project, and how this will interact with all the activities in the Marina, not limited to commercial opportunities, public benefit, and health and safety implications.

Advanced knowledge of transportation vessels

The Company should continue to support and develop relationships with ferry operators both locally and nationally, to better understand the business of passenger-carrying watercraft. A formation of understanding of opportunities and implications of ferry service to the area will better inform both the on-land and in-water development plans.

Achieve wider outcomes – employment and training

Whilst the Company is a small team, the Company's work programme should create local training opportunities and support local employment, wherever possible. The Company will use more specialised training programmes, such as the Marina Training Institute, to provide career pathways for staff.

Performance measures

Key performance indicators	2025/26	2026/27	2027/28	Reporting frequency
Financial				
Deliver the total annual budgeted income.	Achieve 100% of the total budgeted income	Achieve 100% of the total budgeted income	Achieve 100% of the total budgeted income	Six monthly
Deliver the total annual budgeted net surplus	Net surplus within budget	Net surplus within budget	Net surplus within budget	Six monthly
Achieve a prescribed rate of ROE before tax and dividends[1]	0.7%	0.5%	0.7%	Annually
Manage Capital Expenditure[2]	Complete within the capital budget	Complete within the capital budget	Complete within the capital budget	Annually

Key performance indicators	2025/26	2026/27	2027/28	Reporting frequency
Relationship and communication				
Client Service & Customer Needs		85% satisfaction in the biennial survey		Biennially
Special interest messages	Complete four messages per annum	Complete four messages per annum	Complete four messages per annum	Four per annum
Meet all shareholder reporting deadlines	See Section 11	See Section 11	See Section 11	See section 11
Risk management and human resources				
Notifiable health and safety incidents	None	None	None	Bi-Monthly
Staff Satisfaction	Achieve 85% staff satisfaction	Achieve 85% staff satisfaction	Achieve 85% staff satisfaction	Annually
Marketing				
Subject to economic conditions prevailing, implement a strategy to improve occupancy rates	Berth occupancy equal to or greater than 83%	Berth occupancy equal to or greater than 86%	Berth occupancy equal to or greater than 86%	Bi-Monthly
Non-financial				
To provide financial or non-financial support to at least three charitable	Support for at least three organisations	Support for at least three organisations	Support for at least three organisations	Annually

(non-profit) ventures with a marine focus during any given financial year				
Public benefit	Perform a survey of public opinion on marina facilities (during the third quarter)		Perform a survey of public opinion on marina facilities (during the third quarter)	Bi-Annually
Environmental				
Reduce direct emissions by 50% by 2030 and achieve net zero emissions by 2050: targets to be updated following initial analysis.	Using 2024/2025 analysis, identify the emission sources, and complete a 5-year plan for a 50% emissions reduction.	Implement quick, low-cost, and effective changes while planning continues for major upgrades. Finalise 3-year emission reduction targets	Achieve set targets going forward	Annual footprint report provided by the Council and/or other
Fleet and equipment	Equipment or vehicles utilising fossil fuels are to be phased out by equipment or vehicles that are electric or utilise another low-carbon alternative.	Equipment or vehicles utilising fossil fuels are to be phased out by equipment or vehicles that are electric or utilise another low-carbon alternative.	Equipment or vehicles utilising fossil fuels are to be phased out by equipment or vehicles that are electric or utilise another low-carbon alternative.	Annually

Notes on performance measures

1. ROE is defined as Surplus/(Deficit) before tax and dividends and excluding losses or gains arising from the revaluation of similar assets within an asset class, divided by the opening balance of equity at the start of the year
2. excludes carry forward of expenses on projects from prior years, unless specifically budgeted for (e.g., where the project spans two or more fiscal periods). Refers to the total capital budget

Financial Projections

The projections have been prepared using several assumptions about the future, as well as business trends over the previous five years. In determining these projections, the Board and Management have applied their judgment to the future commercial environment in which the Company operates.

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
Total revenue	3,680,750	**3,861,266**	3,975,774	4,133,452
Total expenses	3,369,722	**3,713,562**	3,871,916	3,980,748
Surplus before tax and dividend	**311,028**	**147,704**	**103,858**	**152,704**
Total assets	26,204,662	**29,563,279**	30,520,780	30,535,403
Total liabilities	4,275,950	**7,630,220**	8,617,943	8,631,620
Total equity	**21,928,712**	**21,933,059**	**21,902,837**	**21,903,784**
Return on equity [1]	**1.4%**	**0.7%**	**0.5%**	**0.7%**

[1]Return on equity is defined as net surplus / (deficit) divided by the opening balance of equity at the start of the year

Capital Expenditure Projections

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
Miscellaneous capital	300,255	**263,920**	253,000	238,000
Pier Refurbishment Pile Sleeving	157,831	-	-	-
Breakwater	-	**3,400,000**	-	-
Pier E refurbishment	-	**750,000**	-	-
Pier A refurbishment	-	-	817,500	-
Pier B refurbishment	-	-	-	891,075
Total capital expenditure	**458,085**	**4,413,920**	**1,070,500**	**1,129,075**

Financial Statements

Prospective Statement of Comprehensive Revenue and Expenses

For the year ended 30 June

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
REVENUE				
Rental revenue	3,145,948	**3,331,044**	3,453,045	3,582,934
Other user charges	166,580	**163,509**	167,571	171,738
Interest revenue	36,812	**28,978**	6,231	18,925
Product sales	306,013	**316,417**	326,543	336,351
Other revenue	25,398	**21,319**	22,385	23,504
Total revenue	**3,680,750**	**3,861,266**	**3,975,774**	**4,133,452**
EXPENSES				
Employee expenses	651,908	**899,668**	919,955	954,032
Operating expenses	1,731,330	**1,668,214**	1,665,429	1,641,237
Finance expenses	170,910	**284,461**	360,753	408,250
Product cost of sales	285,944	**295,666**	305,127	314,293
Depreciation	529,631	**565,554**	620,651	662,936
Total expenses	**3,369,722**	**3,713,562**	**3,871,916**	**3,980,748**
Surplus before tax	**311,028**	**147,704**	**103,858**	**152,704**
Income tax expense	87,088	**41,357**	29,080	42,757
Surplus after tax	**223,940**	**106,347**	**74,778**	**109,947**
Total Comprehensive Revenue and Expenses	**223,940**	**106,347**	**74,778**	**109,947**

Prospective Statement of Changes in Equity

For the year ended 30 June

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
Balance at 1 July	21,804,771	**21,928,711**	21,933,058	21,902,836
Total comprehensive revenue and expenses for the year	223,940	**106,347**	74,778	109,947
Dividend - Hutt City Council [1]	(100,000)	**(102,000)**	(105,000)	(109,000)
Balance at 30 June	**21,928,711**	**21,933,058**	**21,902,836**	**21,903,783**

Prospective Statement of Financial Position

For the year ended 30 June

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	991,940	**493,608**	992,956	533,487
Debtors and other receivables	364,486	**364,486**	364,486	364,486
Prepayments	268,204	**276,786**	285,090	293,044
Inventory	14,355	**14,355**	14,355	14,355
Total current assets	**1,638,985**	**1,149,235**	**1,656,887**	**1,205,372**
NON-CURRENT ASSETS				
Property, plant and equipment at cost	28,247,270	**31,647,270**	31,647,270	31,647,270
Property, plant and equipment accumulated depreciation	(4,039,371)	**(4,604,924)**	(5,225,575)	(5,888,512)
Intangible assets	5,761	**5,761**	5,761	5,761
Intangible asset accumulated depreciation	(4,866)	**(4,866)**	(4,866)	(4,866)
Assets under construction	356,883	**1,370,803**	2,441,303	3,570,378
Total non-current assets	**24,565,677**	**28,414,044**	**28,863,893**	**29,330,031**
TOTAL ASSETS	**26,204,662**	**29,563,279**	**30,520,780**	**30,535,403**
LIABILITIES				
CURRENT LIABILITIES				
Payables and deferred revenue	289,239	**289,239**	289,239	289,239
Employee entitlements	95,311	**95,311**	95,311	95,311
Advances from related parties	53,129	**53,129**	53,129	53,129
Current tax liability	12,384	**(33,347)**	(45,624)	(31,947)
Total current liabilities	**450,063**	**404,333**	**392,056**	**405,733**
NON-CURRENT LIABILITIES				
Deferred tax liability	1,125,887	**1,125,887**	1,125,887	1,125,887
Borrowings	2,700,000	**6,100,000**	7,100,000	7,100,000
Total non-current liabilities	**3,825,887**	**7,225,887**	**8,225,887**	**8,225,887**
TOTAL LIABILITIES	**4,275,950**	**7,630,220**	**8,617,943**	**8,631,620**
Net assets (assets minus liabilities)	**21,928,712**	**21,933,059**	**21,902,837**	**21,903,784**
Equity				
Accumulated funds	(14,167,529)	**(14,163,182)**	(14,193,404)	(14,192,457)
Share capital	21,281,903	**21,281,903**	21,281,903	21,281,903
Revaluation reserve	14,814,337	**14,814,337**	14,814,337	14,814,337
Total equity attributable to Seaview Marina Limited	**21,928,711**	**21,933,058**	**21,902,836**	**21,903,783**

Equity Value of the shareholders' investment

The estimated net value of the shareholder's investment in the company on 30 June 2025 will be $21.92m and $21.93m on 30 June 26.

Prospective Statement of Cash Flows

For the year ended 30 June

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028
CASH FLOW FROM OPERATING ACTIVITIES				
Cash was provided from:				
Receipts from rentals	3,250,707	**3,344,124**	3,466,517	3,596,811
Interest received	36,921	**28,978**	6,231	18,925
Receipts from user charges and other revenue	480,513	**488,165**	503,026	517,717
	3,768,141	**3,861,266**	**3,975,774**	**4,133,452**
Cash was applied to:				
Payments to employees	(743,737)	**(899,668)**	(919,955)	(954,032)
Payments to suppliers	(1,996,501)	**(1,972,462)**	(1,978,860)	(1,963,484)
Dividend payments	(100,000)	**(102,000)**	(105,000)	(109,000)
Interest paid	(170,761)	**(284,461)**	(360,753)	(408,250)
Tax paid	(74,704)	**(87,088)**	(41,357)	(29,080)
	(3,085,702)	**(3,345,678)**	**(3,405,926)**	**(3,463,846)**
Net cash flows from operating activities	**682,439**	**515,588**	**569,849**	**669,606**
CASH FLOW FROM INVESTING ACTIVITIES				
Cash was provided from:				
Sale of assets held for sale	-	-	-	-
	-	-	-	-
Cash was applied to:				
Purchase of property, plant and equipment	-	**(3,400,000)**	-	-
Purchase of assets under construction	(360,666)	**(1,013,920)**	(1,070,500)	(1,129,075)
	(360,666)	**(4,413,920)**	**(1,070,500)**	**(1,129,075)**
Net cash flows from investing activities	**(360,666)**	**(4,413,920)**	**(1,070,500)**	**(1,129,075)**
CASH FLOW FROM FINANCING ACTIVITIES				
Cash was provided from:				
Proceeds from borrowings - Hutt City Council	50,118	**3,400,000**	1,000,000	-
	50,118	**3,400,000**	**1,000,000**	-
Cash was applied to:				
Repayment of borrowings - Hutt City Council	-	-	-	-
	-	-	-	-
Net cash flows from financing activities	**50,118**	**3,400,000**	**1,000,000**	-
Net increase/(decrease) in cash, cash equivalents and bank overdrafts	**371,891**	**(498,332)**	**499,349**	**(459,469)**
Cash, cash equivalents and bank overdrafts at the beginning of the year	**620,049**	**991,940**	**493,608**	**992,956**
Cash, cash equivalents and bank overdrafts at the end of the year	**991,940**	**493,608**	**992,956**	**533,487**

Accumulated profits and capital reserves

The intention is to pay a dividend to the shareholder when the dividend policy is met.

Share acquisition

There is no intention to subscribe for shares in any other company or invest in any other organisation during the period covered by this SOI. Notwithstanding this, the purchase of any shares requires shareholder approval.

Information to be provided to the Shareholder

Each year, the Company shall comply with the reporting requirements under the LGA, the Companies Act 1993, and other relevant regulations.

The Company will provide:

Statement of Intent

A draft SOI by 1 March of the year preceding the financial year to which it relates, detailing all matters required under the LGA, including financial information for the next three years. A final SOI before the commencement of the financial year to which it relates.

Half-yearly report

Within two months after the end of the first half of each financial year, the Company shall provide a report on the operation of the Company to enable an informed assessment of its performance, including financial statements, and progress on activities and projects in accordance with the LGA.

Annual report

Within three months after the end of each financial year, the Company will provide an annual report that provides a comparison of its performance with the SOI, with an explanation of any material variances, audited consolidated Financial Statements for that financial year, and an Auditor's Report in accordance with the LGA.

Pricing policy

The Company operates in a competitive market competing with two other floating marinas within the Wellington Region and, to a lesser extent, with the Marlborough region marinas. All marina charges, apart from the Wellington Marine Centre Leases, are reviewed on an annual basis. The review is based on several criteria, which are listed below:

Market trends

The Company positions its charges reasonably to provide excellent value in the Wellington marina market and will adjust charges according to movements in other marinas of a similar standard.

Operating costs

Increases in operating costs related to the marina activities compared with the previous year.

Achievement of return on equity

The Council sets a minimum ROE that the Company is required to achieve each year, and to achieve this, rental charges are set accordingly.

Transactions with related parties

Transactions between the Company, the Council and other Council-controlled enterprises will be conducted on a wholly commercial basis. Charges from the Council and its other companies will be made for services provided as part of the normal trading activities of the Company.

Related party	Transaction
Finance Business Unit	Provision of accounting services and the consolidation of the Company's financial accounts into the Council's accounts.
People and Capability Business Unit	Provision of People and Capability support and services, including recruitment and other specialist support.
IT Business Unit	Provision of technical support for the Company's computer hardware and systems.

Accounting Policies

Reporting entity

The Company is a CCO, 100 per cent owned by the Council. The primary objective of the Company is the operation of a marina that benefits the community of Hutt City. The Company is designated as a public benefit entity for financial reporting purposes.

Basis of preparation

The financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

These financial statements have been prepared in accordance with the requirements of the LGA, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practices Standards (NZ GAAP). They comply with International Public Sector Accounting Standards and other applicable Financial Reporting Standards, as appropriate for public benefit entities (PBE) that apply Tier 2 PBE accounting standards. As the Company's total expenses are under $30,000,000, it has elected to apply Tier 2 PBE accounting standards.

Measurement base

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. The financial statements have been prepared on a historical cost basis. Functional and presentation currency. The financial statements are presented in New Zealand dollars, and all values have been rounded to the nearest dollar. The functional currency of the Company is New Zealand dollars.

Summary of Significant Accounting Policies

Revenue

The Company derives revenue from its licensees and casual clients. The income is generated from a range of rentals for boat storage and building tenancies, as well as services available through the facilities provided by the Company.

Revenue is measured at the fair value of consideration received.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the balance date, based on the actual service provided as a percentage of the total services to be provided.

Sales of goods are recognised when a product is sold to the customer. The recorded revenue is the gross amount of the sale, including credit card fees payable for the transaction. Such fees are included in other expenses. Interest revenue is recognised using the effective interest method.

Expenses

Expenses are recognised when the goods or services have been received on an accrual basis.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Trade debtors and other receivables

Trade debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Inventory

Inventory is recorded at cost on a first-in, first-out basis.

Property, plant, and equipment

Land is measured at fair value, and buildings are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Additions

Expenditure of a capital nature of $1,000 or more is capitalised. Expenditure of less than $1,000 is charged to operating expenditure. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Company and the cost of the item can be measured reliably.

Labour costs relating to self-constructed assets are capitalised if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Company and the cost of the item can be measured reliably.

Work in progress is recognised at costless impairment and is not depreciated.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are recognised in the Statement of Comprehensive Revenue and Expenses.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Company and the cost of the item can be measured reliably.

Revaluation

Land, site improvements and buildings are reviewed each year to ensure that their carrying amount does not differ materially from fair value and are revalued when there has been a material change. All other asset classes are carried at depreciated historical cost. Revaluation movements are accounted for on a class of asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expenses and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenses but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expenses.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The straight-line depreciation rates are as follows:

Property, plant, and equipment consist of the following asset classes: land, buildings, leasehold improvements, furniture and office equipment and motor vehicles.

Estimated economic life	Years	Rate
Buildings	5 - 33	3% - 20%
Service centre, hardstand, travel life	2 – 77	1.3% - 50%
Site improvements	3 – 60	1.7% - 33.3%
Piers and marina berths	4 – 30	3.3% - 25%
Plant and equipment	1.5 – 66	1.5% - 67%
Vehicles	5	20%

The residual value and useful life of an asset are reviewed and adjusted if applicable at each financial year-end.

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised based on the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by the Company are recognised as an intangible asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Revenue and Expenses.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Estimated economic life	Years	Rate
Computer software	2.5 – 33	3% - 40%

Impairment of non-financial assets

Assets with a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. The total impairment loss is recognised in the Statement of Comprehensive Income and expense.

Goods and Services Tax

All items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

Employee entitlements

Short-term entitlements

Employee benefits that the Company expects to be settled within 12 months of the balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to the balance date, annual leave earned to, but not yet taken at the balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

The Company recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at the balance date, to the extent that the Company anticipates it will be used by staff to cover those future absences.

The Company recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Payables

Short-term creditors and other payables are recorded at their face value.

Provisions

The Company recognises a provision for the future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) because of a past event, it is probable that expenditures will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Income tax

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, and any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at the balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods concerning temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted at the balance date. The measurement of deferred tax reflects the tax consequences that would follow from the way the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Finance leases

The Company has not entered into any material finance leases.

Financial instruments

The Company is a party to financial instrument arrangements as part of its normal operation. Revenue and expenses in relation to all financial instruments are recognised in the Statement of Comprehensive Revenue and Expenses.

All financial instruments are recognised in the Statement of Financial Position based on the Company's accounting policies. All financial instruments disclosed on the Statement of Financial Position are recorded at fair value.

Budget figures

The budget figures are those approved by the Board at the beginning of the year. The budget figures have been prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Board for the preparation of the financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Company has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period in which the revision is made and in any future periods that will be affected by those provisions.

Assumptions have been made for the useful lives of property, plant and equipment and intangible assets as noted above.

Company information

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Lower Hutt 5010

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www.seaviewmarina.co.nz

Directors

Peter Steel
Tui Lewis
Pamela Bell
Rick Wells

Chief Executive

Tim Lidgard

Auditor

Audit New Zealand

Banker

Westpac New Zealand Limited

Solicitor

Thomas Dewar Sziranyi Letts

	Forecast 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035
REVENUE											
Total revenue	**3,680,750**	**3,861,266**	**3,975,774**	**4,133,452**	**4,295,235**	**4,434,190**	**4,602,174**	**4,769,794**	**4,947,171**	**5,138,888**	**5,346,513**
EXPENSES											
Total expenses	**3,369,722**	**3,713,562**	**3,871,916**	**3,980,748**	**4,107,182**	**4,280,968**	**4,459,539**	**4,644,466**	**4,748,794**	**4,891,546**	**4,993,512**
Surplus before tax	**311,028**	**147,704**	**103,858**	**152,704**	**188,053**	**153,222**	**142,635**	**125,328**	**198,377**	**247,342**	**353,002**

Cash Flows	Forecast 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035
Cash at beginning of the ye	620,049	**991,940**	**493,608**	**992,956**	533,487	27,774	415,817	805,536	106,600	452,151	1,057,405
Opening debt level	2,700,000	**2,700,000**	**6,100,000**	**7,100,000**	7,100,000	7,100,000	8,100,000	9,100,000	9,100,000	9,100,000	9,100,000
Yearly interest	170,910	**284,461**	**360,753**	**408,250**	408,250	427,469	475,360	523,250	523,250	523,250	504,031
Breakwater purchase	-	**3,400,000**	**-**	**-**	-	-	-	-	-	-	-
Additional debt for capex	-	**-**	**1,000,000**	**-**	-	1,000,000	1,000,000	-	-	-	-
Loan repayment	-	**-**	**-**	**-**	-	-	-	-	-	-	(1,000,000)
Closing debt level	2,700,000	**6,100,000**	**7,100,000**	**7,100,000**	7,100,000	8,100,000	9,100,000	9,100,000	9,100,000	9,100,000	8,100,000
Dividend	(100,000)	**(102,000)**	**(105,000)**	**(109,000)**	(112,000)	(115,000)	(117,000)	(120,000)	(123,000)	(125,000)	(127,000)
Cash at end of the year	**991,940**	**493,608**	**992,956**	**533,487**	**27,774**	**415,817**	**805,536**	**106,600**	**452,151**	**1,057,405**	**811,148**

Capital Expenditure	Forecast 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035
Miscellenaeous	300,255	**263,920**	**253,000**	**238,000**	248,000	259,000	200,000	200,000	500,000	300,000	263,264
Breakwater	-	**3,420,000**	**-**	**-**	-	-	-	-	-	-	-
Pier refurbishments	157,831	**750,000**	**817,500**	**891,075**	971,272	1,058,686	1,153,968	1,257,825	-	-	-
Total capital expenditure	**458,085**	**4,433,920**	**1,070,500**	**1,129,075**	**1,219,272**	**1,317,686**	**1,353,968**	**1,457,825**	**500,000**	**300,000**	**263,264**

Hutt City Council

10 June 2025

Report no: HCC2025/3/178

Adoption of Annual Plan 2025-26

Purpose of Report

1. The purpose of this report is to present the final Annual Plan 2025-26 to Council for adoption.

Recommendations

That Council:

(1) notes that the Annual Plan 2025-26 has been prepared based on the final decisions of the Long-Term Plan/Annual Plan subcommittee on 4 June 2025;

(2) resolves that it is financially prudent to have an unbalanced operating budget as outlined in Section D of the report;

(3) agrees to adopt the Annual Plan 2025-26 attached as Appendix 1 to the report; and

(4) agrees to delegate authority to the Chief Executive in consultation with the Mayor to make any minor editorial changes that may arise as part of the Annual Plan 2025-26 publication process.

Acronyms

LTP – Long Term Plan 2024-2034

DAP – draft Annual Plan 2025-26

FAP – final Annual Plan 2025-26

Section A – Executive Summary

2. The Local Government Act 2002 (the Act) requirement is to prepare and adopt a Long Term Plan every three years with Annual Plans prepared and adopted each year for the two years between Long Term Plans.

3. Council undertook light public engagement for the DAP between 27 March to 27 April 2025.

4. Feedback and summary results of the engagement were reported to Council on 16 May 2025.

5. Since Council adopted the DAP for engagement, officers have worked through a review of the budgets to consider any final updates and changes required. There were a range of budget matters where Council direction was sought to progress the FAP on 16 May 2025 and 4 June 2025.

Section B - Overview of the Annual Plan process

6. Table 1 provides a summary of the high-level plan and process completed for the Annual Plan 2025-26

Table 1: High-level plan and process

Activity	Date	Status
Council agrees high level plan and approach to DAP, including key assumptions	26-Aug-24	Complete
Council Briefing	27-Nov-24	Complete
Council initial decisions on DAP	16- Dec-24	Complete
Council briefing on DAP	12-Feb-25	Complete
Council agreed final DAP decisions and approved engagement approach	24-Feb-25	Complete
Council adopted DAP and engagement material for the engagement process	25-Mar-25	Complete
Community engagement	27 Mar to 27 Apr 2025	Complete
Council receives the feedback analysis from public engagement process and provides initial direction and progresses decisions to support the FAP being finalised	16-May-25	Complete
Council meets to make final decisions	4-Jun-25	Complete
Council adopts Annual Plan 2025-26 and sets the rates	27-Jun-25	Today

Section C – Development of Annual Plan 2025-26

7. This Annual Plan is year 2 of the Long-Term Plan 2024-2034 that was adopted in June 2024. Since August 2024, Council has made a range of decisions to align with the LTP budget and to finalise this Annual Plan.

8. In preparing the LTP, Council had taken a range of decisions. The overall theme for the LTP was to take the next steps in addressing priority areas such as water services and transport infrastructure. The key challenges for the development of the Annual Plan are:

    - demand and pressure on infrastructure, largely due to ageing assets and historical underinvestment;
    - housing supply and affordability;
    - delivering services for a growing population;
    - responding to climate change and sustainability; and
    - Government policy reform impacts and uncertainties.

9. In developing the Annual Plan, officers sought elected member feedback and direction through a range of engagements as outlined in Table 1.

10. The Engagement Document and supporting draft Annual Plan 2025-26 information adopted on 25 March 2025 outlined Council's proposed priorities, budgets and fees and charges for 2025-26.

Engagement and final decisions

11. Given there was substantial consultation on the LTP in 2024, it was agreed that it would be appropriate to undertake light engagement for the Annual Plan as the priorities were largely unchanged.

12. As such, during the engagement period (27 March to 27 April 2025), the website attracted 251 visits, with 46 pieces of feedback received during the engagement period. A feedback analysis of this was presented to Council on 16 May 2025.

13. LTP budgets were updated where there was new information, such as a reduction in NZTA subsidy revenue of $22M over three years, higher borrowing costs following a revised Standard &Poor's rating, new government-imposed water services regulator levies, additional GWRC bulk water levies and a range of capital project deferrals. Savings of $17.5M over the nine years of the plan were agreed to offset increased costs and to avoid further rates funding.

14. An amended Development and Financial Contributions Policy was considered by Council on 16 May 2025 for approval and was adopted by Council at the 4 June 2025 meeting. This followed feedback about preserving housing growth.

15. A report was also presented to address the feedback about paid parking fee changes. The outcome of this was that the current hourly rate of $3 per hour will be retained in 2025-26, with daily parking fees increasing to $12 per day.

16. Subsequently the rates revenue increase agreed on for the FAP was 12.6% (after growth), a reduction to the 13.4% (after growth) agreed through the LTP.

17. An extract of the key resolutions from the Council meeting on 4 June 2025 are:

- *notes that the detailed analysis and results of public engagement were reported to Council on 16 May 2025;*

- *notes that Council provided initial direction and progressed decisions for finalising the Annual Plan 2025-26 on 16 May 2025;*

- *agrees to the budget matters as detailed in table 2 for the final Annual Plan 2025-26;*

- *notes the latest projected debt and debt headroom, as detailed in Section G and graphs 2 and 3;*

- *notes the changes to the balanced operating budget target as defined in our Financial Strategy and changes to the prudence benchmark per the legislative requirements of the Local Government Act and Financial Reporting and Prudence Regulations 2014 as outlined in Section G of the report and graphs 4 and 5;*

- *notes that the report includes financial projections based on several assumptions about final budgets and the associated rates increases;*

- *agrees to the rates revenue increases (after growth) to be included in the final Annual Plan 2025-26 as follows (refer Section G of the report) and agrees that these will be updated to reflect final Council decisions as required;*

	2025-26	*2026-27*	*2027-28*	*2028-29*	*2029-30*	*2030-31*	*2031-32*	*2032-33*	*2033-34*
Rates revenue increase	*12.6%*	*12.9%*	*12.9%*	*12.7%*	*12.3%*	*7.8%*	*7.8%*	*7.8%*	*7.8%*

- *notes the projected rating impact for 2025-26 for the average residential ratepayer is $8.90 per week, refer to Section H;*

- *agrees the fees and charges to be included in the final Annual Plan 2025-26, refer to Appendix 1 attached to the report;*

- *notes the financial statements to be included in the final Annual Plan 2025-26, refer to Appendix 2 attached to the report;*

- *adopts the final Development and Financial Contributions policy 2025, attached as Appendix 3 to the report;*

- *directs officers to include in the final Annual Plan 2025-26 paid parking fees at an hourly rate of $3 per hour and a daily rate of $12 per day Citywide including Petone – option d;*

- *directs officers to retain the current budgeted parking fee revenue and rates revenue settings, as outlined in the final Annual Plan 2025-26 without any adjustments; and*

- *notes that there are potential risks associated with achieving the projected level of parking revenue, and that this will be closely monitored with further decisions brought back to Council, and the appropriate committee, if required during 2025/26.*

18. Officers have updated the FAP to reflect decisions made by Council on 4 June 2024, refer to Appendix 1 attached to the report.

Section D - Balanced budget and financial prudence requirements

19. Sections 100 and 101 of the Act are the relevant legislation to be considered. The overarching requirement in this legislation is to act prudently and in a manner that promotes the current and future interests of the community.

20. Financial prudence is not defined in the Act. In the standard dictionary sense, prudence means 'careful', 'sensible', or 'habit of acting with careful deliberation'.

21. Council has considered the legislative requirement for a balanced budget and financial prudence a number of times in the preparation for and ahead of finalising decisions for the FAP. Factoring in the current economic environment the affordability of rates has been a key consideration in these decisions.

22. In deciding on the LTP/FAP investment programme and the rates revenue settings, Council has worked to find a pragmatic response aiming to take into consideration the pressures on current ratepayers and ensuring Council remains financially sustainable into the future, whereby the actions of today do not significantly impact unfairly on ratepayers in the future.

23. The key driver of the change to the balance budget metrics in the FAP compared to the LTP is depreciation. This change is largely derived from the 2024 revaluation of Council assets, which has increased the amount of depreciation officers record to comply with financial accounting standards.

24. Council has decided not to increase funding for this higher depreciation amount through the Annual Plan 2025-26. Instead, officers will continue to fund depreciation at the same levels agreed in the LTP. The goal remains to achieve a balanced operating budget over time. We are taking a gradual approach to get there. It is expected that an LTP amendment process will take place during 2025-26 subject to Council's decisions related to water reform. Through this LTP amendment process, there will be an opportunity to review key setting in the Financial Strategy, such as projected debt levels, balanced operating budget and depreciation funding.

25. The financial projections included in the FAP show:

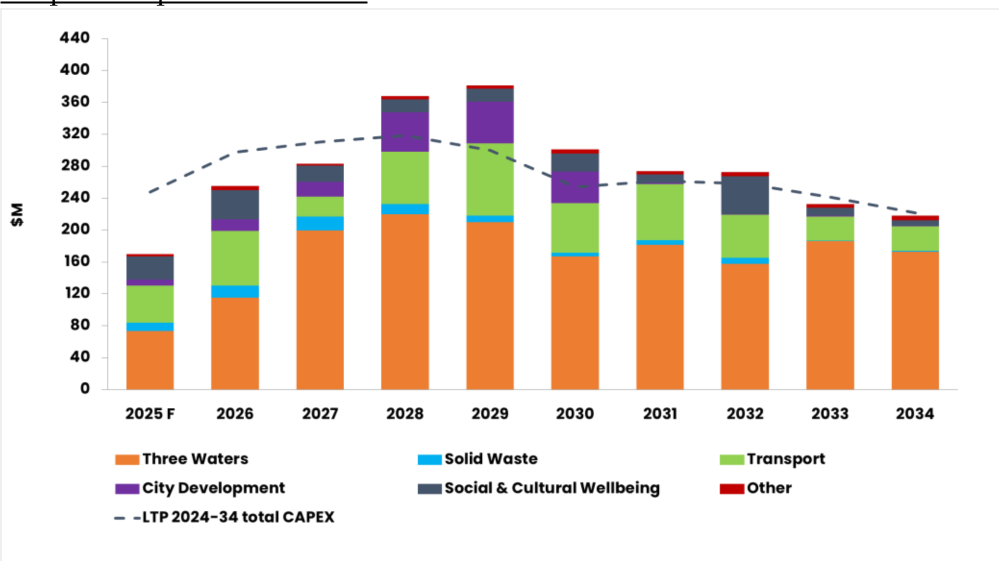
    a. Projected capital spend in 2025-26 of $256M (total of $2,756M over the period of the plan, refer to graph 1);
    b. Projected net operating deficit in 2025/26 of $61M;
    c. Balanced operating budget metric (as defined in HCC's Financial Strategy) projected to be achieved in 2031-32 (refer to graph 2);
    d. Balanced budget metric (as defined in legislation) projected to be achieved in 2027-28 (refer to graph 3);
    e. Net debt is projected to peak at just over $1.1B in 2029/30 (refer to graph 4); and
    f. Net debt to revenue peaks at 222%, which is within the financial strategy limit of 250% and stays within the limit in all years (refer to graph 4).

26. Graph 1 presents the capex spend which has increased by $43M in the 10-year period of the FAP compared to the LTP (from $2,713M to $2,756M). This is largely due to increased costs for three waters investment $15M, landfill $23M, carryovers from 2023-24 of $25M offset by a reduction in transport projects $20M primarily linked to reduced NZTA subsidy.

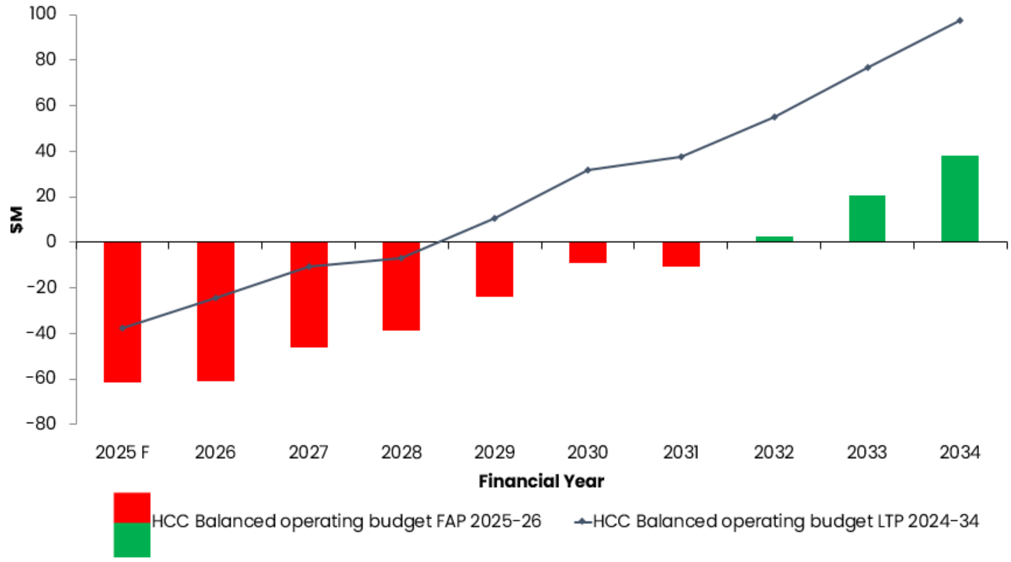
27. Graph 2 shows the HCC balanced budget projections over the period of the FAP, whilst graph 3 shows projections as per legislation and graph 4 shows the projected net debt to revenue ratio is retained within the limit of 250% throughout the period of the FAP.

28. Officer advice is that Council can resolve that it is financially prudent to have an unbalanced operating budget until 2031-32, as revenues are increasing year on year and repayment of the debt is occurring to avoid a significant impact on future ratepayers. The projected balanced operating budget position does not impact on Council's ability to maintain its levels of service, undertake asset renewals and is consistent with the Revenue and Financing Policy.

Graph 1: Capital investment

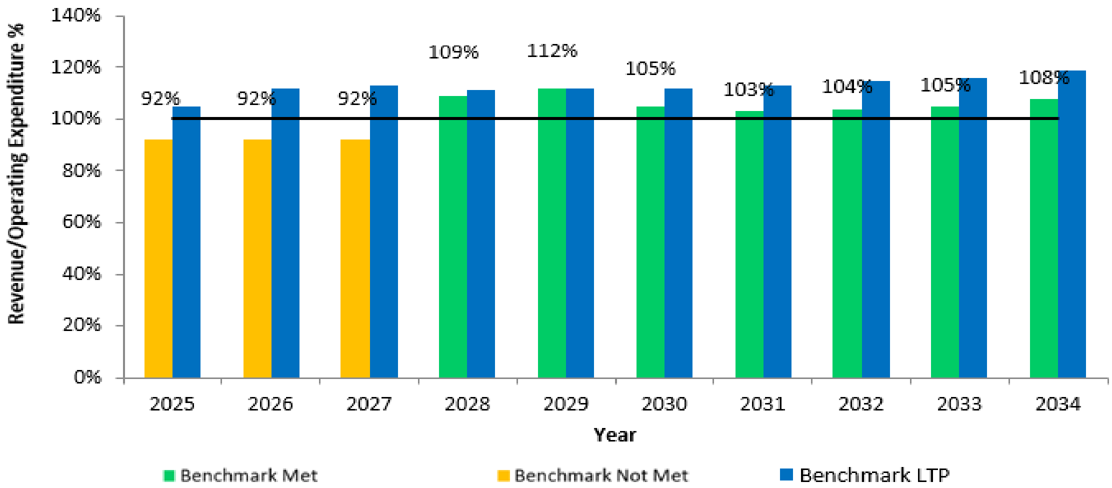


Graph 2: Projected balanced operating budget position HCC metric

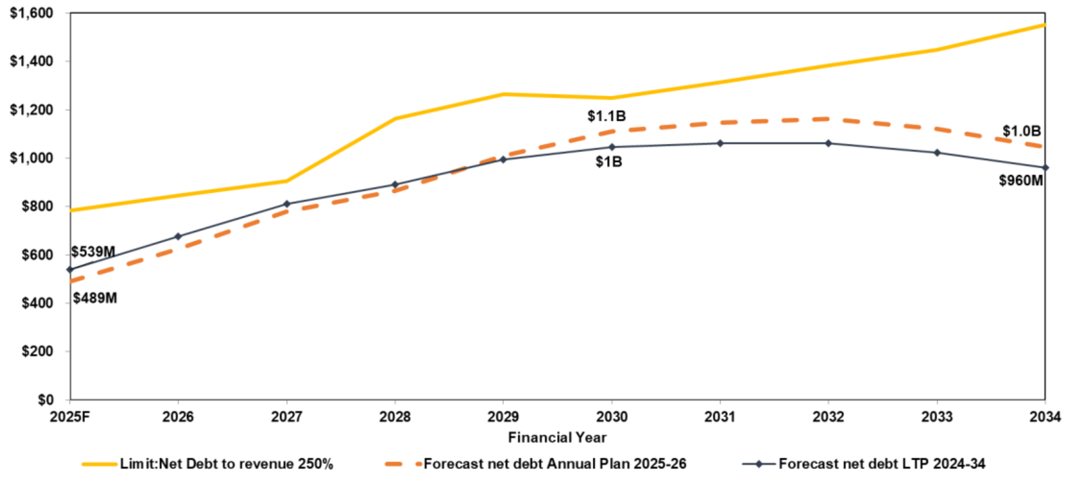


Council does not meet the legislative balanced budget requirement as defined in s100 of the Local Government Act 2002 until 2028 of the plan (you can refer to our Financial Strategy for further details). The legislative calculation includes capital grants and subsidies which can only be applied to capital projects and cannot be used to fund everyday operational costs over the period. As Council is projecting to receive significant capital grants and subsidies over the period of the plan, the legislative calculation makes it appear that there is more income available to meet everyday operational costs than there is. Therefore, we have excluded capital improvement subsidies and capital grants from the graph to only show the projected operating balanced budget for everyday operational income and costs.

Graph 3: Projected legislative balanced budget benchmark



Graph 4: Projected net debt to revenue ratio compared to debt to revenue limit of 250%



The net debt to revenue ratio is set at a limit of 250%, which is within the Local Government Funding Agency debt covenants limit of 280%. The Council has set a limit lower at 250% as it considers it essential to maintain headroom and the ability to fund the impacts of significant natural disasters should they occur, such as extreme weather events or earthquakes.

Further detailed information:

29. The FAP includes a range of further detailed information, including the "Our finances at a glance", Financial Strategy, Revenue and Financing Policy, Significant forecasting assumptions, Prudence benchmarks reporting, detailed financial statements, Activity statements and funding impact statements.

30. Details of the rating impact are available in a separate report in this agenda entitled "Setting the rates for 2025/26", as well as in the "Funding Impact Statement for rates 2025/26".

Next steps

31. The FAP is to be adopted by Council on 27 June 2025.

32. Due to the tight timelines involved in preparing information for this report, there may be a need for minor editorial changes (for example, from final proofreading) and/or design changes as part of the publication process of the final Annual Plan document. Council is requested to delegate to the Chief Executive the authority to make any minor changes required before the document's publication.

33. The Annual Plan will be published on Council's website within 30 days of adoption and printed copies will be made available to view at our facilities, including neighbourhood hubs.

Consultation

34. Consultation considerations associated with the final Annual Plan have been addressed in the report.

Climate Change Impact and Considerations

35. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

Legal Considerations

36. The most relevant legislation includes the Local Government Act 2002, Local Government (Rating) Act 2002 and the Rating Valuations Act 1998. The Annual Plan has been prepared to meet the legislative requirements.

Financial Considerations

37. Financial considerations associated with the final Annual Plan have been addressed in the report.

Appendices

No.	Title	Page
1⇩	Hutt City Council Annual Plan 2025-2026	129

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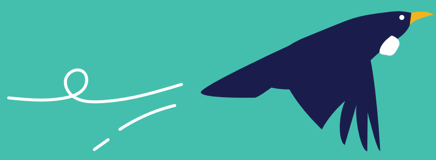
Head of Strategy and Policy

Reviewed By: Jarred Griffiths
Director Strategy and Engagement

Approved By: Jo Miller
Chief Executive

Whāia kia tata
Stepping into action



Mahere ā-Tau 2025–2026
Annual Plan 2025–2026

HUTT CITY
TE AWA KAIRANGI

He mihi

Ko Te Awa Kairangi he pou herenga iwi, he pou herenga waka.

Here mai ko te kei o tō waka ki te tumu herenga waka o ngā pae mounga kua whakatūtūria nei e te hikuroa o Ngake Mai i Tararua ki Remutaka ki Pūrehurehu, ki Pōkai Mangumangu, ki Parerahо, ki Tirohanga, ki Tukutuku, ki Puke Tirotiro, ki Pukeariki, e whakamarumarutia nei Te Tatau o Te Pō a Ngāti Te Whiti, a Ngāti Tāwhirikura, ki Pukeatua, te tuahu tapu o Te Kāhui Mounga i te wā i a Māui ki te whakapuare i te wahanui o Te Ika Whakarau a Kutikuti Pekapeka.

I ahu mai i Te Wai Mānga, i a Rua Tupua, i a Rua Tawhito, Ko Ngake, ko Whātaitai. Ka timu ngā tai o Te Wai Mānga, ka pari mai ko Te Whanganui a Tara e pōkarekare mai ana.

Ka tū a Pukeatua ki runga i ngā wai e kato ana, i a Awamutu, i a Waiwhetū, kei reira a Arohanui ki te Tangata a Ngāti Puketapu, a Te Matehou, a Ngāti Hāmua e tū ana, tae noa atu rā ki ngā wai tuku kiri o te pūaha o te awa o Te Awa Kairangi.

Koia hoki te puna i heke mai ai he tangata. E kore e mimiti tēnei puna, ka koropupū, ka koropupū. Ko Te Awa Kairangi e rere iho mai ana i hōna pūtakenga i Pukemoumou i te paemounga o Tararua ki runga i hēnei whenua, ki runga i tēnei kāinga, hei āhuru mōwai ngā iwi.

Te Awa Kairangi is a rallying point for the many people and the many tribal affiliations that have made it their home.

Bind yourself to the many mountains of this place that were born from the lashing tail of Ngake. From Tararua to Remutaka, to Pūrehurehu, to Pōkai Mangumangu, to Parerahо, to Tirohanga, to Tukutuku, to Puke Tirotiro, to Pukeariki, to Te Korokoro o Te Mana which stands atop Te Tatau o Te Pō of Ngāti Te Whiti and Ngāti Tāwhirikura, to Pukeatua, the sacred altar of the Mountain Clan in the time of Māui.

It was here that the two ancient tūpuna, Ngake and Whātaitai, were summoned from the depths of the fresh water lake, tasked with prising open the mouth of the great fish.

It is Pukeatua that stands above the waters of Awamutu and Waiwhetū, the home of Arohanui ki te Tangata of Ngāti Puketapu, Te Matehou, and Ngāti Hāmua, flowing out to the life-giving waters at the mouth of Te Awa Kairangi.

This is the spring that gives life to the people. This spring which will never be diminished, it will continue to flow, it will continue to flourish. Te Awa Kairangi that flows down from its source at Pukemoumou in the Tararua ranges and over these lands as a sheltering haven for the people.

Ngā Hua o Roto
Contents

He karere nā te Koromatua/ Tumu Whakarae
Message from the Mayor and Chief Executive

Kia ora,

Hutt City Council's Annual Plan 2025-2026 sets out the services we will be providing and the projects we will be delivering as per year two of the 10 Year Plan 2024-2034.

We want to ensure our city is a place where everyone thrives. Providing future-fit infrastructure, enabling a liveable city and vibrant neighbourhoods, and supporting and enhancing the natural environment continue to be key priorities. We are investing in significant resilience projects, including Te Wai Takamori o Te Awa Kairangi (formerly RiverLink), and prioritising investment in the Seaview Wastewater Treatment Plant which is a critical asset for our city.

We are very aware that any rates increase, especially at this time, will be hard to manage given people are continuing to face financial pressures. Significant cost pressures also affect Council and we need to carefully manage these. Some of these are due to a drop in government funding in areas like transport, less revenue from regulatory services due to economic conditions, price increases for things like Greater Wellington Regional Council bulk water charges, and the need to continue to meet people's expectations of our services.

A detailed budget review process has been undertaken, and new savings targets have been baked in. Increases to fees and charges have also been made which will help offset some of the cost pressures. We have reprioritised transport activities in light of reduced government funding and will be continuing to drive improvements to ensure value for money for ratepayers across all our services, including water. A new model for the delivery of water services was separately consulted on with you as per Local Water Done Well, and the councils involved are currently considering next steps.

Through Council's work, the rates revenue increase in the 10 Year Plan has reduced from 13.4% to 12.6% (after growth) for 2025-26. This means an additional $8.90 a week for a home in Lower Hutt (based on average house value).

Overall, our plans are very similar to those set out in the 10 Year Plan which was consulted on widely last year. Thank you for taking the time to read this plan.

Ngā mihi,

Campbell Barry	Jo Miller
Te Koromatua o Te Awa Kairangi ki Tai Mayor of Lower Hutt	**Tumu Whakarae** Chief Executive, Hutt City Council

Tākai Here – Mana Whenua
Partnership with Mana Whenua

Manaaki whenua, manaaki tangata, haere whakamua.
If we take care of the land and take care of the people, we will take care of the future.

Kia ora koutou katoa,

Hutt City Council, Mana Whenua, and hapori Māori (Māori communities) have strong and trusting relationships, working collectively to support and enhance the wellbeing of everyone living and working in Te Awa Kairangi ki Tai Lower Hutt. This 10 Year Plan outlines many of the ways we seek to do this.

Central to Council's work with Mana Whenua are the Tākai Here. Through these partnership agreements we work together to create a more inclusive and sustainable future for all our people. We all acknowledge there is much work to do to address the inequities across our tāone so that all people living and working in Te Awa Kairangi ki Tai Lower Hutt thrive.

The community consultation-derived priorities for the 10 Year Plan are: fit-for-future infrastructure, financial sustainability, enhanced environment, liveable city, and vibrant communities, promoting wellbeing of all people, climate change, and working in partnership with stakeholders and communities. These focus areas speak to what Council should prioritise, how we do this and with whom we should work alongside.

Mana Whenua support these priorities, and especially the call to enhance both the wellbeing of whānau and te taiao. This aligns with the values and beliefs of Mana Whenua in Te Awa Kairangi ki Tai Lower Hutt.

The ambition to thrive outlined in the 10 Year Plan holds the interest of Mana Whenua and Māori at heart. The expression of kaitiakitanga, kotahitanga, and manaakitanga throughout this document is supported by Mana Whenua and demonstrates the various ways Council is committed to keeping Te Tiriti o Waitangi and its legislative obligations at the heart of its work programme.

When all parts of our community are thriving, we are much better off as a city and community. This plan along with other strategies ensures the aspirations and outcomes for Māori to be a priority.

Ngā mihi nui,

Taranaki Whānui ki Te Upoko o Te Ika Trust Chair
Te Whatanui Winiata

Palmerston North Māori Reserve Trust Chair
Liz Mellish

Te Rūnanga o Toa Rangatira Chair
Callum Katene

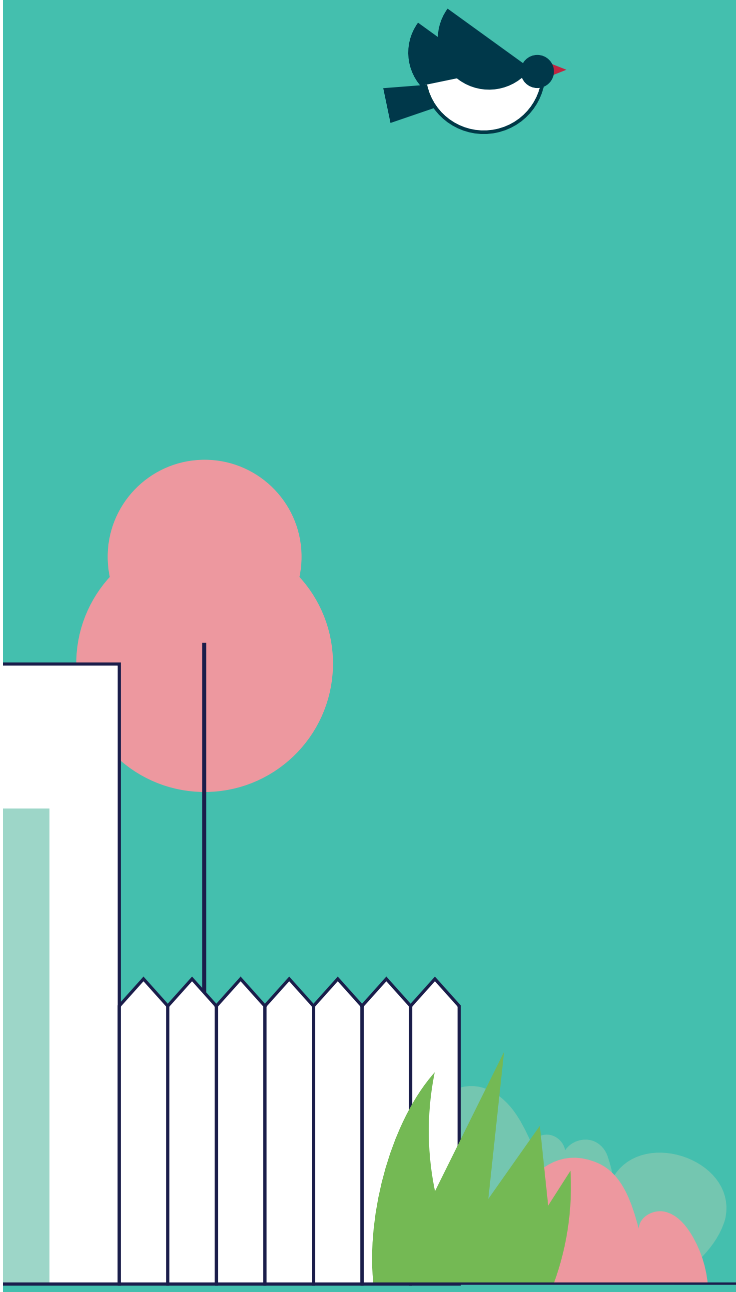
Wellington Tenths Trust Chair
Anaru Smiler

Te Rūnanganui o Te Āti Awa Chair
Kura Moeahu

More information about Mana Whenua partnerships can be at:
hutt.city/mana-whenua

Tīmatanga kōrero
Introduction

1



Nau mai ki tā tātou Mahere ā-Tau
Welcome to our Annual Plan

Here's our plan for the year ahead

Last year, Hutt City Council updated its 10 Year Plan, outlining the services and projects it will fund over the next decade.

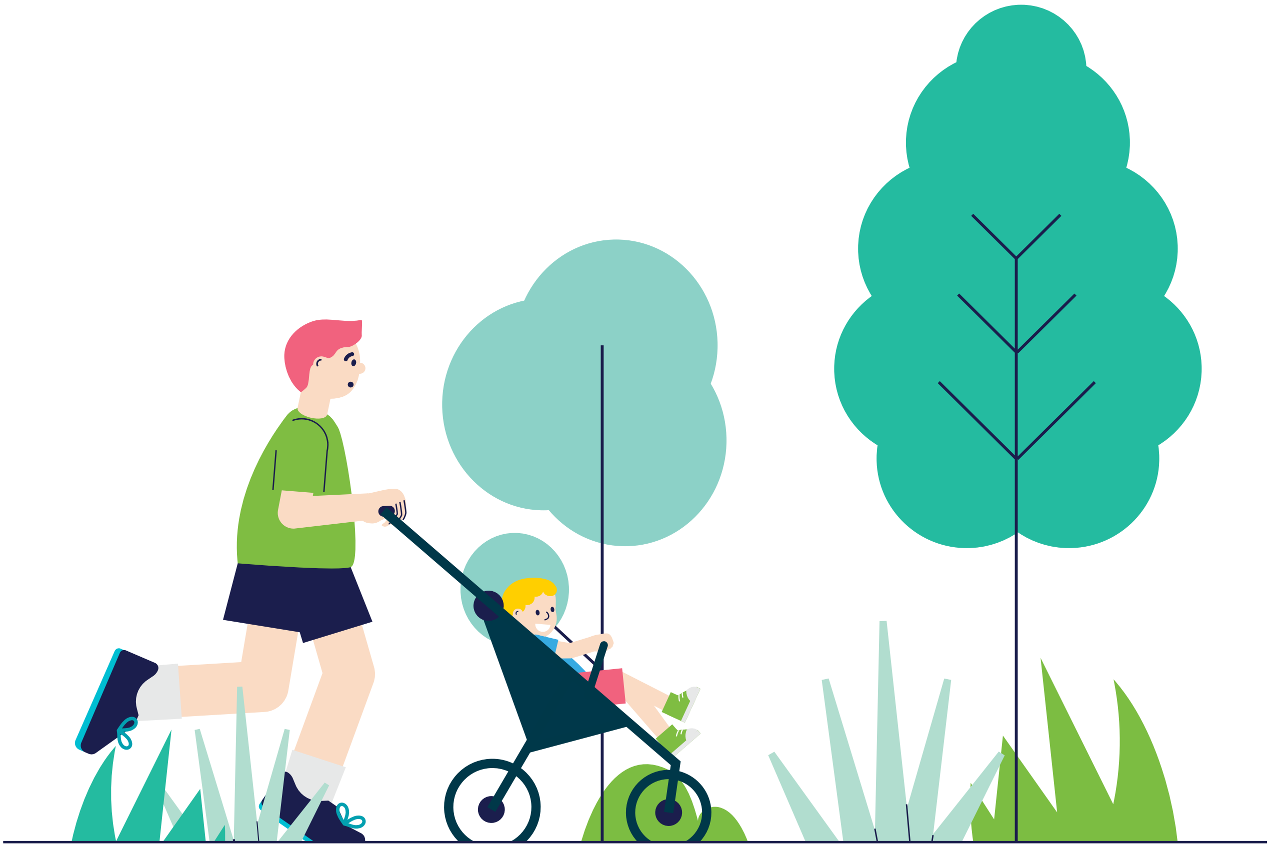
The planning for the future of our city is shaped by our growing population, a challenging economic environment, a changing climate, ageing assets, and the need to address past underinvestment in our water infrastructure.

We are managing significant cost pressures - including a reduction in our transport funding from government, market-driven revenue reductions, and cost increases to our bulk water supply - by reprioritising spending, increasing fees, and targeting $0.5 million in annual savings.

In the 10 Year Plan, Council proposed a rates increase of 13.4% (after growth) for 2025-26. This has been reduced to 12.6% (after growth), due to elected member decisions and operational changes.

Following engagement on the draft Annual Plan 2025-26, we heard that cost of living pressures continue to impact our ratepayers and parking fee increases in Petone were not welcome. As a result of this feedback, Council agreed to maintain the current hourly parking rate across the city and delay increases to development contributions for the Valley Floor.

Our purpose is to contribute to Te Awa Kairangi ki Tai Lower Hutt being a place where everyone thrives. To achieve this, we have a plan that's centred on three key priority areas and ways to support how we deliver them.



Te pānui i tēnei mahere
How to read this plan

This Annual Plan outlines our performance goals and budgets for the upcoming year, and highlights key projects and milestones that will shape the city in the months ahead.

Here is a quick overview of Council's planning and reporting cycle:

- The Long-Term Plan (also known as the 10 Year Plan) and the Annual Plan work together as part of an ongoing process. The 10 Year Plan establishes the vision for the city over the next decade and identifies major projects and budgets for that period. The first year of the 10 Year Plan also serves as the Annual Plan for that year.
- For the two years following the adoption of a 10 Year Plan, we produce an Annual Plan each year. You can think of these as the next chapters of the 10 Year Plan, building upon the foundation it sets.
- Both the 10 Year Plan and Annual Plan include specific goals across various work areas to ensure Council is continually improving and effectively serving our community. These goals are then reviewed and assessed in our Annual Report, which includes an audit by the Office of the Auditor-General.

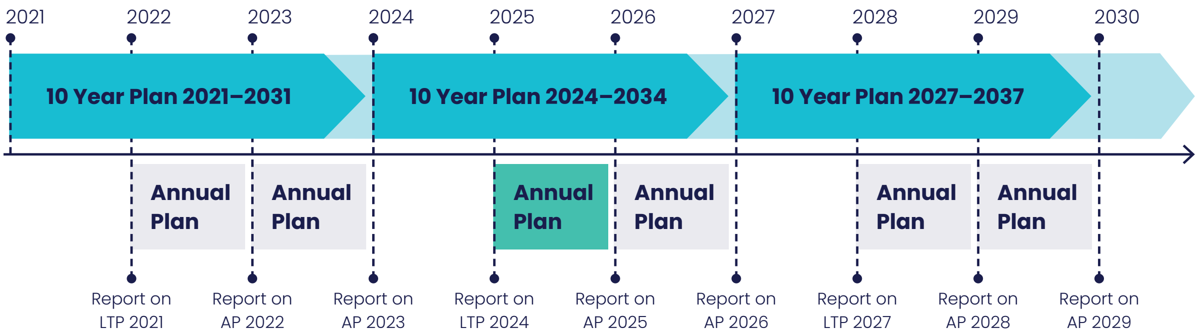
In 2024, we adopted a 10 Year Plan outlining our strategic direction for 2024–2034. This Annual Plan covers the second year of that period, 2025–26.

The first section of this Annual Plan provides an overview of the challenges we anticipate as we move into the new financial year. It outlines key milestones and projects that will be visible in the community.

The second section details the performance goals for each area of our work, and the associated budgets.

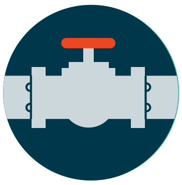
The final section presents comprehensive financial information for the 2025–34 period.

Council planning and performance monitoring cycle



Ngā wero
Challenges we are facing

Understanding the challenges we are facing this year is important as this is one of our most demanding periods. We have a growing and increasingly diverse population, a tough economic environment, climate change, and the need to manage our assets effectively and address past underinvestment in our water infrastructure. All these factors will shape how we move forward and make decisions for the future of our city.



Managing our infrastructure

Since 2020, we have been investing heavily in water infrastructure, which remains an area of high investment in the Annual Plan 2025-2026. We have a large and growing backlog of investment to catch up on but there are affordability limits to what we can realistically do. In the meantime, we are prioritising works on critical assets such as the Seaview Wastewater Treatment plant.

This Annual Plan continues to include initiatives and funding to improve water services, transport, and resilience to meet growing demand and higher investment needs. We are taking steps to ensure sustainable infrastructure that supports the resilience of our places and people, building strong foundations for future generations.

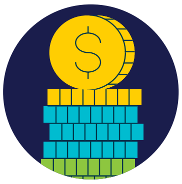
In this plan, we have carefully reviewed our transport projects and adjusted spending priorities due to reduced government transport funding of $22 million over the next three years compared to the 10 Year Plan.

Water services

There are ongoing legislative changes and uncertainty. The most significant change is water services reform. Local Water Done Well is progressing and councils in the Wellington region are working together in support of this. A Water Service Delivery Plan (WSDP) is due to Government in September 2025.

Wellington Water Ltd commissioned reports in early March 2025 to identify better value for money through the investment made by its shareholding councils, including Hutt City Council. At this stage, we do not know the implications of these reports on our financial modelling. We will share updates on this through our usual channels as soon as we can.

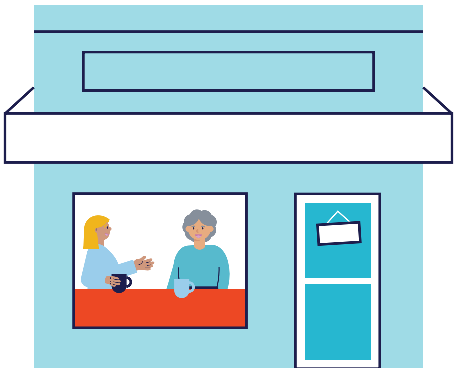
Public consultation on water services took place from 20 March to 20 April. Find out more at hutt.city/futurewater

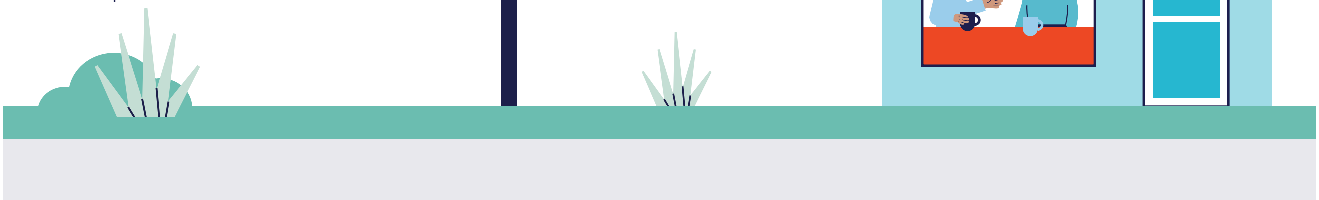


Challenging economic environment

When we set our 10 Year Plan in 2024, we recognised several challenges on the horizon that are changing the economic landscape. We know many people in our community are feeling the pinch from rising everyday costs.

Because of these challenges, we have prioritised reducing costs and making savings in order to lower the rates revenue increase for 2025-26 compared to the 10 Year Plan.





Managing our assets

Past underinvestment in many of our facilities, parks, and reserves means we now need to make significant upgrades. A key challenge is ensuring the future affordability of maintaining these assets, while addressing increasing demand from our growing population. To balance these needs without overburdening ratepayers, Council is continuing to evaluate how buildings and spaces can better serve the community alongside current users.

Our revenue has decreased in several areas because of lower activity, mainly due to economic conditions (eg, regulatory services). We are reviewing our operating expenses to ensure we get the best value for money. Additionally, we are proposing to increase fees and charges where necessary to reduce the impact on ratepayers and ensure users pay for the services they receive.

Check out the full list of fees and charges included in the Fees and Charges section of this plan.

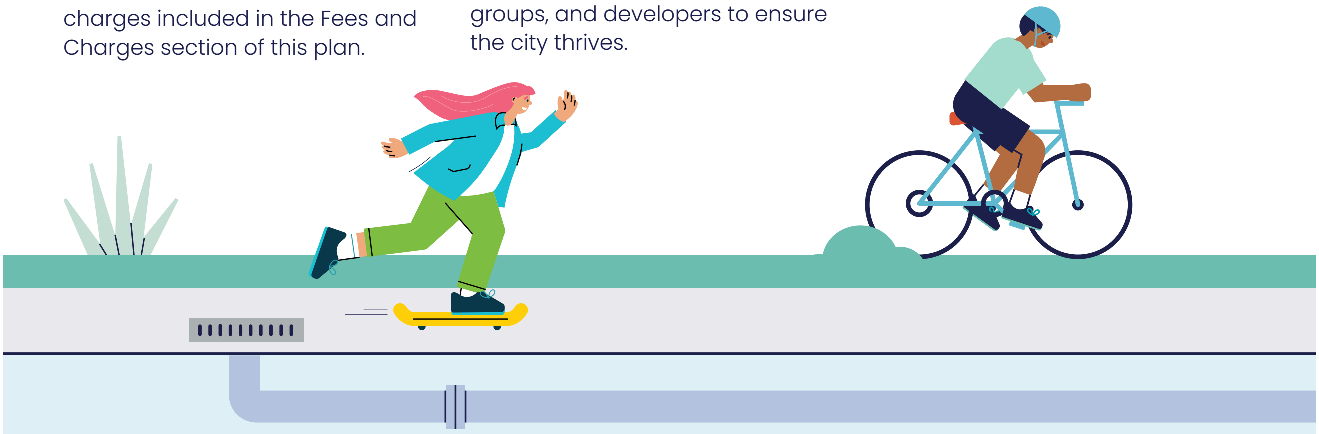
Our growing and increasingly diverse population

The current population of Te Awa Kairangi ki Tai Lower Hutt is around 113,000, and it's expected to grow to 125,000 by 2033, reaching 137,000 by 2043. Census 2023 data shows that alongside this growth, our city is becoming more ethnically diverse.

Our Māori population has increased, and one in five people in Te Awa Kairangi ki Tai Lower Hutt (21,000) now identify as Māori. Lower Hutt's Asian population is the fastest-growing ethnic group, nearly doubling in 10 years to around 20,000 residents. As our city becomes more ethnically diverse, it will be important to ensure that Te Awa Kairangi ki Tai Lower Hutt is an inclusive and socially cohesive city. This will need to flow through schools, businesses, and communities. To address the way our city is changing, we're working with the Government, community groups, and developers to ensure the city thrives.

Weathering the change in climate

Communities across the country are experiencing the effects of increasingly frequent and severe weather events driven by climate change. With a significant portion of our population residing on a large floodplain, Te Awa Kairangi ki Tai Lower Hutt is particularly vulnerable to flooding and landslides. This is why we are investing in key projects that will improve the resilience of our city. This includes Te Wai Takamori o Te Awa Kairangi (formerly RiverLink), Tupua Horo Nuku, and Eastern Hutt Road.



Our strategy

Our purpose is to make Te Awa Kairangi ki Tai Lower Hutt city a place where everyone thrives. To do this, we need a plan on how to get there. Our plan centres around three key priority areas and four ways to support how we deliver them.

We're working towards

Priority 1

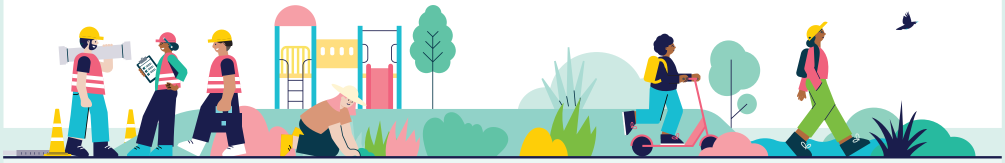
Providing future-fit infrastructure

Priority 2

Enabling a liveable city and vibrant neighbourhoods

Priority 3

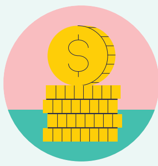
Supporting and enhancing the environment



We're taking the next steps

1 In partnership with our communities

2 In a way that is financially sustainable



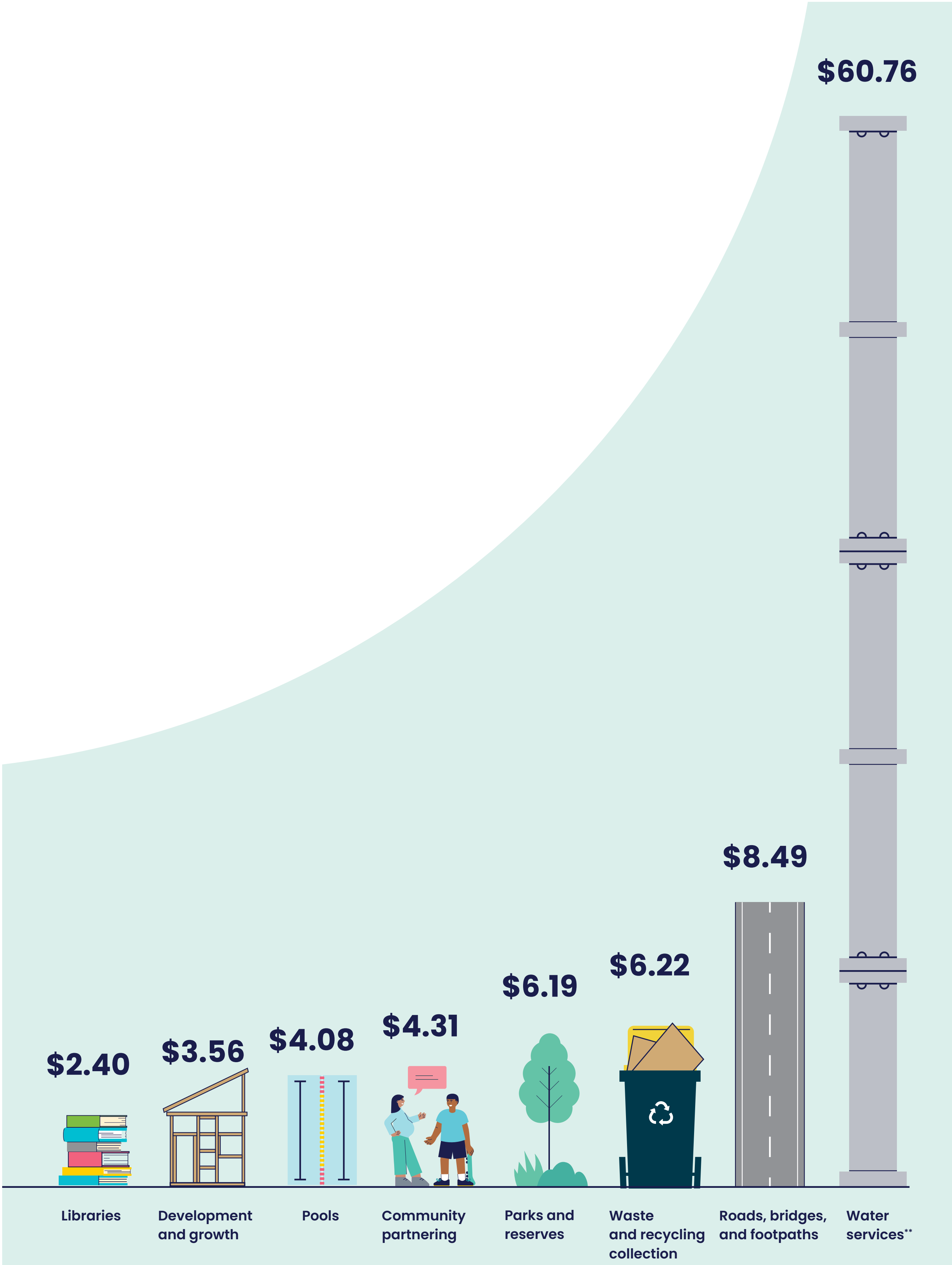
3 Taking climate change into account

All while promoting the wellbeing of all people.

This is how we plan to spend every $100 of rates on average over the next nine years.

We expect to receive $5.58 of credit from the landfill. This will help to offset costs and is reflected in the figures for all these other services shown on this page.

*Sustainability engagement represents spending on community activities, along with facilitation of projects across council activities, including investment in decarbonisation of council facilities, healthy urban waterways, etc.



** Water services is made up of water supply, wastewater, and stormwater investment.

He tironga whāiti o ngā take pūtea
Our finances at a glance

A summary of our Financial Strategy

As part of our 10 Year Plan we reviewed our Financial Strategy and ensured that it enabled long-term sustainability. The strategy is based on important principles that provide the foundation for prudent sustainable financial management:

- Affordability of rates
- Achieving intergenerational equity by spreading the costs between both present and future ratepayers
- Maintaining prudent borrowing levels
- Achieving a balanced operating budget in the long term and ensuring that everyday costs are paid for by everyday income
- Delivering services effectively and efficiently
- Strengthening Council's financial positio.

Our Financial Strategy helps us manage our finances and guides spending decisions. The Annual Plan 2025-2026 has been developed to deliver investment in key infrastructure in a challenging economic climate. We are dealing with cost pressures across some areas in the form of:

- Revenue decreases largely due to lower than expected users for services
- Government subsidy reductions
- Increased costs for key infrastructure projects
- Increased depreciation costs resulting from significant increases in our asset values
- Higher borrowings compared to the 10 Year Plan

We have worked to fund these cost pressures by offsetting savings or reprioritising of expenditure within existing budgets where possible. In our 10 Year Plan, we set the direction of returning to a balanced operating budget by 2028–29. This Annual Plan delays the targeted time frame to 2031-32. This approach has helped us keep the rates revenue increase for 2025-26 lower than what was planned in the 10 Year Plan. This approach does mean that debt is higher than what was planned in the 10 Year Plan. We are proposing adjustments to rates revenue increases in future years to help ease the pressure on our borrowing capacity and reduce interest costs.

Council revenue and operating spend

Councils are limited in how they can generate revenue to cover their costs. Rates are our main source of revenue. Water services (48%) and transport (13%) make up more than half of our operating spend. Fixing our pipes and other water infrastructure remains our top priority and is driving much of the rates increases.

Our revenue has decreased in several areas because of lower volume/activity, mainly due to current economic conditions (eg, regulatory services). We are focused on mitigating the financial impact on our ratepayers. We are reviewing our operating expenses to ensure we get the best value for money. Additionally, we have increased fees and charges where necessary to reduce the impact on ratepayers and ensure users pay for the services they receive.

We have needed to manage reduced transport funding from government of $22 million over the next three years (compared to the 10 Year Plan), which will impact our ability to deliver transport projects and services. We have reviewed our projects and further adjusted our spending priorities.

When we created our 10 Year Plan, we looked for ways to save money and reduce the financial pressure on our community. We chose to increase spending on important things like water services and dial down less urgent activities. Even though we made some savings in the last plan, unexpected cost increases and lower income in some areas have started to outweigh those savings. To help manage this, we've included $17.5 million in savings in the new plan.

As we haven't been able to fully cover all the rising costs, borrowings have increased together with related interest costs. We will continue to implement efficiencies and look for different ways to increase our income which can reduce the rates burden.

Capital Investment and funding

We plan to spend around $2.8 billion (an increase of $43 million) over the period of the 10 Year Plan. Of this spend, around 61% is on water services and 20% on transport. This significant capital investment will be funded largely by borrowings.

Graph 1 on the next page shows the planned capital investment, which is higher than the spending planned through the 10 Year Plan. This is due to changes in timing, as well as increased investment for the landfill and water services, a reduction in transport, and updates related to revised inflation adjustors. Some projects that were originally planned for the first three years have been slowed or pushed back to later years. These changes have helped reduce the impact on rates for 2025–26.

A balanced operating budget – everyday costs are paid for from everyday income

A guiding principle of our Financial Strategy is the importance of having a balanced operating budget. This means that ratepayers are contributing an appropriate amount towards the cost of the services they receive or can access, ie, everyday costs are paid for from everyday income. The 10 Year Plan originally projected that we would reach a balanced budget in 2028-29, but we are now projecting to meet this target in 2031-32, three years later, largely due to higher depreciation costs (See Graph 2). Higher asset values in the 2024 revaluation have led to increased depreciation costs, which impact our budget and long-term financial planning. We are not proposing to cover the additional depreciation costs immediately. The funding set out in the 10 Year Plan will ensure essential renewals are covered in the short term, helping to ease the financial burden on ratepayers.

The delay in reaching a balanced operating budget effectively means we are borrowing money to offset any funding shortfall until 2031-32. This provides a balance between managing the cost pressures on ratepayers and ensuring we remain financially sustainable into the future.

Borrowings

The change in the capital programme results in a corresponding adjustment in the level of borrowings we'll require. Borrowing levels have increased further towards the limits set in our financial strategy, although they do not breach these limits. Careful management of our debt and borrowing limit will be needed over the coming years.

(See Graph 3)

Rates

The table below outlines the rates revenue increases included in the plan over the next nine years. The rates in out years have been adjusted to reflect updates through the Annual Plan. These proposed increases are also the equivalent Council limit on rates as required by the Local Government Act.

	2026	2027	2028	2029	2030	2031	2032	2033	2034
10 Year Plan rates revenue increase excluding growth	13.4%	12.6%	12.6%	12.4%	12.0%	7.0%	7.0%	7.0%	7.0%
Updated rates revenue increase excluding growth	**12.6%**	**12.9%**	**12.9%**	**12.7%**	**12.3%**	**7.8%**	**7.8%**	**7.8%**	**7.8%**
Assumed growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Total rates revenue increase including growth	13.5%	13.8%	13.8%	13.6%	13.2%	8.7%	8.7%	8.7%	8.7%

What does this mean for you and your rates?

The rates you pay make up most of the revenue we use to invest in our city. To ensure adequate investment in key areas, while taking affordability into account, we have reduced the 2025-26 rates revenue increase to 12.6% (after growth) compared to 13.4% (after growth) in the 10 Year Plan.

The rates revenue rise equates to **an average increase of $8.90 per week per household,** or an average increase of $463 per year.

Investment in infrastructure for water services makes up more than half of the increase at $248. The remaining $215 covers cost increases for all the other services we provide, such as roading, parks, community facilities, rubbish and recycling. The table below provides more detail about the increase and impact on an average property by category.

Indicative rates impact on average property by category:

Property category	Capital value 1 July 2025	2024-25 Rates	2025-26 Rates	Change amount annual	Change amount weekly	Change %
Average residential	$815,000	$3,910	$4,373	$463	$8.90	11.8%
Average commercial central	$2,350,000	$22,994	$25,648	$2,654	$51.04	11.5%
Average commercial suburban	$2,418,000	$19,425	$21,394	$1,969	$37.87	10.1%
Average rural (no water or wastewater)	$1,247,000	$2,694	$2,936	$242	$4.65	9.0%
Utilities	$3,262,068	$28,467	$31,136	$2,669	$51.33	9.4%

Wastewater and water supply targeted rates

Targeted rates have increased to fund the higher operational cost of these activities largely for interest costs related to the higher capital spend.

Rate	2024-25 rates	2025-26 rates	Change
Water supply – per rating unit of SUIP*	$746	$884	$138
Wastewater – per rating unit or SUIP*	$766	$876	$110

*Separately used or inhabited part of a rating unit

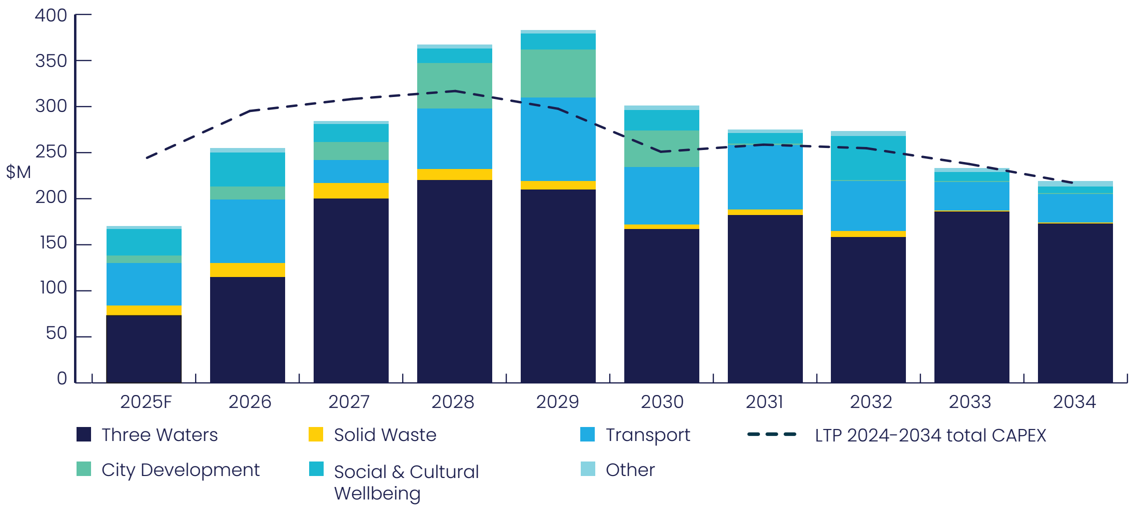
Waste services targeted rates

Targeted rates have increased to fund the higher operational costs of this activity. The main drivers of this are contract cost escalations, disposal cost for the landfill, and waste levy increase, all higher than planned.

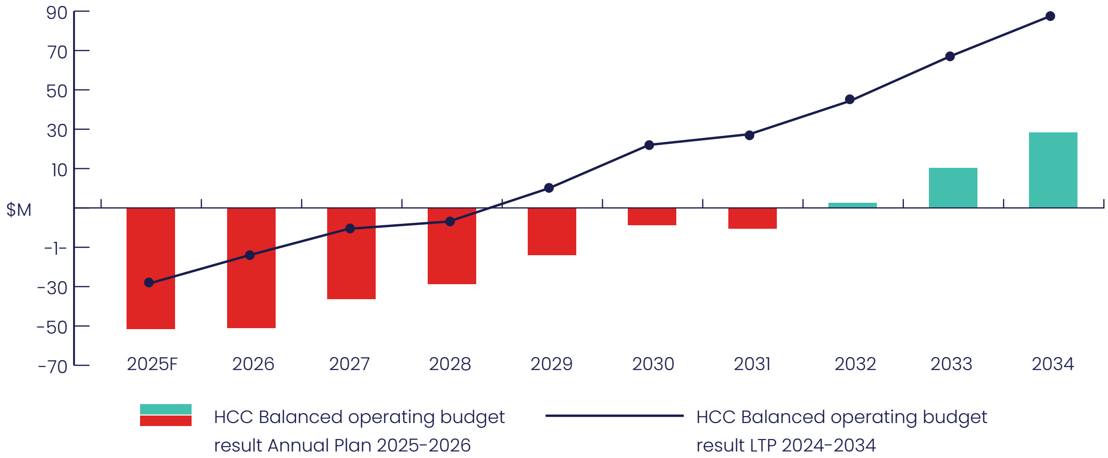
Rate	2024-25 rates	2025-26 rates	Change
Refuse 80 litre – per SUIP*	$128	$153	$25
Refuse 120 litre – per SUIP*	$192	$222	$30
Refuse 240 litre – per SUIP*	$384	$444	$60
Recycling – per SUIP*	$130	$130	$0
Green waste – per SUIP* for those that opt-in to the service	$115	$120	$5

*Separately used or inhabited part of a rating unit

Graph 1 Capital Spend 2025-26

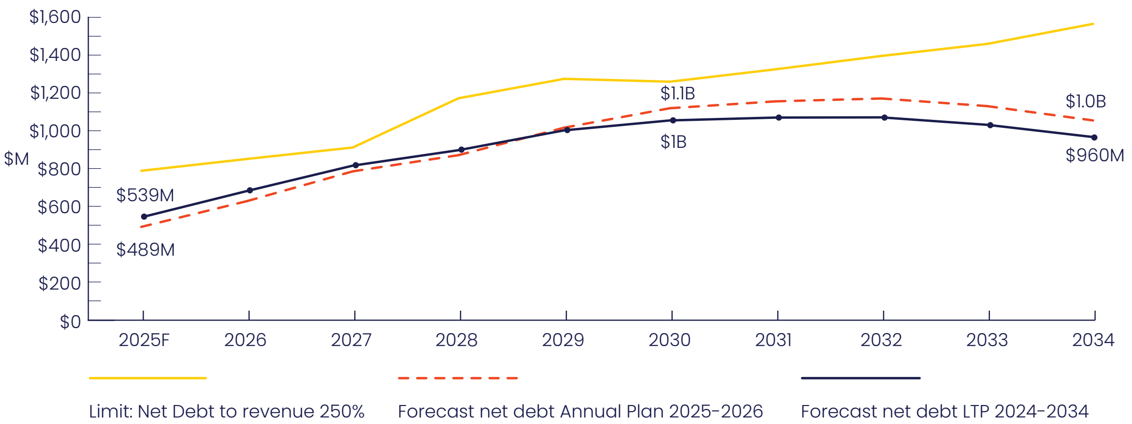


Graph 2 Balanced operating budget

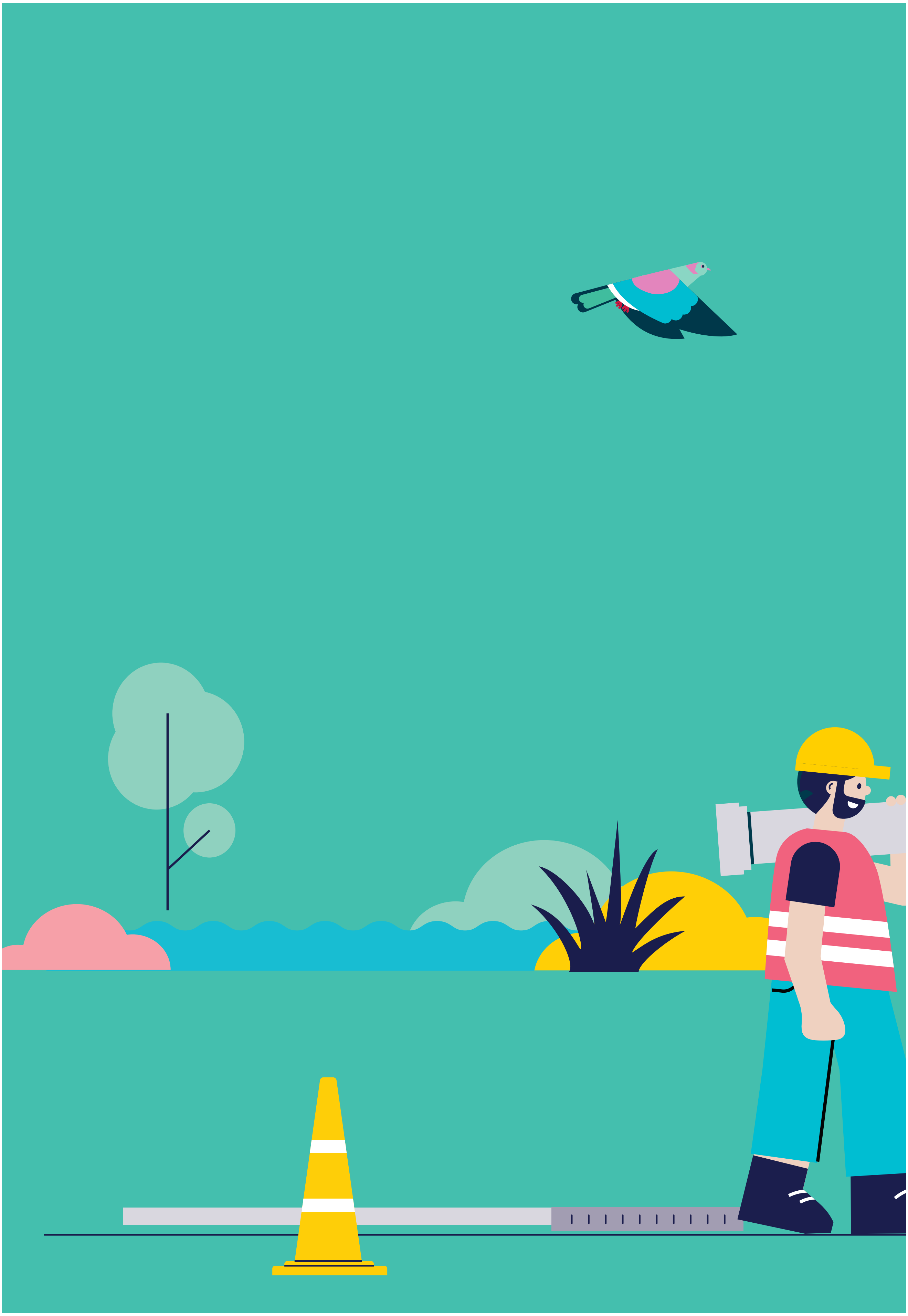


Council does not meet the legislative balanced budget requirement as defined in s100 of the Local Government Act 2002 until 2028 of the plan (you can refer to our Financial Strategy for further details). The legislative calculation includes capital grants and subsidies which can only be applied to capital projects and cannot be used to fund everyday operational costs over the period. As Council is projecting to receive significant capital grants and subsidies over the period of the plan, the legislative calculation makes it appear that there is more income available to meet everyday operational costs than there actually is. Therefore, we have excluded capital improvement subsidies and capital grants from the graph to only show the projected operating balanced budget for everyday operational income and costs.

Graph 3 Forecast net debt



The net debt to revenue ratio is set at a limit of 250%, which is within the Local Government Funding Agency debt covenants limit of 280%. The Council has set a limit lower at 250% as it considers it essential to maintain headroom and the ability to fund the impacts of significant natural disasters should they occur, such as extreme weather events or earthquakes.



Hō Mātou Mahi
Our work

2

Oranga taiao
Environmental wellbeing

Ngā puna wai
Water supply

Statements of service performance

What we do

Ensuring consistent and secure access to safe drinking water is an important concern for our community. To achieve this, Council's committed to providing a sustainable, high-quality water supply for domestic and commercial needs. Our ongoing efforts involve close monitoring of water quality and undertaking necessary maintenance and upgrades to meet the required service standards.

The Greater Wellington Regional Council oversees the extraction, treatment, and bulk water supply to feed the city's water supply system.

Why we do it

By delivering water that is of high quality and affordable, Council actively contributes to several crucial outcomes including:

- enhancing the overall health of the community
- ensuring community safety, particularly through the water supply system's firefighting capabilities
- supporting industrial and residential development initiatives

Key performance indicators
Water supply

Performance measure	Target 2025–26	Target 2026–27
We want to ensure our community has access to a safe, clean, reliable water supply:		
The extent to which the water supply will comply with part 4 of the New Zealand drinking water standards and the drinking water quality assurance rules (bacteria and protozoal compliance criteria). [1]	Full compliance 100%	Full compliance 100%
Number of complaints received about water clarity, taste, odour, pressure, flow, and continuity of supply per 1,000 connections.	≤ 20	≤ 20
Resident satisfaction with the water supply service they receive.	≥ 90%	≥ 90%
Where the local authority attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:		
Attendance for urgent callouts: from the time the local authority receives notification to the time service personnel reach the site.	≤ 90 minutes	≤ 90 minutes
Resolution of urgent callouts: from the time the local authority receives notification to the time service personnel confirm resolution of the fault or interruption.	≤ 8 hours	≤ 8 hours
Attendance for non-urgent callouts: from the time the local authority receives notification to the time service personnel reach the site.	≤ 72 hours	≤ 72 hours
Resolution of non-urgent callouts: from the time the local authority receives notification to the time service personnel confirm resolution of the fault or interruption.	≤ 20 working days	≤ 20 working days
We need to ensure we have a sustainable water supply for the future:		
Average drinking water consumption per resident per day.	≤ 385 litres	≤ 385 litres
Percentage of real water loss from networked reticulation system.	≤ 20%	≤ 20%
Kilometres of renewals for three waters infrastructure.	Hold or increase on previous year	Hold or increase on previous year

1 (Compliance with The Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and DWQAR (Drinking Water Quality Assurance Rules 2022).

Capital projects
Water supply

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Network Upgrades WS Growth	112	335	1,155	1,157	1,929	6,302	7,670	7,866	10,786	11,055
Reservoir Upgrades WS Growth	1,202	3,481	16,403	39,111	37,681	12,779	13,137	10,269	7,704	-
Capital projects to improve level of service										
Data Collection WS	-	-	-	984	1,074	1,098	1,231	1,326	-	-
Distribution Pipe Model Development	404	67	70	66	68	445	71	73	75	77
Network Upgrade WS	5,786	792	3,173	52	1,759	1,798	2,011	2,162	2,341	4,881
Reservoir Upgrades WS	20	20	21	22	23	23	24	4	-	-
Water Resilience	253	1,786	-	2,329	-	-	-	-	-	-
Universal Water Meters	737	7,551	20,251	23,821	23,515	5,627	-	-	-	-
Capital projects to replace existing assets										
Reactive Network Renewals WS	3,743	2,985	3,148	1,898	2,072	2,118	2,375	2,559	2,773	2,842
Reactive Pump Station Renewals	328	233	262	327	134	309	315	83	85	88
Reactive Reservoir Renewals	521	111	92	109	114	116	119	123	20	20
Control Systems Renewals WS	56	34	57	33	57	58	35	36	38	38
Network Renewals WS	21,771	10,750	7,117	7,926	11,824	16,095	13,837	12,753	11,364	30,492
Total	**34,934**	**28,146**	**51,748**	**77,834**	**80,250**	**46,768**	**40,825**	**37,254**	**35,186**	**49,493**

Prospective statement of comprehensive revenue and expense – Water supply

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	-	-	-	-	-	-	-	-	-	-
User charges	6,010	7,024	7,466	7,800	8,032	8,276	8,543	8,605	8,838	9,034
Operating subsidies	-	-	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	1,822	2,868	3,694	3,711	3,769	4,446	4,154	3,876	3,734	3,757
Vested assets	127	129	133	137	141	145	148	152	155	159
Interest earned	-	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-
Total revenue	**7,959**	**10,021**	**11,293**	**11,648**	**11,942**	**12,867**	**12,845**	**12,633**	**12,727**	**12,950**
Expenditure										
Employee costs	-	-	-	-	-	-	-	-	-	-
Operating costs	33,945	42,907	40,663	42,602	43,911	45,580	47,490	48,245	49,626	50,807
Support costs/internal charges	594	561	558	582	579	600	646	631	645	688
Interest expenditure	4,918	6,129	8,451	12,303	15,946	18,998	21,701	22,149	21,986	21,632
Depreciation	15,849	17,505	18,893	21,833	24,478	26,703	29,313	30,719	32,031	34,877
Total expenditure	**55,306**	**67,102**	**68,565**	**77,320**	**84,914**	**91,881**	**99,150**	**101,744**	**104,288**	**108,004**
Surplus/(deficit) Before Tax	**(47,347)**	**(57,081)**	**(57,272)**	**(65,672)**	**(72,972)**	**(79,014)**	**(86,305)**	**(89,111)**	**(91,561)**	**(95,054)**
Total Capital Expenditure	**34,934**	**28,146**	**51,748**	**77,834**	**80,250**	**46,768**	**40,825**	**37,254**	**35,186**	**49,493**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(47,347)	(57,081)	(57,272)	(65,672)	(72,972)	(79,014)	(86,305)	(89,111)	(91,561)	(95,054)
Add capital contributions	(1,822)	(2,868)	(3,694)	(3,711)	(3,769)	(4,446)	(4,154)	(3,876)	(3,734)	(3,757)
Rate funded debt/(debt repayment)	21,275	25,639	21,510	24,008	24,560	23,452	21,450	-	-	-
Total rates funding requirement	**(27,894)**	**(34,310)**	**(39,456)**	**(45,375)**	**(52,181)**	**(60,008)**	**(69,009)**	**(92,987)**	**(95,295)**	**(98,811)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	(1,314)	(3,817)	(17,558)	(40,268)	(39,611)	(19,081)	(20,807)	(18,135)	(18,490)	(11,055)
Capital to improve level of service	(7,201)	(10,216)	(23,514)	(27,273)	(26,440)	(8,991)	(3,337)	(3,565)	(2,416)	(4,958)
Capital to replace existing assets	(26,419)	(14,113)	(10,676)	(10,293)	(14,199)	(18,696)	(16,681)	(15,554)	(14,280)	(33,480)
Less capital contributions	1,822	2,868	3,694	3,711	3,769	4,446	4,154	3,876	3,734	3,757
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	15,849	17,505	18,893	21,833	24,478	26,703	29,313	30,719	32,031	34,877
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(21,275)	(25,639)	(21,510)	(24,008)	(24,560)	(23,452)	(21,450)	-	-	-
Total loan (funding)/ repayment	**(38,538)**	**(33,412)**	**(50,671)**	**(76,298)**	**(76,563)**	**(39,071)**	**(28,808)**	**(2,659)**	**579**	**(10,859)**
Total funding requirement	**(66,432)**	**(67,722)**	**(90,127)**	**(121,673)**	**(128,744)**	**(99,079)**	**(97,817)**	**(95,646)**	**(94,716)**	**(109,670)**

Waiparu
Wastewater

Statements of service performance

What we do

Council plays a crucial role in the community's wellbeing by collecting, treating, and responsibly disposing of wastewater. This service supports the growth and development of our city while ensuring the health of our residents and the protection of the environment.

We operate an extensive pipe network, and efficiently manage the flow of household and commercial effluent to the Seaview Wastewater Treatment Plant before the treated effluent is discharged into Cook Strait at the Pencarrow outfall.

Why we do it

By providing a reliable and responsible wastewater solution, we contribute to the development of our community and uphold the highest standards of public health and environmental protection.

This activity aligns with our commitment to fostering a thriving, sustainable city that prioritises the wellbeing of both residents and the natural environment.

Key performance indicators
Wastewater

Performance measure	Target 2025–26	Target 2026–27
It is critical our community is not exposed to any health or environmental risks associated with wastewater. We provide a safe, reliable, quality wastewater network:		
Dry weather wastewater overflows per 1,000 connections.	≤ 20	≤ 20
Number of complaints per 1,000 connections.	≤ 30	≤ 30
Resident satisfaction with the wastewater service they receive.	≥ 90%	≥ 90%
Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times are measured:		
Attendance time: from the time the territorial authority receives notification to the time service personnel reach the site.	≤ 90 minutes	≤ 90 minutes
Resolution time: from the time the territorial authority receives notification to the time service personnel confirm resolution of the blockage or other fault.	≤ 8 hours	≤ 8 hours
Compliance with resource consents measured by the number of abatement notices, infringement notices, enforcement orders, and convictions from wastewater system.	No enforcement action	No enforcement action

Capital projects Wastewater

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Network Upgrades WW Growth	219	349	1,009	3,265	7,413	12,857	7,195	121	125	2,292
Wastewater Valley Floor Infrastructure Growth	-	5,470	7,870	15,320	21,440	16,828	-	-	-	-
Pump Station Upgrades WW Growth	-	-	571	2,706	563	-	-	-	-	352
Wastewater Storage JV Project	75	1,856	1,443	-	-	-	-	-	-	4,577
Capital projects to improve level of service										
Network Upgrades WW	4,675	3,119	984	932	1,180	1,206	11,106	11,622	12,052	23,574
Trunk Main Outfall Pipeline Overflow Mitigation	148	778	-	121	158	2,106	2,954	4,242	1,502	4,097
Joint Venture Trunk Reticulation DBO network Cyclic upgrade	766	1,901	18,463	18,691	2,273	24,820	23,635	-	-	-
Capital projects to replace existing assets										
Wastewater Modelling	34	34	58	33	34	35	59	36	38	38
Network Renewals WW	3,499	3,126	2,976	11,306	12,219	11,451	4,703	4,824	4,980	51,567
Pump Station Upgrades WW	536	658	2,341	-	-	-	-	-	-	-
Trunk DBO JV asset replacement and Capacity upgrade	14,989	37,715	20,354	14,866	22,843	6,919	56,451	67,687	96,494	4,863
Trunk DBO Network Cyclic Replacement	-	5,621	-	-	-	-	-	-	-	-
Trunk Resource Consent Renewals	-	-	-	1,367	2,103	3,462	827	-	-	-
Joint Venture Trunk Reticulation DBO network Cyclic Replacement	5,260	-	-	-	-	-	-	-	-	-
Seaview WWTP JV sludge Handling Renewal and Capacity Upgrade	1,710	13,661	62,981	19,594	1,591	4,330	-	-	-	-
Total	**31,911**	**74,287**	**119,051**	**88,201**	**71,817**	**84,014**	**106,931**	**88,532**	**115,190**	**91,359**

Prospective statement of comprehensive revenue and expense – Wastewater

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	1,248	1,413	1,458	1,502	1,543	1,583	1,622	1,659	1,695	1,731
Operating subsidies	3,971	4,957	5,171	5,357	5,583	5,803	5,805	5,967	6,131	6,297
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	2,144	3,536	4,886	5,182	5,496	6,739	6,568	6,358	6,218	6,260
Vested assets	127	129	133	137	141	145	148	152	155	159
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	–	–	–	–	–	–	–	–	–	–
Total revenue	**7,490**	**10,035**	**11,648**	**12,178**	**12,763**	**14,270**	**14,143**	**14,136**	**14,199**	**14,447**
Expenditure										
Employee costs	–	–	–	–	–	–	–	–	–	–
Operating costs	23,014	24,059	25,023	26,257	27,409	28,173	28,510	29,434	30,318	31,267
Support costs/internal charges	1,087	1,049	1,054	1,098	1,101	1,137	1,209	1,195	1,221	1,288
Interest expenditure	5,013	6,813	10,195	13,290	15,430	18,659	22,111	23,202	24,633	24,839
Depreciation	24,728	31,307	37,150	44,402	48,153	52,340	61,089	68,886	78,383	89,400
Total expenditure	**53,842**	**63,228**	**73,422**	**85,047**	**92,093**	**100,309**	**112,919**	**122,717**	**134,555**	**146,794**
Surplus/(Deficit) Before Tax	**(46,352)**	**(53,193)**	**(61,774)**	**(72,869)**	**(79,330)**	**(86,039)**	**(98,776)**	**(108,581)**	**(120,356)**	**(132,347)**
Total Capital Expenditure	**31,911**	**74,287**	**119,051**	**88,201**	**71,817**	**84,014**	**106,931**	**88,532**	**115,190**	**91,359**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(46,352)	(53,193)	(61,774)	(72,869)	(79,330)	(86,039)	(98,776)	(108,581)	(120,356)	(132,347)
Add capital contributions	(2,144)	(3,536)	(4,886)	(5,182)	(5,496)	(6,739)	(6,568)	(6,358)	(6,218)	(6,260)
Rate funded debt/(debt repayment)	17,954	20,629	22,256	23,879	19,277	12,809	9,381	–	–	–
Total rates funding requirement	**(30,542)**	**(36,100)**	**(44,404)**	**(54,172)**	**(65,549)**	**(79,969)**	**(95,963)**	**(114,939)**	**(126,574)**	**(138,607)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
LOAN FUNDING REQUIREMENT										
Capital to meet additional demand	(294)	(7,675)	(10,893)	(21,291)	(29,416)	(29,685)	(7,195)	(121)	(125)	(7,220)
Capital to improve level of service	(5,589)	(5,798)	(19,448)	(19,744)	(3,611)	(28,132)	(37,696)	(15,864)	(13,553)	(27,671)
Capital to replace existing assets	(26,028)	(60,814)	(88,710)	(47,166)	(38,790)	(26,197)	(62,040)	(72,547)	(101,512)	(56,468)
Less capital contributions	2,144	3,536	4,886	5,182	5,496	6,739	6,568	6,358	6,218	6,260
Less UHCC capital contribution	6,885	18,459	30,964	16,382	8,688	12,489	25,145	21,566	29,391	4,059
Less depreciation	24,728	31,307	37,150	44,402	48,153	52,340	61,089	68,886	78,383	89,400
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(17,954)	(20,629)	(22,256)	(23,879)	(19,277)	(12,809)	(9,381)	-	-	-
Total loan (funding)/ repayment	**(16,108)**	**(41,614)**	**(68,307)**	**(46,114)**	**(28,757)**	**(25,255)**	**(23,510)**	**8,278**	**(1,198)**	**8,360**
Total funding requirement	**(46,650)**	**(77,714)**	**(112,711)**	**(100,286)**	**(94,306)**	**(105,224)**	**(119,473)**	**(106,661)**	**(127,772)**	**(130,247)**

Waiāwhā
Stormwater

Statements of service performance

What we do

Everyone is feeling the effects of a changing climate. Council is focused on controlling stormwater to keep people safe and minimise property damage during extreme weather events.

Through the provision of a comprehensive stormwater drainage pipe network, we effectively manage surface water run-off, offering flood protection and control.

Why we do it

Controlling stormwater is an important step in safeguarding the wellbeing of the community. Council's objective is to create a resilient and safe environment by managing stormwater effectively.

By doing this, we also protect people, property, and the environment, while managing costs responsibly for the benefit of the community.

Key performance indicators
Stormwater

Performance measure	Target 2025–26	Target 2026–27
We want to ensure our community can enjoy recreational assets:		
Achieve water quality at main recreational beaches: percentage of days that monitored beaches are suitable for recreational use during bathing season – 1 December to 31 March.	100%	100%
We want to ensure our city has a safe, reliable, quality stormwater system:		
Number of flooding events (where stormwater enters a habitable floor).	≤ 2	≤ 2
Number of habitable floors affected by flooding events (per 1,000 connections).	≤ 0.24	≤ 0.24
Number of complaints about stormwater system performance (per 1,000 connections).	≤ 20	≤ 20
Median response time to attend a flooding event, measured from the time the territorial authority receives notification to the time service personnel reach the site.	≤ 8 hours	≤ 8 hours
Resident satisfaction with the city's stormwater system.	≥ 70%	≥ 70%
Compliance with resource consents for discharges from stormwater system (number of abatement notices, infringement notices, enforcement orders, and convictions).	Full compliance (0 notices)	Full compliance (0 notices)

Capital projects
Stormwater

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Stormwater development Projects	-	1,649	1,235	-	-	-	-	-	-	-
Network Upgrades SW Growth	219	436	739	1,048	5,917	6,663	9,921	9,707	6,257	1,494
Stormwater Valley Floor Infrastructure Growth	2,206	5,670	16,270	35,520	36,640	8,450	-	-	-	-
Capital projects to improve level of service										
Beach Stormwater Outlets	-	-	6	-	-	-	-	-	-	-
Dowse Drive Stormwater Improvement	34	-	-	-	-	-	-	-	-	-
Network Upgrades SW	451	470	1,647	2,673	6,520	11,545	11,866	12,772	16,469	20,618
Stormwater consenting project	249	745	1,728	1,164	1,210	1,237	5,588	5,316	5,446	5,589
Stormwater Network Modelling	404	403	417	558	1,326	1,356	2,080	1,770	1,452	1,488
Capital projects to replace existing assets										
Control Systems renewals SW	22	11	34	11	11	12	12	12	13	13
Network Renewals SW	2,014	2,379	1,785	6,691	4,701	3,363	1,757	2,100	2,548	2,611
Pump Station Reactive Renewals SW	1,031	1,004	5,096	6,401	1,404	3,380	2,726	406	3,324	197
Total	**6,630**	**12,766**	**28,958**	**54,066**	**57,730**	**36,006**	**33,950**	**32,082**	**35,507**	**32,010**

Prospective statement of comprehensive revenue and expense – Stormwater

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	13	13	13	14	14	15	15	15	16	16
Operating subsidies	9	9	10	10	10	11	11	11	11	12
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	950	4,759	6,390	49,380	37,390	–	–	–	–	–
Development & financial contributions	484	828	1,217	1,333	1,433	1,777	1,761	1,718	1,661	1,637
Vested assets	127	129	133	137	141	145	148	152	155	159
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	–	–	–	–	–	–	–	–	–	–
Total revenue	**1,583**	**5,738**	**7,763**	**50,874**	**38,988**	**1,948**	**1,935**	**1,896**	**1,843**	**1,824**
Expenditure										
Employee costs	–	–	–	–	–	–	–	–	–	–
Operating costs	7,863	8,309	8,933	9,596	10,167	10,795	11,351	11,886	12,407	12,998
Support costs/internal charges	466	443	441	459	458	474	510	498	510	543
Interest expenditure	499	522	1,045	322	536	1,594	2,557	3,414	4,241	4,476
Depreciation	18,970	19,239	19,695	21,437	22,170	23,881	26,946	27,727	28,550	30,705
Total expenditure	**27,798**	**28,513**	**30,114**	**31,814**	**33,331**	**36,744**	**41,364**	**43,525**	**45,708**	**48,722**
Surplus/(Deficit) Before Tax	**(26,215)**	**(22,775)**	**(22,351)**	**19,060**	**5,657**	**(34,796)**	**(39,429)**	**(41,629)**	**(43,865)**	**(46,898)**
Total Capital Expenditure	**6,630**	**12,766**	**28,958**	**54,066**	**57,730**	**36,006**	**33,950**	**32,082**	**35,507**	**32,010**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(26,215)	(22,775)	(22,351)	19,060	5,657	(34,796)	(39,429)	(41,629)	(43,865)	(46,898)
Add capital contributions	(1,434)	(5,587)	(7,607)	(50,713)	(38,823)	(1,777)	(1,761)	(1,718)	(1,661)	(1,637)
Rate funded debt/(debt repayment)	12,554	12,269	11,893	12,479	12,563	13,641	15,587	15,766	15,964	16,904
Total rates funding requirement	**(15,095)**	**(16,093)**	**(18,065)**	**(19,174)**	**(20,603)**	**(22,932)**	**(25,603)**	**(27,581)**	**(29,562)**	**(31,631)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
LOAN FUNDING REQUIREMENT										
Capital to meet additional demand	(2,425)	(7,754)	(18,245)	(36,568)	(42,557)	(15,113)	(9,921)	(9,707)	(6,257)	(1,494)
Capital to improve level of service	(1,137)	(1,618)	(3,798)	(4,395)	(9,056)	(14,138)	(19,534)	(19,857)	(23,366)	(27,695)
Capital to replace existing assets	(3,068)	(3,394)	(6,915)	(13,103)	(6,117)	(6,755)	(4,495)	(2,518)	(5,884)	(2,821)
Less capital contributions	1,434	5,587	7,607	50,713	38,823	1,777	1,761	1,718	1,661	1,637
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	18,970	19,239	19,695	21,437	22,170	23,881	26,946	27,727	28,550	30,705
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(12,554)	(12,269)	(11,893)	(12,479)	(12,563)	(13,641)	(15,587)	(15,766)	(15,964)	(16,904)
Total loan (funding)/ repayment	**1,220**	**(209)**	**(13,549)**	**5,605**	**(9,300)**	**(23,989)**	**(20,830)**	**(18,403)**	**(21,260)**	**(16,572)**
Total funding requirement	**(13,875)**	**(16,302)**	**(31,614)**	**(13,569)**	**(29,903)**	**(46,921)**	**(46,433)**	**(45,984)**	**(50,822)**	**(48,203)**

Para
Solid waste

Statements of service performance

What we do

Council's role in solid waste management is important for keeping the community healthy, ensuring a high quality of life, and supporting a thriving environment.

The solid waste activity delivers on Council's waste management objectives by:

- operating Council's kerbside rubbish, recycling, and green waste collection service
- operating Silverstream Landfill
- monitoring and managing all of Council's closed landfills
- investigating, trialling, and/or implementing new initiatives to reduce waste

Over the next 10 years, Council is working to improve our waste minimisation by partnering with other councils in the region to implement a Food and Green Organic collection service.

Why we do it

Solid waste management is integral to maintaining a healthy, vibrant community. By actively participating in waste management, we directly contribute to the overall wellbeing of our residents and the preservation of the environment.

Our commitment to waste minimisation reflects our dedication to creating a sustainable and eco-friendly community. Through the ownership and operation of the Silverstream Landfill, we take a comprehensive approach to managing solid waste.

Key performance indicators
Solid waste

Performance measure	Target 2025–26	Target 2026–27
We are working to minimise the harmful effects of refuse:		
Number of resource consent-related infringement notices received from Greater Wellington Regional Council.	Full compliance (0 notices)	Full compliance (0 notices)
We want to reduce litter and the negative impacts it can have on our natural environment and on our community's health:		
Number of illegal dumping complaints.	Previous year less 10%	Previous year less 10%
Tonnes of kerbside waste to landfill (tonnes per person).	Less than previous year	Less than previous year
Percentage of kerbside recycling that is contaminated and diverted to landfill.	≤10%	≤10%
Tonnes of kerbside recycling collected.	Previous year plus ≥2%	Previous year plus ≥2%
Overall resident satisfaction with Council's rubbish and recycling services.	≥85%	≥85%

Capital projects
Solid waste

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to improve level of service										
Silverstream LF Stg 2 Design & Construction	9,200	13,461	6,350	7,320	6,150	4,570	5,890	5,970	660	800
Silverstream Landfill Asbestos Cell	10	40	3,100	–	2,320	–	–	1,200	–	–
Silverstream Landfill Transfer Station	–	517	–	–	–	–	–	–	–	–
Food and Green Waste	–	1,023	7,585	5,103	–	–	–	–	–	–
Silverstream Landfill EV Charging Station	1,421	–	–	–	–	–	–	–	–	–
Total	**10,631**	**15,041**	**17,035**	**12,424**	**8,470**	**4,570**	**5,890**	**7,170**	**660**	**800**

Prospective statement of comprehensive revenue and expense – Solid waste

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	32,475	33,237	35,380	37,421	38,768	39,941	41,083	42,304	43,249	44,254
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	500	–	2,500	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	30	31	32	33	34	34	35	36	37	38
Total revenue	**33,005**	**33,268**	**37,912**	**37,454**	**38,802**	**39,975**	**41,118**	**42,340**	**43,286**	**44,292**
Expenditure										
Employee costs	400	503	520	533	547	560	574	589	604	619
Operating costs	29,075	29,408	30,480	36,784	37,521	37,994	38,508	38,987	39,735	40,446
Support costs/internal charges	538	522	534	562	575	618	687	680	694	764
Interest expenditure	753	826	1,038	1,186	1,220	1,089	961	836	893	907
Depreciation	2,051	2,395	2,951	3,564	3,926	4,081	4,206	4,360	4,456	4,466
Total expenditure	**32,817**	**33,654**	**35,523**	**42,629**	**43,789**	**44,342**	**44,936**	**45,452**	**46,382**	**47,202**
Surplus/(deficit) Before Tax	**188**	**(386)**	**2,389**	**(5,175)**	**(4,987)**	**(4,367)**	**(3,818)**	**(3,112)**	**(3,096)**	**(2,910)**
Total Capital Expenditure	**10,631**	**15,041**	**17,035**	**12,424**	**8,470**	**4,570**	**5,890**	**7,170**	**660**	**800**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	188	(386)	2,389	(5,175)	(4,987)	(4,367)	(3,818)	(3,112)	(3,096)	(2,910)
Add capital contributions	(500)	-	(2,500)	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(12,984)	(14,561)	(15,552)	(16,023)	(16,869)	(18,123)	(19,260)	(20,542)	(21,110)	(21,836)
Total rates funding requirement	**(13,296)**	**(14,947)**	**(15,663)**	**(21,198)**	**(21,856)**	**(22,490)**	**(23,078)**	**(23,654)**	**(24,206)**	**(24,746)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	-	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(10,631)	(15,041)	(17,035)	(12,424)	(8,470)	(4,570)	(5,890)	(7,170)	(660)	(800)
Capital to replace existing assets	-	-	-	-	-	-	-	-	-	-
Less capital contributions	500	-	2,500	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	2,051	2,395	2,951	3,564	3,926	4,081	4,206	4,360	4,456	4,466
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	12,984	14,561	15,552	16,023	16,869	18,123	19,260	20,542	21,110	21,836
Total loan (funding)/repayment	**4,904**	**1,915**	**3,968**	**7,163**	**12,325**	**17,634**	**17,576**	**17,732**	**24,906**	**25,502**
Total funding requirement	**(8,392)**	**(13,032)**	**(11,695)**	**(14,035)**	**(9,531)**	**(4,856)**	**(5,502)**	**(5,922)**	**700**	**756**

Whakauka me te Manawaroa
Sustainability and resilience

Statements of service performance

What we do

The climate change and sustainability activity is focused on changing the way we do things to improve climate outcomes across Council and for the community. This includes delivering on our Carbon Reduction Plan 2021-2031 and the Lower Hutt Climate Action Pathway.

The climate change activity delivers on Council's climate change objectives by:

- providing advice to Council on climate change-related projects (such as the setting up of a Green Star requirement for the new Te Ngaengae pool)
- managing and supporting projects to implement carbon reductions in line with Council's Carbon Reduction Plan 2021-2031 and the Lower Hutt Climate Action Pathway (such as the EV charging station roll-out)
- delivering the Low Carbon Acceleration Fund to support the city to reduce its emissions faster
- managing and supporting regional projects, in collaboration with neighbouring councils (including the regional climate change impact and risk assessment, Regional Adaptation Plan, and Regional Emissions Reduction Plan
- monitoring Council's carbon emissions (annual carbon footprint)

Why we do it

In order for Council's climate change actions to be meaningful, Council and communities in Te Awa Kairangi ki Tai Lower Hutt must ultimately align with good practice.

The sustainability and resilience activities enable the delivery of emission reductions, in line with Council's organisational zero by 2050 carbon target.

Key performance indicators
Sustainability and resilience

Performance measure	Target 2025–26	Target 2026–27
Council is responding to the impact of climate change and contributing to the goal of a carbon zero city by 2050:		
Emissions from Council-owned facilities (tCO2-e).[1]	30% reduction by 2025	34% reduction by 2026
Emissions from Council-owned fossil fuel vehicles (tCO2-e).[2]	75% reduction by 2025	80% reduction by 2026
Our city is prepared for an emergency and can respond appropriately:		
EOC resourcing levels maintained at least at WREMO competency level targets.	Advanced – 6 Intermediate – 12 Foundation – 12	Controller – 6 Advanced – 18 Intermediate – 16 Foundation – 50

1. Emission targets compared to 2016-2017 baseline.
2. Emission targets compared to 2016-2017 baseline.

Operating projects >$250K per year
Sustainability and resilience

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Waste minimisation projects	1,402	1,433	1,479	1,523	1,566	1,606	1,645	1,683	1,720	1,756
Total	**1,402**	**1,433**	**1,479**	**1,523**	**1,566**	**1,606**	**1,645**	**1,683**	**1,720**	**1,756**

Capital projects
Sustainability and resilience

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to improve level of service										
105 Western Hutt Road ERT Facility	259	–	–	–	–	–	–	–	–	–
Total	**259**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Prospective statement of comprehensive revenue and expense – Sustainability and resilience

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	122	152	191	237	244	250	256	262	268	274
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	2,191	2,205	2,276	2,344	2,410	2,472	2,532	2,590	2,647	2,703
Total revenue	**2,313**	**2,357**	**2,467**	**2,581**	**2,654**	**2,722**	**2,788**	**2,852**	**2,915**	**2,977**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Expenditure										
Employee costs	1,168	939	971	996	1,021	1,046	1,072	1,099	1,127	1,155
Operating costs	2,854	2,764	2,844	2,954	3,021	3,100	3,175	3,248	3,320	3,390
Support costs/internal charges	747	973	980	974	1,018	1,072	1,119	1,148	1,181	1,223
Interest expenditure	128	120	110	99	75	49	24	19	7	44
Depreciation	130	134	134	134	131	131	131	130	64	16
Total expenditure	**5,027**	**4,930**	**5,039**	**5,157**	**5,266**	**5,398**	**5,521**	**5,644**	**5,699**	**5,828**
Surplus/(Deficit) Before Tax	**(2,714)**	**(2,573)**	**(2,572)**	**(2,576)**	**(2,612)**	**(2,676)**	**(2,733)**	**(2,792)**	**(2,784)**	**(2,851)**
Total Capital Expenditure	**259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(2,714)	(2,573)	(2,572)	(2,576)	(2,612)	(2,676)	(2,733)	(2,792)	(2,784)	(2,851)
Add capital contributions	-	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(1)
Total rates funding requirement	**(2,733)**	**(2,592)**	**(2,591)**	**(2,595)**	**(2,631)**	**(2,695)**	**(2,752)**	**(2,811)**	**(2,803)**	**(2,852)**
Loan funding requirement										
Capital to meet additional demand	-	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(259)	-	-	-	-	-	-	-	-	-
Capital to replace existing assets	-	-	-	-	-	-	-	-	-	-
Less capital contributions	-	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	130	134	134	134	131	131	131	130	64	16
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	19	19	19	19	19	19	19	19	19	1
Total loan (funding)/repayment	**(110)**	**153**	**153**	**153**	**150**	**150**	**150**	**149**	**83**	**17**
Total funding requirement	**(2,843)**	**(2,439)**	**(2,438)**	**(2,442)**	**(2,481)**	**(2,545)**	**(2,602)**	**(2,662)**	**(2,720)**	**(2,835)**

Ngā Ratonga Waeture
Regulatory services

Statements of service performance

What we do

Our statutory activities are essential for cultivating a clean, healthy, appealing, safe, and sustainable environment for residents and visitors. These activities encompass building and resource consents, environmental health, trade waste management, animal services, and parking control. We are implementing new systems and processes to improve the customer experience and speed of our consent processing. For example, our new customer portal, "Objective Build", and new processing software, "Go Get", will help streamline consenting processes in the future.

We ensure the safety of the community by inspecting various establishments to guarantee cleanliness and hygienic practices. This reduces the risk of food-borne illnesses and alcohol-related harm.

Additionally, we oversee health-related activities in industries such as tattoo studios and beauty therapy shops to mitigate potential health hazards.

We also address health nuisances and noise issues to maintain a healthy living environment for everyone.

Why we do it

Most of our functions are required through various pieces of legislation. While primarily focused on environmental wellbeing, these activities contribute directly to economic, social, and community safety outcomes. They play a crucial role in establishing and maintaining standards, promoting health and safety, and ensuring the welfare of our community. They are also aligning with our commitment to a vibrant and secure city.

Our activities aim to protect public health and the environment. Through the trade waste function, we manage wastewater and chemical hazards, responding promptly to water pollution incidents. By registering commercial properties that discharge liquid waste and charging users accordingly, we cover the expenses associated with waste treatment and disposal and ensure the safety of our waterways and surroundings.

Our animal services activities focus on enforcing regulations to ensure the safety of residents and the welfare of animals.

Finally, our parking services promote safe and efficient parking, ensuring fair access to public car parking spaces and enhance overall traffic management in the city.

Key performance indicators
Regulatory services

Performance measure	Target 2025–26	Target 2026–27
We need to ensure that new housing is safe and meets standards without delaying the process:		
Percentage of building consents processed within statutory timeframe.	100% within 20 days	100% within 20 days
Code of compliance certificates issued within the statutory timeframe.	100% within 20 days	100% within 20 days
Percentage of non-notified resource consents processed within the statutory timeframe.	100% within 20 days	100% within 20 days
We want a community where everyone feels safe:		
Existing food premises verified within timeframes (one month of due date).	85% by due date	85% by due date
Sale and supply of liquor (high-risk premises) inspected.	95% checked	95% checked
Noise control (excessive noise) complaints (%) investigated within 45 minutes.	≥ 85%	≥ 85%
Number of animal management community education programmes carried out yearly.	≥ 20 visits annually	≥ 20 visits annually

Prospective statement of comprehensive revenue and expense – Regulatory services

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	14,491	15,355	17,060	17,605	18,164	18,682	19,208	19,650	20,194	20,653
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	2,293	151	154	158	165	167	171	177	179	182
Total revenue	**16,784**	**15,506**	**17,214**	**17,763**	**18,329**	**18,849**	**19,379**	**19,827**	**20,373**	**20,835**
Expenditure										
Employee costs	11,727	11,391	12,204	12,510	12,822	13,143	13,471	13,808	14,153	14,507
Operating costs	4,621	4,326	4,830	4,975	5,131	5,246	5,372	5,514	5,616	5,733
Support costs/internal charges	6,350	6,558	6,352	6,150	6,486	6,884	7,191	7,216	7,316	7,506
Interest expenditure	341	330	315	302	243	197	158	154	111	44
Depreciation	292	476	454	420	415	415	424	424	424	431
Total expenditure	**23,331**	**23,081**	**24,155**	**24,357**	**25,097**	**25,885**	**26,616**	**27,116**	**27,620**	**28,221**
Surplus/(deficit) Before Tax	**(6,547)**	**(7,575)**	**(6,941)**	**(6,594)**	**(6,768)**	**(7,036)**	**(7,237)**	**(7,289)**	**(7,247)**	**(7,386)**
Total Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(6,547)	(7,575)	(6,941)	(6,594)	(6,768)	(7,036)	(7,237)	(7,289)	(7,247)	(7,386)
Add capital contributions	-	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(302)	(293)	(350)	(316)	(313)	(326)	(339)	(354)	(361)	(365)
Total rates funding requirement	**(6,849)**	**(7,868)**	**(7,291)**	**(6,910)**	**(7,081)**	**(7,362)**	**(7,576)**	**(7,643)**	**(7,608)**	**(7,751)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	-	-	-	-	-	-	-	-	-	-
Capital to improve level of service	-	-	-	-	-	-	-	-	-	-
Capital to replace existing assets	-	-	-	-	-	-	-	-	-	-
Less capital contributions	-	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	292	476	454	420	415	415	424	424	424	431
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	302	293	350	316	313	326	339	354	361	365
Total loan (funding)/repayment	**594**	**769**	**804**	**736**	**728**	**741**	**763**	**778**	**785**	**796**
Total funding requirement	**(6,255)**	**(7,099)**	**(6,487)**	**(6,174)**	**(6,353)**	**(6,621)**	**(6,813)**	**(6,865)**	**(6,823)**	**(6,955)**

Oranga ōhanga
Economic wellbeing

Ngā waka
Transport

Statements of service performance

What we do

The transport team oversees essential programmes aimed at maintaining, operating, and enhancing our transport system, and a continuous improvement approach for infrastructure development. Our focus prioritises road safety, encourages mode-shift in transport choice, improved travel options, with a specific emphasis on mitigating climate change and delivery of infrastructure projects in a timely manner. Our goal is to have a well-connected and modern transport system that accommodates all modes of transportation and ensures accessibility and connectivity throughout the city.

Why we do it

Our commitment is to future-proof our growing city for future generations. We strive to establish a resilient and interconnected transport system that offers increased accessibility and encourages alternative modes of transport (for example, Tupua Horo Nuku). Our efforts in road and traffic asset management, maintenance contracts, road safety services, and active modes aim to provide well-maintained roads, footpaths, and streetlights. This infrastructure facilitates efficient and secure travel for motor vehicles, bicycles, and pedestrians, aligning with our vision of a vibrant and connected city. We are also investing in projects to improve the resilience of our networks in the face of a changing climate. A good example is the work on Eastern Hutt Road which, when finished, will improve the reliability of the road to Council's Northern suburbs.

Key performance indicators
Transport

Performance measure	Target 2025–26	Target 2026–27
We need to be able to travel along key routes efficiently:		
Road condition index which measures the condition of the road surface.	Hold or improve rating	Hold or improve rating
The average quality of ride on a sealed local road network, measured by smooth travel exposure.	Hold or improve rating	Hold or improve rating
Percentage of sealed local road network that is resurfaced annually.	≥ 2%	≥ 2%
Percentage of footpaths that fall within the service standard for footpath condition.	≥ 80%	≥ 80%
Percentage of customer service requests relating to roads and footpaths that are responded to within the statutory timeframe.	80% within 7 days	80% within 7 days
Kilometres of shared pathways and cycle lanes added annually.	Hold or improve length	Hold or improve length
Kilometres of renewals for footpaths.	Hold or improve length	Hold or improve length

Performance measure	Target 2025–26	Target 2026–27
Infrastructure contracts managed by Council contribute to social outcomes:		
Audit of contracts – number of contracts audited.	12 of 12	12 of 12
Audit of contracts – percentage of audited contract specifications that met contractual obligations.	≥ 90%	≥ 90%

Performance measure	Target 2025–26	Target 2026–27
We are working to strengthen our active transport network:		
Resident satisfaction with the footpath condition.	≥ 80%	≥ 80%
Resident satisfaction with on-road cycleway condition.	≥ 80%	≥ 80%
Resident satisfaction with shared path condition.	≥ 80%	≥ 80%
Resident satisfaction with the availability of car parking to access services and facilities (does not include access to residences).	≥75%	≥75%
Road safety services:		
The number of fatalities and serious injury crashes on the local road network.	Previous year less 1%	Previous year less 1%

Capital projects
Transport

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Cross Valley Connections - Growth	174	61	–	2,158	2,792	1,460	1,472	1,249	–	–
Cycling Micro-mobility Programme Growth	132	238	–	241	595	524	666	422	423	424
Minor Safety Works Growth	–	–	–	1	1	1	1	1	1	1
Traffic Safety Improvements Growth	–	–	–	24	24	25	26	26	27	27
Local Area Traffic Management Growth	–	–	–	2	2	2	3	3	3	3
Pedestrian Crossing New Growth	–	–	–	1	1	1	1	1	1	1
Road Network Improvements - Growth	182	152	127	136	174	168	173	234	239	244
Subdivisions Road Improvements	–	–	–	3,802	3,909	4,010	4,106	4,201	4,293	4,384
Capital projects to improve level of service										
Cross Valley Connections	96	1,539	–	33,808	51,867	26,979	27,087	22,920	–	–
Reconstruction Improvements	87	89	92	95	97	100	102	105	107	109
Broadband Ducting	23	23	24	25	26	26	27	27	28	29
Land Purchase For Roads	11	11	11	12	12	12	13	13	13	14
Substandard Rds Upgrade	997	621	321	331	340	349	358	723	739	755
Cycling Micromobility Programme	868	6,041	–	3,775	9,321	8,211	10,439	6,607	6,627	6,646
Tupua Horo Nuku Eastern Bays	23,860	22,230	–	–	–	–	–	–	–	–
Traffic Safety Improvements	1,022	3,121	2,621	1,159	1,191	1,222	1,251	1,280	1,309	1,336
Local Area Traffic Management	–	–	–	116	119	122	125	128	131	134
Pedestrian Crossings - New	–	–	–	31	32	32	33	34	35	35
Road Network Improvements	780	706	844	819	805	812	810	869	888	907
Bridge Seismic Strengthening Cuba St. Overbridge	2,169	–	–	–	–	–	–	–	–	–
Network Resilience - Eastern Hutt Road	920	14,620	4,600	3,910	4,740	3,500	8,240	–	–	–
Wainuiomata Coast Road Rehabilitation	570	–	–	–	–	–	–	–	–	–
Pay & Display Extension - New	–	430	–	–	–	–	–	–	–	–
Ava Pedestrian Bridge	–	3,000	2,400	–	–	–	–	–	–	–
Speed Limit Reversal	–	252	100	–	–	–	–	–	–	–

Project	Forecast 2025 $000	Annual Plan 2026 $000	Forecast 2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets										
Area Wide Pavement Treatment	4,450	4,541	4,719	8,276	8,507	8,728	8,937	9,143	9,344	9,541
Pavement Surfacing	3,800	3,877	4,030	2,985	3,069	3,149	3,224	3,298	3,371	3,442
Footpath Resurfacing And Replacement	746	1,955	2,021	485	498	511	524	536	547	559
Minor Road And Footpath Construction	81	82	85	88	90	92	95	97	99	101
Road Reconstruction	253	258	266	355	365	374	383	392	401	409
Wainuiomata Hill Rd Safety Seal	618	631	650	818	841	863	884	904	924	943
Traffic Signal Replacement	185	189	195	201	207	212	217	222	227	232
Minor Safety Works	-	-	-	59	61	62	64	65	67	68
Pedestrian Crossing Renewal	-	-	-	37	38	39	40	40	41	42
Streetlight Lantern Replacement Programme	256	262	270	279	285	292	297	261	267	273
Streetlight Standard Replacement	321	327	337	349	357	365	372	327	334	341
Carpark Resurfacing	56	57	59	60	62	64	65	67	68	70
Bridge Renewals - Norton Park Ave / Nelson Cres	-	-	-	1,123	-	-	-	-	-	-
Estuary Bridge Corrosion Protection	-	1,067	-	-	-	-	-	-	-	-
Pay & Display Extension	335	-	197	355	208	-	-	-	-	234
Transport Resilience Projects	153	2,501	1,384	-	-	-	-	-	-	-
Slip Remediation	3,284	-	-	-	-	-	-	-	-	-
Total	**46,428**	**68,883**	**25,352**	**65,914**	**90,635**	**62,309**	**70,034**	**54,195**	**30,554**	**31,300**

Prospective statement of comprehensive revenue and expense – Transport

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	4,489	5,286	5,780	6,191	6,363	6,797	7,025	7,186	7,345	7,499
Operating subsidies	6,594	6,347	6,461	8,854	9,101	9,337	9,562	9,781	9,997	10,207
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	16,624	22,586	7,890	34,557	45,674	31,110	35,084	26,722	14,220	14,453
Capital Grants	6,985	6,908	1,200	–	–	–	–	–	–	–
Development & financial contributions	468	744	970	988	1,020	1,219	1,150	1,085	1,053	1,061
Vested assets	555	567	585	603	620	636	651	666	681	695
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	576	669	690	711	731	750	768	785	802	819
Total revenue	**36,291**	**43,107**	**23,576**	**51,904**	**63,509**	**49,849**	**54,240**	**46,225**	**34,098**	**34,734**
Expenditure										
Employee costs	2,542	2,553	2,642	2,755	2,824	2,895	2,967	3,041	3,117	3,195
Operating costs	18,365	19,639	19,877	21,747	22,390	22,984	23,518	24,067	24,608	25,135
Support costs/internal charges	2,573	2,295	2,288	2,195	2,257	2,395	2,549	2,520	2,501	2,663
Interest expenditure	2,054	2,287	1,866	1,203	1,236	701	49	45	46	44
Depreciation	18,345	20,482	22,123	25,037	28,462	33,404	39,162	41,862	43,628	46,964
Total expenditure	**43,879**	**47,256**	**48,796**	**52,937**	**57,169**	**62,379**	**68,245**	**71,535**	**73,900**	**78,001**
Surplus/(Deficit) Before Tax	**(7,588)**	**(4,149)**	**(25,220)**	**(1,033)**	**6,340**	**(12,530)**	**(14,005)**	**(25,310)**	**(39,802)**	**(43,267)**
Total Capital Expenditure	**46,428**	**68,883**	**25,352**	**65,914**	**90,635**	**62,309**	**70,034**	**54,195**	**30,554**	**31,300**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(7,588)	(4,149)	(25,220)	(1,033)	6,340	(12,530)	(14,005)	(25,310)	(39,802)	(43,267)
Add capital contributions	(24,077)	(30,238)	(10,060)	(35,545)	(46,694)	(32,329)	(36,234)	(27,807)	(15,273)	(15,514)
Rate funded debt/(debt repayment)	4,419	5,029	6,458	7,797	7,663	7,044	7,118	7,267	7,255	7,620
Total rates funding requirement	**(27,246)**	**(29,358)**	**(28,822)**	**(28,781)**	**(32,691)**	**(37,815)**	**(43,121)**	**(45,850)**	**(47,820)**	**(51,161)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	(488)	(451)	(127)	(6,365)	(7,498)	(6,192)	(6,448)	(6,136)	(4,987)	(5,084)
Capital to improve level of service	(31,404)	(52,685)	(11,013)	(44,080)	(68,550)	(41,366)	(48,485)	(32,707)	(9,877)	(9,963)
Capital to replace existing assets	(14,536)	(15,747)	(14,212)	(15,469)	(14,587)	(14,751)	(15,101)	(15,352)	(15,690)	(16,253)
Less capital contributions	24,077	30,238	10,060	35,545	46,694	32,329	36,234	27,807	15,273	15,514
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	18,345	20,482	22,123	25,037	28,462	33,404	39,162	41,862	43,628	46,964
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(4,419)	(5,029)	(6,458)	(7,797)	(7,663)	(7,044)	(7,118)	(7,267)	(7,255)	(7,620)
Total loan (funding)/ repayment	**(8,425)**	**(23,192)**	**373**	**(13,129)**	**(23,142)**	**(3,620)**	**(1,756)**	**8,207**	**21,092**	**23,558**
Total funding requirement	**(35,671)**	**(52,550)**	**(28,449)**	**(41,910)**	**(55,833)**	**(41,435)**	**(44,877)**	**(37,643)**	**(26,728)**	**(27,603)**

Whanake tāone
City development

Statements of service performance

What we do

Providing essential services that cater for the needs of residents, businesses, and visitors is crucial for the economic development of Te Awa Kairangi ki Tai Lower Hutt. The City Development Group oversees various activities, including urban design, business support and city growth, housing, and the District Plan. This multifaceted approach ensures a comprehensive strategy for the city's development and wellbeing.

Why we do it

Our commitment to enhancing the quality of life for residents drives our efforts. Easy access to recreational green spaces, Te Awa Kairangi Hutt River, and Te Whanganui a Tara Harbour contributes to our distinctive appeal. By supporting the business sector and promoting our city as a vibrant business location, we create a positive ripple effect, benefiting local enterprises and residents alike. Initiatives like placemaking, supported events, and collaborations not only add vibrancy to the city but also attract visitors. Collaborating with partners fosters better connectedness within our business community, facilitating skill development and capability enhancement for future growth. Overall, our work aims to create a thriving and interconnected community that contributes to the city's economic prosperity and cultural richness.

Operating projects >$250K per year
City development

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Development stimulus package	2,740	1,380	2,810	180	-	-	-	-	-	-
Total	**2,740**	**1,380**	**2,810**	**180**	**-**	**-**	**-**	**-**	**-**	**-**

Capital projects
City development

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Urban Growth Strategy Improvements	–	1,539	–	–	–	–	–	–	–	–
Capital projects to replace existing assets										
Petone 2040	28	430	230	236	243	249	255	261	267	273
Naenae Town Centre Improvements	1,947	640	–	–	–	–	–	–	–	–
Wainuiomata Queen Street Development	100	–	–	–	–	–	–	–	–	–
Te Wai Takamori o Te Awa Kairangi (Formerly RiverLink)	5,400	11,562	17,532	48,493	51,893	39,060	1,278	–	–	–
Capital projects to improve level of service										
Civic Events Centre Renewal	57	37	805	545	49	492	262	193	701	240
Total	**7,532**	**14,208**	**18,567**	**49,274**	**52,185**	**39,801**	**1,795**	**454**	**968**	**513**

Prospective Statement of Comprehensive Revenue and Expense – City development

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	87	85	88	90	93	95	98	100	102	104
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	152	882	2,668	561	2,193	10,229	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	1,073	1,093	5,640	5,827	6,019	–	–	–	–	–
Other revenue	–	50	52	53	55	56	57	59	60	61
Total revenue	**1,312**	**2,110**	**8,448**	**6,531**	**8,360**	**10,380**	**155**	**159**	**162**	**165**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Expenditure										
Employee costs	1,918	1,969	2,038	2,092	2,144	2,198	2,252	2,309	2,367	2,426
Operating costs	6,136	5,715	5,573	2,303	2,214	2,218	2,276	2,400	2,392	2,450
Support costs/internal charges	2,712	2,956	2,957	2,950	3,047	3,195	3,355	3,374	3,448	3,580
Interest expenditure	2,914	3,131	3,631	5,396	7,220	8,900	9,279	9,246	8,950	8,315
Depreciation	-	-	-	-	-	-	-	-	-	-
Total expenditure	**13,680**	**13,771**	**14,199**	**12,741**	**14,625**	**16,511**	**17,162**	**17,329**	**17,157**	**16,771**
Deficit before tax	**(12,368)**	**(11,661)**	**(5,751)**	**(6,210)**	**(6,265)**	**(6,131)**	**(17,007)**	**(17,170)**	**(16,995)**	**(16,606)**
Total capital expenditure	**7,532**	**14,208**	**18,567**	**49,274**	**52,185**	**39,801**	**1,795**	**454**	**968**	**513**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(12,368)	(11,661)	(5,751)	(6,210)	(6,265)	(6,131)	(17,007)	(17,170)	(16,995)	(16,606)
Add capital contributions	(152)	(882)	(2,668)	(561)	(2,193)	(10,229)	-	-	-	-
Rate funded debt/(debt repayment)	(7)	30	30	32	32	29	27	27	27	28
Total rates funding requirement	**(12,527)**	**(12,513)**	**(8,389)**	**(6,739)**	**(8,426)**	**(16,331)**	**(16,980)**	**(17,143)**	**(16,968)**	**(16,578)**
Loan funding requirement										
Capital to meet additional demand	-	(1,539)	-	-	-	-	-	-	-	-
Capital to improve level of service	(7,475)	(12,632)	(17,762)	(48,729)	(52,136)	(39,309)	(1,533)	(261)	(267)	(273)
Capital to replace existing assets	(57)	(37)	(805)	(545)	(49)	(492)	(262)	(193)	(701)	(240)
Less capital contributions	152	882	2,668	561	2,193	10,229	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	-	-	-	-	-	-	-	-	-	-
Less asset sales	1,073	1,093	5,640	5,827	6,019	-	-	-	-	-
Less rate funded debt repayment	7	(30)	(30)	(32)	(32)	(29)	(27)	(27)	(27)	(28)
Total loan (funding)/ repayment	**(6,300)**	**(12,263)**	**(10,289)**	**(42,918)**	**(44,005)**	**(29,601)**	**(1,822)**	**(481)**	**(995)**	**(541)**
Total funding requirement	**(18,827)**	**(24,776)**	**(18,678)**	**(49,657)**	**(52,431)**	**(45,932)**	**(18,802)**	**(17,624)**	**(17,963)**	**(17,119)**

Oranga Hapori me te Oranga Ahurea
Social & Cultural wellbeing

Hō mātou rangapū hapori me te mahi ngātahi
Community partnering and support

Statements of service performance

What we do

Ensuring the prosperity of our city hinges on the creation of secure, interconnected, healthy, inclusive, and resilient neighbourhoods and communities. Recognising the important role communities play in fostering a sense of belonging and purpose, Council is committed to supporting local groups to improve their overall wellbeing.

Through our hubs, recreation, and digital connection, community and agency initiatives we actively support wellbeing-focused services and programs. Collaborative initiatives aimed at enhancing social and cultural wellbeing play a crucial role in fostering community connectedness and a sense of belonging.

Council's role is to oversee the implementation and ongoing review of the Homelessness Strategy for Te Awa Kairangi ki Tai Lower Hutt. We collaborate closely with partners and service providers to address homelessness effectively, with a particular focus on supporting individuals and families experiencing homelessness.

Why we do it

Our commitment to community wellbeing is seen through collaborative efforts with local communities to facilitate and support local initiatives. We want to help establish a collective community voice on specific issues and foster collaboration with groups and agencies across Te Awa Kairangi ki Tai Lower Hutt.

Council's facilities such as hubs contribute to the wellbeing of our people and vitality of the city by:

- providing recreation opportunities that enhance individual health and wellbeing, including personal development and quality of life
- attracting visitors and therefore providing economic benefits to the district

A primary objective is to ensure that individuals and families facing homelessness have the necessary support and resources to secure stable housing. We prioritise prevention efforts to minimise the occurrence of homelessness and strive to create a community where everyone has access to safe and secure housing.

Key performance indicators
Community partnering and support

Performance measure	Target 2025–26	Target 2026–27
We are working to help people facing homelessness and housing hardship:		
Number of Te Awa Kairangi ki Tai Lower Hutt households assisted into more settled accommodation.	50	50
Number of households provided with legal housing advice and advocacy.	80	80
Number of households assisted by the homelessness prevention programme.	75	75
We provide safe spaces for social, leisure, and educational activities:		
Number of neighbourhood hubs that met visitor number targets.	9 of 9	9 of 9
Resident satisfaction with neighbourhood hubs.	≥ 80%	≥ 80%
Number of community wellbeing activities delivered by, or in partnership with Council.	≥ 5,000	≥ 5,000
Number of overall loans from hubs/libraries.	≥ 790,000	≥ 790,000
Number of digital literacy programmes/activities delivered/ enabled.	100	100
Number of early years literacy programmes/activities delivered/ enabled.	800	800
Number of Neighbourhood Support member households.	Previous year plus 10%	Previous year plus 10%

Capital projects
Community partnering and support

Community partnering and support	Forecast	Annual Plan	Forecast							
Project Description	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets										
Walter Nash Centre Equipment and Fitout	95	-	-	106	-	-	-	-	-	-
Walter NashTaita Centre Furniture	53	-	-	-	-	-	-	-	-	-
Community Hubs - Building Improvements	5	6	6	6	6	6	6	7	7	7
Decarbonisation Energy Conversion	-	-	-	-	-	499	-	-	-	-
Community Panel Projects	576	-	525	-	-	570	-	-	610	-
Community Houses	-	56	-	-	61	-	-	65	-	-
Capital projects to improve level of service										
Belmont Memorial Hall Renewal	-	23	6	68	1	137	-	54	-	15
Eastbourne Hall Renewal	18	66	34	99	2	130	4	220	-	47
Epuni Hall Renewal	34	54	24	31	1	142	-	25	-	28
Wainuiomata Memorial Hall Renewal	1	33	10	47	8	93	8	59	7	11
Maungaraki Hall Renewal	55	35	205	30	-	413	106	2	-	39
Walter Nash Centre Renewal	111	184	221	532	1	1,111	583	265	-	262
Stokes Valley Hub Renewal	1	73	67	230	15	291	2	150	5	48
Wainuiomata Hub Renewal	15	76	58	322	4	257	1	122	1	80
Community Hubs - Furniture & Equipment Replacements	5	5	5	5	370	6	6	6	6	6
CCTV Replacement	-	156	34	35	36	50	38	39	40	136
Community Houses Building Renewal	72	182	93	309	30	313	12	112	13	-
Moera Community Hall Renewal	74	50	8	89	-	53	43	4	-	28
Treadwell Community Hall Renewal	33	54	24	31	25	27	19	12	9	28
Hardwick-Smith Lounge Renewal	137	17	93	19	-	-	-	-	-	-
Hutt Art Society Renewal	5	59	61	92	9	216	37	2	-	31
Total	**1,289**	**1,128**	**1,474**	**2,054**	**568**	**4,314**	**864**	**1,144**	**698**	**766**

Prospective statement of comprehensive revenue and expense – Community partnering and support

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	518	98	102	105	90	92	94	97	99	101
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	5	6	6	6	6	6	6	7	7	7
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	1,031	1,043	–	–	–	–	–	–	–	–
Total revenue	**1,554**	**1,147**	**108**	**111**	**96**	**98**	**100**	**104**	**106**	**108**
Expenditure										
Employee costs	4,284	4,415	3,770	3,865	3,961	4,060	4,161	4,266	4,372	4,482
Operating costs	5,294	4,861	4,829	4,957	4,968	5,110	5,231	5,363	5,495	5,615
Support costs/internal charges	4,302	4,555	4,426	4,220	4,495	4,852	5,129	5,161	5,109	5,395
Interest expenditure	376	353	315	230	19	44	49	45	46	44
Depreciation	1,274	1,380	1,456	1,697	1,823	2,052	2,449	2,523	2,609	2,822
Total expenditure	**15,530**	**15,564**	**14,796**	**14,969**	**15,266**	**16,118**	**17,019**	**17,358**	**17,631**	**18,358**
Deficit before tax	**(13,976)**	**(14,417)**	**(14,688)**	**(14,858)**	**(15,170)**	**(16,020)**	**(16,919)**	**(17,254)**	**(17,525)**	**(18,250)**
Total capital expenditure	**1,289**	**1,128**	**1,474**	**2,054**	**568**	**4,314**	**864**	**1,144**	**698**	**766**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(13,976)	(14,417)	(14,688)	(14,858)	(15,170)	(16,020)	(16,919)	(17,254)	(17,525)	(18,250)
Add capital contributions	–	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	726	684	702	726	741	763	738	755	874	938
Total rates funding requirement	**(13,250)**	**(13,733)**	**(13,986)**	**(14,132)**	**(14,429)**	**(15,257)**	**(16,181)**	**(16,499)**	**(16,651)**	**(17,312)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	–	–	–	–	–	–	–	–	–	–
Capital to improve level of service	(729)	(61)	(530)	(112)	(67)	(1,075)	(6)	(72)	(617)	(7)
Capital to replace existing assets	(560)	(1,067)	(944)	(1,942)	(501)	(3,239)	(858)	(1,072)	(81)	(759)
Less capital contributions	–	–	–	–	–	–	–	–	–	–
Less UHCC capital contribution	–	–	–	–	–	–	–	–	–	–
Less depreciation	1,274	1,380	1,456	1,697	1,823	2,052	2,449	2,523	2,609	2,822
Less asset sales	–	–	–	–	–	–	–	–	–	–
Less rate funded debt repayment	(726)	(684)	(702)	(726)	(741)	(763)	(738)	(755)	(874)	(938)
Total loan (funding)/ repayment	**(741)**	**(432)**	**(720)**	**(1,083)**	**514**	**(3,025)**	**847**	**624**	**1,037**	**1,118**
Total funding requirement	**(13,991)**	**(14,165)**	**(14,706)**	**(15,215)**	**(13,915)**	**(18,282)**	**(15,334)**	**(15,875)**	**(15,614)**	**(16,194)**

Papa rēhia me ngā whenua tāpui
Open spaces, parks and reserves

Statements of service performance

What we do

We are responsible for creating an attractive living environment in Te Awa Kairangi ki Tai Lower Hutt. This is seen through the provision, development, maintenance, and protection of open spaces, parks, reserves, sportsgrounds, street gardens, and street trees.

These areas not only enhance the aesthetic appeal of our city but also serve as important venues for recreation, gatherings, and informal social occasions.

Why we do it

Council understands the impact of sport and recreation on the wellbeing of individuals, both physically and psychologically. We actively contribute to the development and maintenance of an extensive reserve network. These reserves not only foster a healthy natural environment but also serve as a platform for bringing people together for social activities. Through sportsgrounds, civic parks, neighbourhood parks, bush reserves, cemeteries, playgrounds, the foreshore, street trees, and gardens, we strive to create a pleasant environment accessible to the entire community.

For example, in Council's bush reserves, we focus on creating connected native habitats that host a diverse range of native species. This collaborative effort aligns with the broader initiatives of entities such as Greater Wellington Regional Council and the Department of Conservation (DOC), collectively contributing to the preservation and enhancement of our natural heritage.

Key performance indicators
Open spaces, parks and reserves

Performance measure	Target 2025–26	Target 2026–27
We provide leisure and recreational opportunities to our community		
Number of days Council-owned/maintained artificial turf sports fields are closed (due to maintenance issues).	≤ 20 days	≤ 20 days
Number of days Council-owned/maintained grass sports fields are closed (due to maintenance or drainage issues).	≤ 10 days	≤ 10 days
Resident satisfaction with sports fields.	≥ 80%	≥ 80%
Resident satisfaction with parks and reserves.	≥ 80%	≥ 80%
Resident satisfaction with playgrounds.	≥ 80%	≥ 80%

Capital projects
Open spaces, parks and reserves

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand										
Reserve Developments	4,370	3,856	3,914	5,074	4,705	2,720	1,676	445	50	–
Black Creek reserve development	76	150	–	–	–	–	–	–	–	–
Capital projects to improve level of service										
Parks & Gardens Protection Bollards	10	10	11	11	11	13	14	14	15	16
Avalon Park Development	–	–	118	–	1,447	–	144	–	–	–
Car Park Development	–	–	–	250	–	–	144	–	–	–
Wainuiomata Garden Of Remembrance	224	–	–	–	–	–	–	–	–	–
Jubilee Park Drainage	–	41	–	–	–	–	–	–	–	–
Meadowbank Reserve Development Belmont	230	–	–	–	–	–	–	–	–	–
New Tracks & Track Upgrades	–	111	–	125	–	137	–	150	–	250
Percy Reserve SH2 Development	–	–	21	–	132	–	144	–	–	–
Valley Floor Review Implementation	–	–	–	–	658	690	–	750	–	805
Mountain Bike Park	54	57	61	64	67	70	73	76	80	83
Minoh Friendship House Improvements	1	38	14	75	1	41	–	60	–	31
Toilets Upgrade	350	150	–	–	–	–	–	–	–	–
Naenae Park Changing Rooms	–	–	–	–	–	1,380	–	–	–	–
Sportsville Artificial Playing Surface	–	971	–	–	2,631	–	–	3,001	–	–
Memorial Park Synthetic Turf & Changing Rooms	–	–	281	–	–	–	–	–	–	–
New Cemetery Development, Akatarawa Road	1,275	–	–	–	–	3,437	–	–	–	–
Decarbonisation Energy Conversion (Parks)	–	440	115	–	122	280	–	–	–	–
Taita Cemetery Improvements	–	51	580	–	45	527	–	60	613	–
Percy Secenic Reserve Boardwalk	–	–	137	–	–	–	–	–	–	–
Wainuiomata Garden of Remembrance Improvement	–	–	–	–	45	630	–	–	–	50
Parks & Reserve Drainage Improvements	1,080	1,405	1,804	811	1,089	1,363	1,396	320	491	501
Parks & Reserves Security Improvements	–	164	105	109	112	115	–	–	–	–

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets										
Seats & Bins	65	68	73	77	80	85	88	93	97	101
Parks Buildings Capital Renewals	647	1,807	328	677	1,044	140	187	620	1,616	870
Avalon Park Pavilion Renewal	-	-	-	125	-	110	-	74	-	-
Parks Hard Surfaces Renewal	452	1,296	230	1,011	1,071	673	1,193	923	1,324	452
Playgrounds	223	1,161	249	262	276	289	300	315	329	343
Petone Wharf	247	6,490	5,500	-	-	-	-	-	-	-
Track Renewal	224	114	121	128	134	141	147	154	160	167
Parks Signage & Interpretation	33	65	37	71	40	42	43	46	47	49
Korohiwa Bus Barn Renewal	10	29	53	89	-	-	-	-	-	-
Hutt Rec Artificial Turf Renewal	-	-	-	500	-	-	-	-	-	-
Hutt Rec Sand Carpet Renewal	-	-	617	-	-	-	-	-	-	-
Petone Grandstand Renewal	200	2,800	-	-	-	-	-	-	-	-
Naenae Bowls Renewal	1	22	28	305	-	329	-	71	-	30
Ricoh Sports Centre Renewal	-	78	28	258	-	74	55	261	-	46
Parks & Reserves Drainage Renewals	-	-	-	-	-	-	1,181	-	-	-
Total	**9,773**	**21,377**	**14,424**	**10,021**	**13,709**	**13,285**	**6,787**	**7,434**	**4,821**	**3,796**

Prospective statement of comprehensive revenue and expense – Open spaces, parks and reserves

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	1,652	1,886	2,112	2,177	2,079	2,136	2,189	2,242	2,294	2,344
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	6	6	6	7	7	7	7	7	7	7
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	112	115	118	122	125	128	131	135	137	140
Total revenue	**4,770**	**5,007**	**5,236**	**5,306**	**5,211**	**5,271**	**5,327**	**5,384**	**5,438**	**5,491**
Expenditure										
Employee costs	1,093	1,099	1,137	1,085	1,112	1,312	1,344	1,378	1,413	1,448
Operating costs	16,737	14,222	14,790	15,408	15,811	16,378	16,909	17,525	18,543	17,225
Support costs/internal charges	940	926	923	925	955	1,017	1,089	1,085	1,083	1,167
Interest expenditure	1,073	1,564	1,862	1,838	1,805	1,873	1,621	1,444	1,093	561
Depreciation	3,635	3,977	4,368	4,913	5,212	5,601	6,112	6,333	6,567	7,122
Total expenditure	**23,478**	**21,788**	**23,080**	**24,169**	**24,895**	**26,181**	**27,075**	**27,765**	**28,699**	**27,523**
Deficit before tax	**(18,708)**	**(16,781)**	**(17,844)**	**(18,863)**	**(19,684)**	**(20,910)**	**(21,748)**	**(22,381)**	**(23,261)**	**(22,032)**
Total capital expenditure	**9,773**	**21,377**	**14,424**	**10,021**	**13,709**	**13,285**	**6,787**	**7,434**	**4,821**	**3,796**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(18,708)	(16,781)	(17,844)	(18,863)	(19,684)	(20,910)	(21,748)	(22,381)	(23,261)	(22,032)
Add capital contributions	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Rate funded debt/(debt repayment)	183	131	1,117	2,104	2,079	2,057	2,005	1,391	(435)	(507)
Total rates funding requirement	**(21,525)**	**(19,650)**	**(19,727)**	**(19,759)**	**(20,605)**	**(21,853)**	**(22,743)**	**(23,990)**	**(26,696)**	**(25,539)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	(4,446)	(4,006)	(3,914)	(5,074)	(4,705)	(2,720)	(1,676)	(445)	(50)	-
Capital to improve level of service	(3,224)	(3,439)	(3,246)	(1,445)	(6,358)	(8,683)	(1,916)	(4,432)	(1,198)	(1,737)
Capital to replace existing assets	(2,103)	(13,932)	(7,264)	(3,502)	(2,646)	(1,882)	(3,195)	(2,557)	(3,573)	(2,059)
Less capital contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	3,635	3,977	4,368	4,913	5,212	5,601	6,112	6,333	6,567	7,122
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(183)	(131)	(1,117)	(2,104)	(2,079)	(2,057)	(2,005)	(1,391)	435	507
Total loan (funding)/repayment	**(3,321)**	**(14,531)**	**(8,173)**	**(4,212)**	**(7,576)**	**(6,741)**	**320**	**508**	**5,181**	**6,833**
Total funding requirement	**(24,846)**	**(34,181)**	**(27,900)**	**(23,971)**	**(28,181)**	**(28,594)**	**(22,423)**	**(23,482)**	**(21,515)**	**(18,706)**

Ngā herengatanga, auahatanga, akoranga me ngā mahi a te rēhia
Connectivity, creativity, learning, and recreation

What we do

Council plays an important role in providing spaces and facilities that serve as hubs for connection, creativity, learning, and enjoyment. Our extensive network of swimming pools, fitness centres, art spaces, and museums form the beating heart of the communities they serve.

Community wellbeing is enhanced through swimming pools, fitness suites, Swim City Swim School, and related programmes.

These facilities provide spaces where residents and visitors can recreate, relax, connect, improve fitness and health, build water confidence and the ability to swim, and have fun.

Why we do it

Overall, facilities contribute to enhancing cultural life, diversity, and wellbeing. They foster civic pride and promote strong community values. This focus on community strength and resilience ensures a sustainable and prosperous future for our city.

Council's focus on providing high-quality library services, and museums stems from the belief that everyone should access information, knowledge, arts, and culture. By offering these resources, we aim to support and enrich individuals and the broader community.

Recognising the positive impact of recreation, sport, and fitness on people's lives, we ensure the provision of high-quality services at a cost that helps make them accessible for the entire community.

Aquatic and fitness facilities contribute to the wellbeing of our people and vitality of the city by:

- increasing social cohesion and people's sense of belonging and healthy communities that can result from the social interaction that occurs at aquatic facilities
- providing learn to swim programmes (particularly for children) which is considered a vital public service to promote safety and prevent accidental drowning

Key performance indicators
Connectivity, creativity, learning, and recreation

Performance measure	Target 2025–26	Target 2026–27
We provide our community with access to a leisure and recreational opportunities:		
Number of pools that met visitor number targets.	6 of 6	6 of 6
Number of fitness suite members.	Greater than or equal to previous year	Greater than or equal to previous year
Resident satisfaction with pools.	≥ 80%	≥ 80%
We enable access to arts and culture:		
Number of museums that met visitor number targets.	2 of 2	2 of 2
Number of arts and culture programmes delivered at museums.	>200	>200
Resident satisfaction with museums.	≥ 80%	≥ 80%

Capital projects
Connectivity, creativity, learning, and recreation

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to improve level of service										
Dowse Collection Storage Upgrade	-	-	-	-	112	-	-	-	144	-
Dowse New Artworks	54	56	63	65	73	75	83	85	93	95
Dowse Heat Pump	10	900	-	-	-	-	-	-	-	-
Little Theatre Improvements	-	-	103	-	-	-	-	196	-	-
Little Theatre Sound and Lighting Improvements	-	67	-	-	-	37	-	-	200	-
McKenzie Pool Renewals	30	162	99	169	13	258	48	77	40	89
Pools Other Improvement Projects	136	138	-	147	-	-	159	163	207	-
Te Ngaengae Pool & Fitness Rebuild	8,847	6	-	-	-	-	-	-	-	-
RFID Robotic Returns Sorter	-	365	-	-	-	-	235	-	-	-
Libraries Buildings Improvements	50	51	53	54	56	115	59	60	61	63
Civic Events Centre Improvements	50	99	50	50	252	254	102	897	200	204
Eastbourne Library/Community Hub Building Improvements	28	98	99	27	7	85	1	19	1	33
Naenae Fitness Suite Equipment Purchase	103	-	-	-	-	187	-	-	-	-
Petone Settlers Museum New Lighting and Furnishings	-	-	-	-	-	-	-	-	134	-
Wainuiomata Pool Renewals	19	298	362	67	482	120	152	36,095	25	147
Self Scanning Machines Purchase	-	-	-	-	-	286	-	-	-	-
Stokes Valley Pool Heat Pump	-	-	-	619	-	-	-	-	-	-
Decarbonisation Energy Conversion (Huia Pool)	-	3,884	-	-	-	-	-	-	-	-
Decarbonisation Energy Conversion (Libraries)	-	490	-	-	-	-	-	-	-	-
War Memorial Library Renewal	1	-	3	163	3	8	4	-	1,172	6

Project	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets										
Dowse Carpets and Soft Furnishings Gallery and Office	20	46	–	35	34	115	–	78	–	–
Dowse Office Furniture and Equipment	–	28	27	55	–	75	47	83	–	–
Dowse Museum Renewal	132	356	314	162	8	330	437	65	12	176
Dowse Gallery Lighting	44	–	69	–	85	–	115	–	107	–
Petone Settlers Museum Building & Plant Renewal	4	9	56	54	7	252	10	27	–	20
Other Pool Projects	6,127	–	–	260	112	393	151	200	111	254
Huia Pool Fitness Suite Equipment Replacement	–	–	–	302	–	–	–	–	341	–
Furniture and Equipment Replacement Programme Libraries	137	362	46	126	49	69	52	140	54	76
Replace Library Shelving	163	123	23	163	56	25	26	26	27	28
Libraries Stock Replacement	681	695	702	644	662	626	641	655	670	684
Huia Pool Boiler Replacement, Hydro/ LTS Pool	–	998	–	–	–	–	–	–	–	–
Petone Settlers Museum Exhibition Furniture and Fittings	–	–	–	–	61	–	–	78	–	14
Little Theatre Renewal	28	123	106	121	2	172	85	60	–	77
Petone Library Renewal	120	4,900	–	–	–	–	–	–	–	–
Moera Library Renewal	1,354	–	34	9	4	6	4	–	1	9
Eastbourne Pool Renewals	10	20	50	76	5	566	–	52	–	18
Stokes Valley Pool Renewals	43	101	1,620	391	125	379	376	126	33	208
Naenae Pool Renewals	–	–	–	–	–	–	–	–	822	–
Naenae Library Renewal	3	18	29	109	1	65	59	27	–	25
Wainuiomata Library Renewal	24	42	22	226	–	83	1	88	1	28
Total	**18,212**	**14,434**	**3,932**	**4,095**	**2,208**	**4,581**	**2,845**	**39,296**	**4,457**	**2,253**

Prospective statement of comprehensive revenue and expense – Connectivity, creativity, learning, and recreation

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	5,729	6,860	7,086	7,305	7,516	7,719	7,912	8,103	8,291	8,482
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital Grants	12,150	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	738	1,223	890	917	942	967	990	1,013	1,035	1,057
Total revenue	**18,617**	**8,083**	**7,976**	**8,222**	**8,458**	**8,686**	**8,902**	**9,116**	**9,326**	**9,539**
Expenditure										
Employee costs	11,724	13,325	13,793	14,058	14,409	14,770	15,138	15,517	15,905	16,303
Operating costs	7,962	8,543	8,689	8,899	9,183	9,461	9,712	9,940	10,190	10,440
Support costs/internal charges	6,749	7,030	6,952	6,776	7,125	7,546	7,907	7,950	8,118	8,394
Interest expenditure	4,322	4,225	3,975	3,887	3,279	2,946	2,532	3,876	3,298	2,370
Depreciation	6,064	7,986	8,488	9,077	9,000	9,147	9,787	10,288	10,869	11,540
Total expenditure	**36,821**	**41,109**	**41,897**	**42,697**	**42,996**	**43,870**	**45,076**	**47,571**	**48,380**	**49,047**
Deficit before tax	**(18,204)**	**(33,026)**	**(33,921)**	**(34,475)**	**(34,538)**	**(35,184)**	**(36,174)**	**(38,455)**	**(39,054)**	**(39,508)**
Total capital expenditure	**18,212**	**14,434**	**3,932**	**4,095**	**2,208**	**4,581**	**2,845**	**39,296**	**4,457**	**2,253**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(18,204)	(33,026)	(33,921)	(34,475)	(34,538)	(35,184)	(36,174)	(38,455)	(39,054)	(39,508)
Add capital contributions	(12,150)	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	401	370	140	101	157	170	132	180	87	95
Total rates funding requirement	**(29,953)**	**(32,656)**	**(33,781)**	**(34,374)**	**(34,381)**	**(35,014)**	**(36,042)**	**(38,275)**	**(38,967)**	**(39,413)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	-	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(9,327)	(6,615)	(833)	(1,362)	(997)	(1,425)	(842)	(37,591)	(2,278)	(638)
Capital to replace existing assets	(8,885)	(7,819)	(3,099)	(2,733)	(1,211)	(3,156)	(2,003)	(1,705)	(2,179)	(1,615)
Less capital contributions	12,150	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	6,064	7,986	8,488	9,077	9,000	9,147	9,787	10,288	10,869	11,540
Less asset sales	-	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(401)	(370)	(140)	(101)	(157)	(170)	(132)	(180)	(87)	(95)
Total loan (funding)/ repayment	**(399)**	**(6,818)**	**4,416**	**4,881**	**6,635**	**4,396**	**6,810**	**(29,188)**	**6,325**	**9,192**
Total funding requirement	**(30,352)**	**(39,474)**	**(29,365)**	**(29,493)**	**(27,746)**	**(30,618)**	**(29,232)**	**(67,463)**	**(32,642)**	**(30,221)**

Kāwanatanga, ko te rautaki me ngā kīwei o te kete
Governance, strategy, and partnerships

Statements of service performance

What we do

Council plays a crucial role in local democracy, defined by the Local Government Act (2002), and has two primary objectives:

- firstly, we are committed to enabling democratic local decision-making
- secondly, we are dedicated to promoting the wellbeing of communities through a sustainable development approach

Our aim is to empower diverse communities to participate actively in local decisions. This is how we ensure democratic processes are upheld and remain accountable to our community.

We provide elected members with the essential support and professional advice they need to make sound decisions for the city. Our dedication to democratic principles isn't just a legal requirement, but a representation of our aspirations for a city that's inclusive and promotes active public involvement.

Why we do it

Council's governance activities are driven by a commitment to enhancing the wellbeing of our communities both in the present and for future generations. The Local Government Act (2002) requires us to recognise and respect the principles of the Treaty of Waitangi, emphasising the Crown's responsibility to incorporate these principles. As a result, our partnership with Mana Whenua is essential in meeting our obligations and fostering a city where everyone thrives.

To achieve these goals, we engage in comprehensive governance-related services, strategic planning, policy development, and continuous monitoring and reporting. Our work aims not only to fulfil legal obligations but to create an inclusive, resilient environment that supports the diverse needs of our community members.

Key performance indicators
Governance, strategy, and partnerships

Performance measures	Target 2025–26	Target 2026–27
Our community is provided with the information they require to participate in the democratic process:		
Percentage of Council agendas made available to the public within statutory timeframes (four clear working days under Council's standing orders).	100%	100%
Resident satisfaction with access to the decision-making process.	≥ 80%	≥ 80%
Residents feel they have enough information to participate in democratic process.	≥ 80%	≥ 80%

Prospective statement of comprehensive revenue and expense – Governance, strategy, and partnerships

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	–	–	–	–	–	–	–	–	–	–
User charges	–	–	–	–	–	–	–	–	–	–
Operating subsidies	–	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–	–
Capital grants	–	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–	–
Other revenue	–	199	–	–	218	–	–	234	–	–
Total revenue	**–**	**199**	**–**	**–**	**218**	**–**	**–**	**234**	**–**	**–**
Expenditure										
Employee costs	1,388	1,428	1,457	1,493	1,552	1,569	1,608	1,672	1,690	1,732
Operating costs	2,188	2,849	2,215	2,295	3,113	2,406	2,479	3,346	2,576	2,646
Support costs/internal charges	4,419	4,503	4,834	4,818	5,010	5,204	5,352	5,460	5,565	5,678
Interest expenditure	–	–	–	–	–	–	–	–	–	–
Depreciation	7	7	4	–	–	–	–	–	–	–
Total expenditure	**8,002**	**8,787**	**8,510**	**8,606**	**9,675**	**9,179**	**9,439**	**10,478**	**9,831**	**10,056**
Deficit before tax	**(8,002)**	**(8,588)**	**(8,510)**	**(8,606)**	**(9,457)**	**(9,179)**	**(9,439)**	**(10,244)**	**(9,831)**	**(10,056)**
Total capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	(8,002)	(8,588)	(8,510)	(8,606)	(9,457)	(9,179)	(9,439)	(10,244)	(9,831)	(10,056)
Add capital contributions	–	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	(1)	(4)	(4)	–	–	–	–	–	–	–
Total rates funding requirement	**(8,003)**	**(8,592)**	**(8,514)**	**(8,606)**	**(9,457)**	**(9,179)**	**(9,439)**	**(10,244)**	**(9,831)**	**(10,056)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	–	–	–	–	–	–	–	–	–	–
Capital to improve level of service	–	–	–	–	–	–	–	–	–	–
Capital to replace existing assets	–	–	–	–	–	–	–	–	–	–
Less capital contributions	–	–	–	–	–	–	–	–	–	–
Less UHCC capital contribution	–	–	–	–	–	–	–	–	–	–
Less depreciation	7	7	4	–	–	–	–	–	–	–
Less asset sales	–	–	–	–	–	–	–	–	–	–
Less rate funded debt repayment	1	4	4	–	–	–	–	–	–	–
Total loan (funding)/repayment	**8**	**11**	**8**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total funding requirement	**(7,995)**	**(8,581)**	**(8,506)**	**(8,606)**	**(9,457)**	**(9,179)**	**(9,439)**	**(10,244)**	**(9,831)**	**(10,056)**

Ratonga Rangatōpū
Corporate services

Operating projects >$250K per year
Corporate services

Project	Forecast 2025 $000	Annual Plan 2026 $000	Forecast 2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Go Digital Program	3,119	3,548	2,087	–	–	–	–	–	–	–
Total	**3,119**	**3,548**	**2,087**	–	–	–	–	–	–	–

Capital projects
Corporate services

Project	Forecast 2025 $000	Annual Plan 2026 $000	Forecast 2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to improve level of service										
Other (IT) Projects	57	63	54	863	834	905	804	961	532	989
Facilities Seismic Strengthening	–	1,772	–	–	–	–	–	–	–	–
Vehicle Purchase	828	1,629	747	816	846	1,826	831	901	929	1,996
IT CCTV	200	204	211	217	223	229	235	240	245	250
The Pavilion Improvements	126	145	–	–	109	–	–	–	–	–
Capital projects to replace existing assets										
Pavilion Renewal	33	45	27	214	1	215	5	1,208	–	38
Civic Administration Building Renewal	7	73	125	276	54	278	164	167	320	162
System Renewal	120	61	–	–	–	137	70	–	–	150
Hardware – IT Infrastructure	532	562	527	823	898	859	946	900	1,371	939
Contingent Facilities Management Fund	572	734	758	781	802	823	843	862	881	900
Defibrillators	11	12	24	12	13	26	13	14	28	42
Petone Clock Tower Renewal	–	3	2	–	1	13	–	–	–	1
Total	**2,487**	**5,302**	**2,476**	**4,002**	**3,781**	**5,312**	**3,911**	**5,254**	**4,307**	**5,467**

Prospective statement of comprehensive revenue and expense – Corporate services

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates	183,622	208,411	237,172	269,902	306,608	347,081	377,277	410,100	445,778	484,561
User charges	1,685	1,796	1,873	1,947	2,018	2,086	2,151	2,214	2,276	2,337
Operating subsidies	-	-	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-	-
Interest earned	4,200	3,028	3,344	3,107	3,159	3,195	3,260	3,332	3,345	3,363
Dividends from CCOs	104	106	110	113	116	119	122	125	128	130
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-	-
Other revenue	418	355	366	377	388	398	407	417	459	469
Total revenue	**190,029**	**213,696**	**242,865**	**275,446**	**312,289**	**352,879**	**383,217**	**416,188**	**451,986**	**490,860**
Expenditure										
Employee costs	17,443	18,603	18,439	18,889	19,360	19,844	20,339	20,848	21,370	21,904
Operating costs	9,147	8,377	7,394	5,059	4,289	3,499	3,324	2,235	1,524	1,035
Support costs/internal charges	(31,477)	(32,371)	(32,299)	(31,709)	(33,106)	(34,994)	(36,743)	(36,918)	(37,391)	(38,889)
Interest expenditure	4,303	3,216	3,509	3,286	3,336	3,469	3,519	3,651	3,686	3,740
Depreciation	1,096	1,222	1,548	1,938	2,625	3,592	4,209	3,996	3,679	4,008
Total expenditure	**512**	**(953)**	**(1,409)**	**(2,537)**	**(3,496)**	**(4,590)**	**(5,352)**	**(6,188)**	**(7,132)**	**(8,202)**
Deficit before tax	**189,517**	**214,649**	**244,274**	**277,983**	**315,785**	**357,469**	**388,569**	**422,376**	**459,118**	**499,062**
Total capital expenditure	**2,487**	**5,302**	**2,476**	**4,002**	**3,781**	**5,312**	**3,911**	**5,254**	**4,307**	**5,467**
Prospective funding requirement										
Rates funding requirement										
Surplus/(deficit)	189,517	214,649	244,274	277,983	315,785	357,469	388,569	422,376	459,118	499,062
Add capital contributions	-	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	19,396	13,763	(3,585)	(16,168)	(25,895)	(26,564)	(20,082)	(760)	(16,137)	(34,605)
Total rates funding requirement	**208,913**	**228,412**	**240,689**	**261,815**	**289,890**	**330,905**	**368,487**	**421,616**	**442,981**	**464,457**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement										
Capital to meet additional demand	-	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(1,211)	(3,812)	(1,012)	(1,896)	(2,012)	(2,960)	(1,870)	(2,103)	(1,707)	(3,236)
Capital to replace existing assets	(1,276)	(1,490)	(1,464)	(2,106)	(1,769)	(2,352)	(2,041)	(3,151)	(2,600)	(2,231)
Less capital contributions	-	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-	-
Less depreciation	1,096	1,222	1,548	1,938	2,625	3,592	4,209	3,996	3,679	4,008
Less asset sales	451	210	871	462	503	521	1,122	510	553	569
Less rate funded debt repayment	(19,396)	(13,763)	3,585	16,168	25,895	26,564	20,082	760	16,137	34,605
Total loan (funding)/ repayment	**(20,336)**	**(17,633)**	**3,528**	**14,566**	**25,242**	**25,365**	**21,502**	**12**	**16,062**	**33,715**
Total funding requirement	**188,577**	**210,779**	**244,217**	**276,381**	**315,132**	**356,270**	**389,989**	**421,628**	**459,043**	**498,172**

Ngā whakapae hirahira kua matapaetia
Significant forecasting assumptions

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Environmental impacts				
The Annual Plan is prepared on the basis that Council services are operating in an environment not impacted directly by any pandemic events like COVID-19.	Disruption caused by COVID-19 or a similar pandemic will result in changes or closure of Council operations, resulting in reduced revenue or delays in projects. Wider economic disruption will impact the affordability of rates and levels of non-payment.	Low	Pandemic events are by nature unanticipated; however any uncertainty will be higher in the short term and decrease over time.	Disruption to Council operations may result in reduced revenue from fees to fund Council activities.
Inflation				
Annual inflationary increases are based on the annual Local Government Cost Indices (LGCI), as published in the final October 2024 BERL Report. LGCI for each year is detailed below.	Actual LGCI for the year significantly differs from that included in the budgets.	Moderate	The LGCI estimates used are the forecasts issued by BERL in 2024.	Unanticipated inflationary pressure could arise outside of the forecast LGCI range which is not included in the 10 Year Plan 2024–2034, resulting in higher costs to deliver services or projects.

Year	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
LGCI%	2.20%	3.20%	3.00%	2.80%	2.60%	2.40%	2.30%	2.20%	2.10%

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Employee cost assumptions				
The salary increase assumption is 3.5% for the first two years of the Annual Plan with 2.5% for the remaining years. This is to enable Council to retain staff and meet market conditions as well as our obligations as a Living Wage accredited employer. This is offset with a vacancy savings assumption of 5.5%.	The actual employee costs are significantly different from the projected costs or vacancy savings are not realised.	Moderate	Uncertainty exists as the ability to attract and retain staff is dictated by the labour market conditions.	Higher employee costs or lower vacancy savings will result in unbudgeted financial pressures.
Growth				
Council projections for income from rates revenue include an allowance for growth and inflation. Average growth of 0.9% per annum in the rating base is assumed. This is considered to be a reasonable estimate given population growth forecasts and increases in the number of households in Lower Hutt and Sense Partners data from March 2023. When the next dataset becomes available this assumption will be reviewed.	The actual rates for growth are significantly different from the projected rates of growth.	Moderate	Uncertainty exists as the projected increases in population and the associated number of houses may not be realised.	Rates of growth that vary significantly from the assumed level will result in unbudgeted financial pressures.
Population growth				
The population of the city at the 2018 Census was 104,532. Our current population at the 50th percentile is estimated at 113,034 (8% increase) and is projected to reach 125,000 around 2033 and 149,760 in 2053. This is based on Sense Partners data from March 2023. When the next dataset becomes available this assumption will be reviewed.	Population growth rates exceed or are less than forecast.	Moderate	Uncertainty exists as the projected increases in population and the associated number of houses may not be realised.	Rates of growth that vary significantly from the assumed level will result in unbudgeted financial pressures.
Interest rates				
The long-term cost of borrowing is assumed to be an average of 5% through the period of the Annual Plan. Due to the volatility in market conditions this requires regular reviews and updates.	Interest rates and swap rates are significantly different from those budgeted.	Moderate	Council has interest rate swaps in place to minimise the fluctuation of interest rate movements. As debt projections are forecast to increase significantly over the remaining period oof the plan there will be further interest rate swaps to be put in place; there is uncertainty about the future market conditions that will exist.	Higher interest rates provide the ability to earn higher income from cash holdings. Higher interest rates may lead to higher interest cost on debt. Based on Council's planned borrowing profile, a 0.1% movement in interest rates will increase/decrease annual interest expense by between $0.6M to just over $1.2M per annum across the 9-year period of this plan. The impact of this annual change would translate to an indicative rates impact of around 0.4% - 0.8%.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Natural disasters and insurance costs				
Council has comprehensive insurance policies, which are designed to provide substantial, but not total, cover from the financial impact of natural disasters. The level of insurance cover is calculated by extensive loss modelling, which estimates the maximum probable loss. Council collectively purchases insurance with the Wellington Councils Insurance Group (includes Kāpiti Coast District, Porirua City, Upper Hutt City, and Greater Wellington Regional Councils).	The damage exceeds the cover obtained by Council and its ability to fund the repair/reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.	Moderate	The timing or scale of a natural disaster event cannot be predicted. Should an event occur, there is uncertainty over whether the city is able to recover sufficiently or quickly enough in order to prevent long-term adverse effects on the population or local economy.	The damage exceeds the cover obtained by Council and its ability to fund the repair/reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.
Asset revaluation				
It is Council's policy to assess the carrying value of its revalued assets annually to ensure they do not differ materially from the assets' fair value. Revaluations are carried out every three years. For further information see Council's accounting policies. Council engaged two valuers to independently value various significant classes of Council assets in accordance with its accounting policies to support the preparation of the Annual Report 30 June 2024. The valuers finalised the work in October 2024. Value of three waters assets in particular and depreciation costs have increased significantly as a result. These changes are incorporated into the Annual Plan 2025-2026. The prospective Financial Statements currently include estimated revaluations based on indicative information received from our valuers as at October 2024. This assumption is unchanged from the 10 Year Plan 2024-2034.	Asset revaluations differ from those budgeted; depreciation charges resulting may differ.	Low	Market buoyancy and property pricing influences the value of the property assets. Contract and construction prices influence the value of infrastructure assets.	A higher level of asset valuation means more depreciation to use to fund asset renewals and some improvements, however this is limited by the actual level of depreciation funded through rates. Lower levels of valuation and depreciation reduce Council's ability to fund capital from depreciation and place more reliance on funding improvements from other funding mechanisms, such as debt or rates. Depreciation rates are contained in accounting policies.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Asset sales				
A small amount of asset sales is planned for surplus land following completion of Council projects.	Property prices are higher or lower than the planned sales amount.	Moderate	Market buoyancy and property pricing influences the value of the property assets.	A higher sales price would result in a gain on the sale made by the Council. Lower prices would result in greater costs having to be absorbed by rates.
Asset lives				
The estimated useful lives of significant assets will be as shown in the Statement of Accounting Policies. The assets will continue to be revalued every three years. It is assumed that assets will be replaced at the end of their useful life. Ranges in average ages relate to the variability of component parts of assets and changing material and design of assets over time.	Assets wear out earlier or later than estimated.	Moderate-Low	The level of certainty of useful lives of assets ranges across different asset types. Underground assets that are not easily accessible have lower levels of confidence on their current condition and therefore expected remaining useful lives whereas aboveground assets have more certainty on their condition assessment and the useful life.	Depreciation and interest costs would increase if capital expenditure was required earlier than anticipated.
Asset condition				
The condition of the network is expected to improve over the period of the 10 Year Plan. Assumptions have been made regarding the average useful lives (per assumption around asset lives above) and remaining lives of the asset groups, based on the current local knowledge and experience, asset condition information and historical trends.	Detailed condition assessments for underground three waters assets may reveal that they have aged faster than our theoretical modelling anticipates.	Moderate	By their nature underground assets are not visible and therefore condition information of these assets is not easily obtainable. In the Annual Plan additional funding continues to be assigned for investigative works to ensure we have a sufficient understanding of our underground assets.	Assets that have aged faster than planned may result in the requirement for renewal work to be brought forward to avoid the impact of asset failures.
Sources of funds				
See Council's Revenue and Financing Policy, included in the 10 Year Plan 2024–2034.				
Waka Kotahi NZ Transport Agency (NZTA)				
The Waka Kotahi New Zealand Transport Agency subsidy is 51% for both operating and capital works. For projects not fully subsidised by NZTA, a lower subsidy applies. Based on the actual funding approved for the next three years the subsidy rates have not changed but funding of $22M has been reduced. As a result of this, programmes have been revised, delayed, and stopped over the next three years to minimise negative financial impacts.	Current funding patterns and subsidy percentages may change during the life of the Annual Plan.	Low	The impact of funding priorities on projects may change criteria based on new legislation or government priority settings.	Any reduction in subsidy rate would lead to a reduction in the work programme, reprioritisation of projects, or Council having to fund a higher share of the costs.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Fees and charges				
Fees and charges are expected to be increased at a minimum to cover the costs of operating the activity (in line with the Revenue and Financing Policy) and factor in rising costs.	Fees and charges do not increase in line with the Revenue and Financing policy recovery rates.	Low	Funding choices for individual activities lead to lower than required increases in fees and charges.	Cost increases at a higher rate than the increases set for fees and charges would result in the need for funding from other sources such as rates to cover shortfalls.
Central government funding				
Budgets have been prepared including funding from the COVID-19 Response and Recovery Fund for Tupua Horo Nuku (Eastern Bays Shared Path) of $12.7M ($30M in total over the life of the project). Budgets also include funding from the Infrastructure Acceleration Fund of $99M towards growth wastewater and stormwater projects on the valley floor.	Funding requirements are not met and therefore funding from central government does not eventuate.	Low	Receipt of this funding is dependent on continued government support for the scheme, as well as Council meeting specific milestones as the projects are completed.	Any change in the level of grants received would require the funding gap to be made up from borrowing or for projects to reduce in scope.
Level of debt				
The Financial Strategy sets limits on net debt* at 250% of total revenue* for the period of the 10 Year Plan. Net interest must be less than 15% of total revenue* and less than 25% of rates revenue. *as per the Financial Strategy	Higher debt levels lead to higher servicing costs.	Moderate	Council's ability to service debt from existing funding sources reduces.	Change in the capital programme, the service levels offered by Council, or rates revenue requirements may lead to a change in debt levels.
Climate change				
The changing climate will affect the city and Council infrastructure due to a wide variety of climate impacts.	Climate change impacts such as sea-level rise and increased rainfall intensity will impact on the city, including Council infrastructure. This has flow-on effects, such as capital and operational cost increases to maintain functional infrastructure. Social, economic, cultural and environmental impacts will also be felt by residents, businesses and visitors.	Moderate	In the short to medium term (10–30 years), impacts are relatively certain (eg, the sea level is rising slowly), but resulting impacts are still fairly limited. Impacts are less certain in the longer term, but likely to be more severe. The timing of when climate change impacts will significantly impact the city and Council's infrastructure is relatively uncertain. In addition, if global emissions are not reduced quickly, the scale of impacts is likely to increase beyond those that are already reasonably certain.	Initiatives to optimise environmental outcomes for Lower Hutt inhabitants may be too expensive to progress in a financially constrained environment; but lack of investment now is very likely to lead to worse outcomes in the future (eg reducing emissions quickly comes at a cost but can avoid those climate impacts that are not yet locked in). Uncertainty of the timing and ultimate scale of impacts will affect the timing and scale of forecast capital and operational expenditure, asset impairment, and reduced useful life of infrastructure assets in areas vulnerable to the harm of climate change-related events.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Water Services transition				
The Water Services transition programme with Council moving to a new entity with a regional Water Services Delivery Plan (WSDP) is in planning with a range of uncertainties that are being worked through. It is currently proposed to be effective 1 July 2026. It is important that investment in the council's water services is continued in the interim and has been included in the Annual Plan. Once the regional model is further progressed this assumption will be revised and updated to reflect any approved changes.	The delivery model may not be feasible resulting in the transition not being progressed or may not result in as large finance benefits for Council as envisaged.	Low	There is some degree of uncertainty around the nature of this change.	Any resulting change may impact revenue, expenditure assets and liabilities that Council presents, however the activity will continue, led by any new entity created.
Capital programme achievability				
Our plan largely assumes that the programme can be achieved over the life of the plan with an adjustment to budgets to reflect 75% funding and delivery assumption per year. Three Waters programme is assumed to be 100% delivered for the first two years of the plan and reverts to 75% delivery per year thereafter. Council is projecting a significant capital programme to achieve the outcomes proposed in its 10 year Plan 2024-34.	The planned capital programme is not able to be fully achieved over the life of the Annual Plan. The increase in demand on contractors to achieve the programme may result in cost increases.	High	While investments have been made in funding resources to support delivery and taking actions alongside our partners to manage the increased expenditure effectively, there are risks due to the increase in scale of the capital programme that there is not sufficient contractor availability or internal Council resource to support the delivery of the programme within the timeframes and projected costs included in the Annual Plan.	Delays in projects can result in additional costs, including costs of retaining project staff for longer periods and inflationary impacts. The additional demand for contractors from the Council and in the region may impact market conditions and increase the cost of obtaining contractor services.

Ngā ringaringa me ngā waewae o Te Kaunihera
Council-controlled organisations

Seaview Marina Limited

Objectives:

Council's objective for Seaview Marina Limited (SML) is for it to own and operate Seaview Marina.

Nature and scope of its activities:

SML is responsible for the operation of the boating facilities and services, the maintenance of infrastructural assets, and the development of additional facilities and services as demand dictates.

Council requires SML to own and operate Seaview Marina as a facility for the enjoyment of Te Awa Kairangi ki Tai Lower Hutt community and to support charitable non-profit ventures with a marine focus without compromising its commercial objectives and environmental responsibilities.

Key performance indicators

	Key performance indicator	2025-26	2026-27	Reporting frequency
Financial				
1	Deliver the total annual budgeted income	Achieve 100% of total budgeted income	Achieve 100% of total budgeted income	Six monthly
2	Deliver the total annual budgeted net surplus	Net surplus within budget	Net surplus within budget	Six monthly
3	Achieve prescribed rate of return on equity before tax and dividends[1]	0.7%	0.5%	Annually
4	Manage capital expenditure[2]	Complete within capital budget	Complete within capital budget	Annually
Relationship and communication				
5	Client service and customer needs		85% satisfaction in the biannual survey	Biannually
6	Special interest messages	Complete four messages per annum	Complete four messages per annum	Four per annum
7	Meet all shareholder reporting deadlines	See Section 11 of the Statement of Intent	See Section 11 of the Statement of Intent	See Section 11 of the Statement of Intent
Risk management and human resources				
8	Notifiable health and safety incidents	None	None	Bimonthly
9	Staff satisfaction	Achieve 85% staff satisfaction	Achieve 85% staff satisfaction	Annually
Marketing				
10	Implement strategy to improve occupancy rates	Berth occupancy equal to or greater than 83%	Berth occupancy equal to or greater than 86%	Bimonthly

Key performance indicator		2025-26	2026-27	Reporting frequency
Non-financial				
12	To provide financial or non-financial support to at least three charitable (non-profit) ventures with a marine focus during any given financial year.	Support for at least three organisations	Support for at least three organisations	Annually
13	Public benefit	Perform survey of public opinion on marina facilities (during third quarter)		Biannually
Environmental				
14	Reduce direct emissions by 50% by 2030, and achieve net zero emissions by 2050: targets to be updated following initial analysis	Using 2024-25 analysis, identify the emission sources, and complete a 5-year plan for 50% emissions reduction	Implement quick, low cost, and effective changes while planning continues for major upgrades. Finalise 3-year emission reduction targets	Annual carbon footprint report provided to HCC
15	Fleet and equipment	Equipment or vehicles utilising fossil fuels to be phased out by equipment or vehicles that are electric or utilise other low carbon alternative	Equipment or vehicles utilising fossil fuels to be phased out by equipment or vehicles that are electric or utilise other low carbon alternative	Annually

Notes to Performance Measures

1. Return on equity is defined as surplus/(deficit) before tax and dividends and excluding losses or gains arising from the revaluation of similar assets within an asset class, divided by the opening balance of equity at the start of the year.
2. Excludes carry forward of expenses on projects from prior years, unless specifically budgeted for (eg, where the project spans two or more fiscal periods). Refers to the total capital budget.

Urban Plus Limited

The Urban Plus Group comprises Urban Plus Ltd (UPL), UPL Developments Ltd, and UPL Ltd Partnership.

Objectives:

Council's objective for UPL is for it to own and operate a portfolio of rental housing and develop property in preparation for sale or lease. The company's activities include property development, rental property management, provision of strategic property advice to Council, and the purchase of surplus property from Council for development.

Nature and scope of its activities:

UPL was established in 2007 as a specialist property company charged with supporting the objectives of Council by providing housing outcomes for Te Awa Kairangi ki Tai Lower Hutt. UPL has managed and invested into its portfolio of social housing since it took ownership of the portfolio from Council in 2007. UPL also provides specialist property services and advice to Council and is involved in a range of development activities.

UPL's primary focus has been on delivering social housing for low-income elderly and releasing affordable and market housing for sale. Council's expectation is that UPL continues the delivery of wider housing outcomes and benefits.

Key performance indicators:
Rental housing

1.1 Capital expenditure within budget.

1.2 Operational expenditure within budget.

1.3 Net surplus before depreciation and tax and after finance expenses as a proportion of the net book value of residential land and buildings at the start of the year – greater than 1.5%.

1.4 Tenant satisfaction with the provision of the company's rental housing greater than or equal to 90%.

1.5 Percentage of total housing units occupied by predominately low-income elderly[1] greater than or equal to 80%.

1.6 Annual rental increases to be no greater than $50 per week per unit.

1.7 Increasing the portfolio size by a minimum of ten units per annum.

1.8 Any rental housing units purchased and not already utilising electricity or renewable sources of energy for space heating, water heating, and cooking facilities shall be converted to utilise only electricity or renewable sources of energy within five years of acquisition.

1.9 New rental housing units constructed by UPL to utilise only electricity or renewable sources of energy for space heating, water heating, and cooking facilities.

Property development

1.10 Capital expenditure within budget.

1.11 Operational expenditure within budget.

1.12 All new developments shall only utilise electricity or renewable sources of energy for space heating, water heating, and cooking facilities.

1.13 All new housing units (standalone house or townhouse) shall achieve a certified HomeStar design rating of at least six stars or equivalent.[2]

1.14 A pre-tax return of not less than 15% on development costs including margin and contingency on housing released to market (except where the Board and Shareholder agree otherwise to achieve specified objectives).

1.15 Value of divestment to Community Housing Providers (or socially like-minded organisations) set at each project's development cost (includes contingency and GST) plus a margin of no greater than 12.5% (except where the UPL Board and Shareholder agree otherwise to achieve specified objectives).

1.16 Long-term public rental accommodation pre-tax returns at no less than (or equal to) 3.0% after depreciation (delivery of new housing units via UPL development projects).[3]

Professional property advice

1.17 Achieve a market return on additional services provided to the shareholder.

UPL Developments Limited (UPL DL)

1.18 Undertake, negotiate, and execute tender and procurement processes for and on behalf of the partnership and 'parent' company as required.

1.19 Facilitate civil and construction contracts for and on behalf of the partnership and 'parent' company as required.

1.20 Facilitate payment of contract progress claims for Board approved contracts as well as payments to other suppliers engaged to provide services or goods to defined development projects.

1.21 Should UPL DL be used for future developments, the same performance measures apply as for property development (refer above).

1.22 Act as general partner when/if a Limited Partnership structure is utilised for development projects.

1. 'Aged 65-plus' in this context relates to an applicant for a residential tenancy, that at the time of application, is able to demonstrate:

i. that they are eligible for National Super (aged over 65 years – this being subject to review periodically by central government)

ii. that they have no other income

iii. that they do not have cash or assets of such a magnitude that would mean they could make independent accommodation choices

2. The assessment criteria being: Either - an independent review by a certified HCC Homestar Assessor to qualify the design would satisfy and meet the appropriate the Homestar 6 standards for each UPL project – Or, via a formal registration and certification process via NZGBC. The decision on which option to utilise is at the discretion of UPL officers in terms of financial impact to projects on a case-by-case basis.

3. Returns are specific to each project's (board approved) business case where long term market rentals are developed. Future rents are set as per independent annual review.

Wellington Water Limited

Objectives:

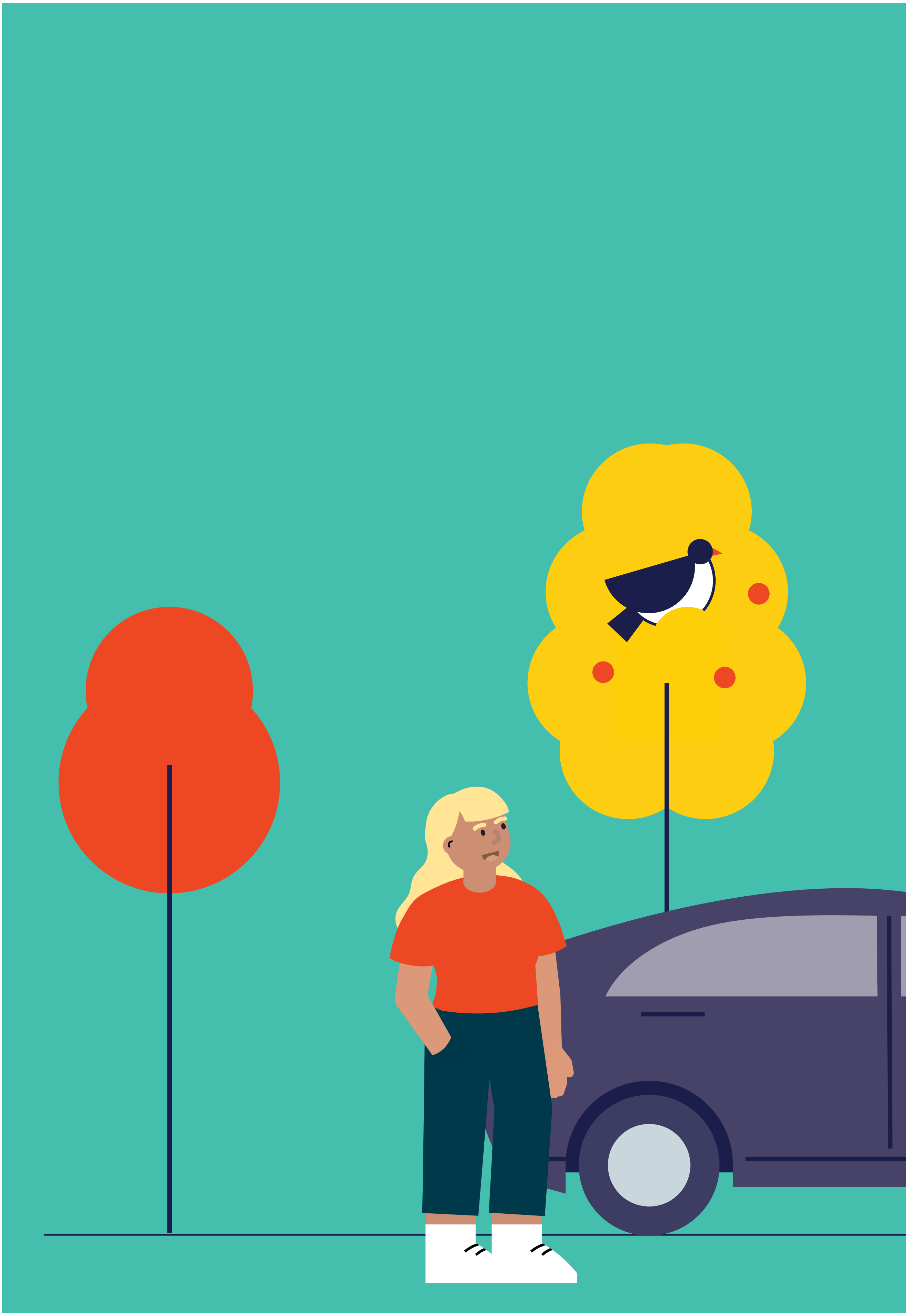
Wellington Water Ltd (WWL) fully manages, under contract, drinking water, wastewater, and stormwater (water services) for Hutt City Council. It provides safe and environmentally sustainable services to Council with a focus on contracted service delivery for the operation, maintenance, and ongoing development of drinking water, stormwater, and wastewater assets and services, and asset management planning. WWL operates as a business on a non-profit basis.

Nature and scope of its activities:

WWL manages the Three Waters networks through a pool of expert staff and resources available to the region. Shareholding councils are Lower Hutt, Wellington, Porirua, and Upper Hutt City Councils, along with the South Wairarapa District Council. WWL also manages the bulk water assets for the Greater Wellington Regional Council.

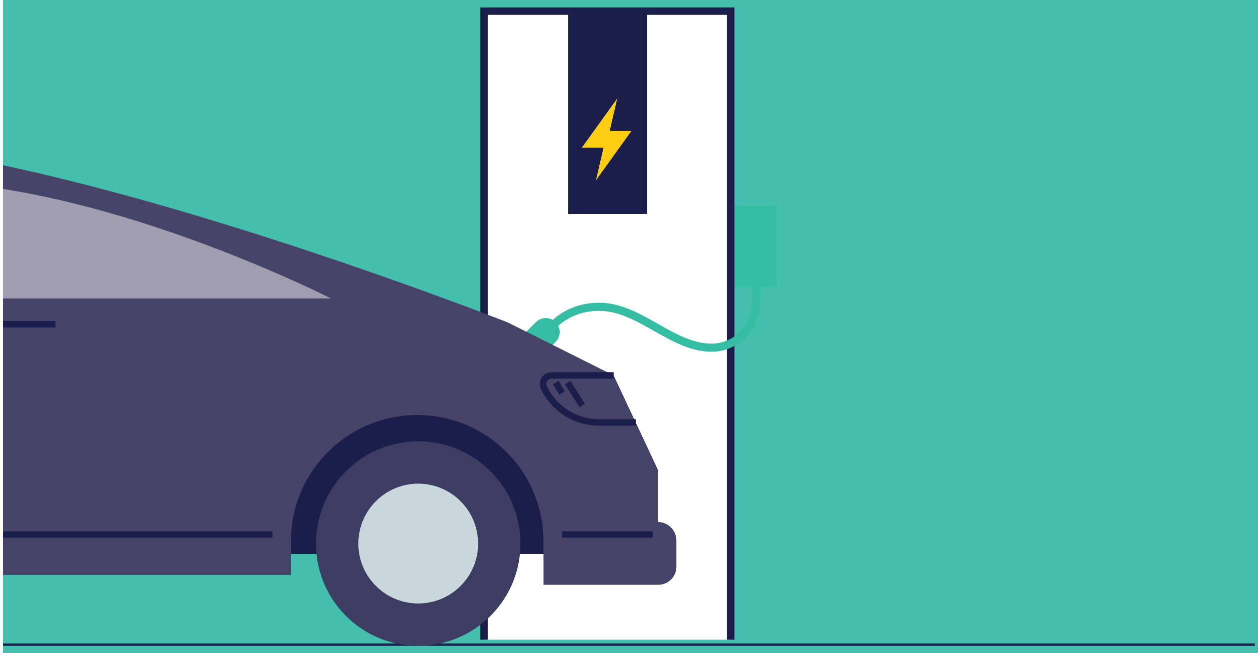
Performance measures:

WWL provides a reliable water supply, wastewater, and stormwater management service to Council. Its key performance measures for each of the Three Waters activities are outlined in section two of the plan.



Hō mātou pūtea
Our finances

3



Tauākī pūtea
Financial statements

Prospective statement of comprehensive revenue and expense

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue										
Rates funding	111,715	122,874	137,466	148,971	166,832	184,421	189,030	178,320	199,500	222,190
Targeted rates	71,907	85,537	99,706	120,931	139,776	162,660	188,247	231,780	246,278	262,371
User charges	68,519	73,205	78,609	82,394	84,924	87,672	90,196	92,437	94,667	96,829
Operating subsidies	10,574	11,313	11,642	14,221	14,694	15,151	15,378	15,759	16,139	16,516
Operating grants	11	12	12	13	13	13	13	14	14	14
Capital subsidies	16,776	23,468	10,558	35,118	47,867	41,339	35,084	26,722	14,220	14,453
Capital grants	20,585	11,667	10,090	49,380	37,390	-	-	-	-	-
Development & financial contributions	7,918	10,976	13,767	14,214	14,718	17,181	16,633	16,037	15,666	15,715
Vested assets	936	954	984	1,014	1,043	1,071	1,095	1,122	1,146	1,172
Interest earned	4,200	3,028	3,344	3,107	3,159	3,195	3,260	3,332	3,345	3,363
Dividends from CCOs	104	106	110	113	116	119	122	125	128	130
Gain/(loss) on disposal of assets	1,073	1,093	5,640	5,827	6,019	-	-	-	-	-
Other revenue	7,389	6,041	4,578	4,715	5,068	4,972	5,091	5,446	5,356	5,469
Total revenue	**321,707**	**350,274**	**376,506**	**480,018**	**521,619**	**517,794**	**544,149**	**571,094**	**596,459**	**638,222**
Expenditure										
Employee costs	53,687	56,225	56,971	58,276	59,752	61,397	62,926	64,527	66,118	67,771
Operating costs	167,201	175,979	176,140	183,836	189,128	192,944	197,855	202,190	206,350	209,187
Support costs	-	-	-	-	-	-	-	-	-	-
Finance costs	26,694	29,516	36,312	43,342	50,345	58,519	64,561	68,081	68,990	67,016
Depreciation and amortisation	92,441	106,110	117,264	134,452	146,395	161,347	183,828	197,248	211,260	232,351
Total expenditure	**340,023**	**367,830**	**386,687**	**419,906**	**445,620**	**474,207**	**509,170**	**532,046**	**552,718**	**576,325**
Surplus/(deficit) before tax	**(18,316)**	**(17,556)**	**(10,181)**	**60,112**	**75,999**	**43,587**	**34,979**	**39,048**	**43,741**	**61,897**
Tax expense	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(deficit) after tax	**(18,221)**	**(17,556)**	**(10,181)**	**60,112**	**75,999**	**43,587**	**34,979**	**39,048**	**43,741**	**61,897**
Other comprehensive income										
Gain/(loss) on revaluation of financial instruments	-	-	-	-	-	-	-	-	-	-
Gains/Losses on asset revaluation	-	-	504,823	-	-	706,149	-	-	931,703	-
Total other comprehensive income	**-**	**-**	**504,823**	**-**	**-**	**706,149**	**-**	**-**	**931,703**	**-**
Total comprehensive income	**(18,221)**	**(17,556)**	**494,642**	**60,112**	**75,999**	**749,736**	**34,979**	**39,048**	**975,444**	**61,897**

Prospective statement of changes in net equity

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Equity at beginning of the year	**3,039,528**	**3,021,307**	**3,003,751**	**3,498,393**	**3,558,505**	**3,634,504**	**4,384,240**	**4,419,219**	**4,458,267**	**5,433,711**
Total Comprehensive Income	(18,221)	(17,556)	494,642	60,112	75,999	749,736	34,979	39,048	975,444	61,897
Equity at end of the year	**3,021,307**	**3,003,751**	**3,498,393**	**3,558,505**	**3,634,504**	**4,384,240**	**4,419,219**	**4,458,267**	**5,433,711**	**5,495,608**
Represented by: Accumulated funds										
Opening balance	721,208	703,185	685,799	675,697	737,073	813,985	856,478	889,277	924,845	964,634
Interest allocated to reserves	(1,248)	(836)	(835)	(810)	(792)	(814)	(856)	(925)	(1,002)	(1,082)
Other transfers to reserves	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Transfers from reserves	4,446	4,006	3,914	5,074	4,705	2,720	1,676	445	50	-
Net surplus/(deficit) after tax	(18,221)	(17,556)	(10,181)	60,112	75,999	43,587	34,979	39,048	43,741	61,897
Closing balance	**703,185**	**685,799**	**675,697**	**737,073**	**813,985**	**856,478**	**889,277**	**924,845**	**964,634**	**1,022,449**
Council created reserves										
Opening balance	42,978	42,778	42,607	42,527	41,262	40,348	41,441	43,620	47,099	51,050
Transfers to accumulated funds	(4,446)	(4,006)	(3,914)	(5,074)	(4,705)	(2,720)	(1,676)	(445)	(50)	-
Transfers from accumulated funds	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest earned	1,246	835	834	809	791	813	855	924	1,001	1,081
Closing balance	**42,778**	**42,607**	**42,527**	**41,262**	**40,348**	**41,441**	**43,620**	**47,099**	**51,050**	**55,131**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Restricted reserves										
Opening balance	58	60	61	62	63	64	65	66	67	68
Transfers to accumulated funds	–	–	–	–	–	–	–	–	–	–
Transfers from accumulated funds	–	–	–	–	–	–	–	–	–	–
Interest earned	2	1	1	1	1	1	1	1	1	1
Closing balance	**60**	**61**	**62**	**63**	**64**	**65**	**66**	**67**	**68**	**69**
Asset revaluation reserves										
Opening balance	2,275,284	2,275,284	2,275,284	2,780,107	2,780,107	2,780,107	3,486,256	3,486,256	3,486,256	4,417,959
Changes in asset value	–	–	–	–	–	–	–	–	–	–
Valuation gains (losses) taken to equity	–	–	504,823	–	–	706,149	–	–	931,703	–
Closing balance	**2,275,284**	**2,275,284**	**2,780,107**	**2,780,107**	**2,780,107**	**3,486,256**	**3,486,256**	**3,486,256**	**4,417,959**	**4,417,959**
Total equity	**3,021,307**	**3,003,751**	**3,498,393**	**3,558,505**	**3,634,504**	**4,384,240**	**4,419,219**	**4,458,267**	**5,433,711**	**5,495,608**

Prospective statement of financial position

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Current assets										
Cash and cash equivalents	18,430	17,312	11,632	15,769	9,716	9,681	9,650	9,619	9,588	9,558
Debtors and other receivables	21,264	21,732	22,434	23,114	23,752	24,369	24,964	25,538	26,091	26,644
Derivative financial instruments	3	3	3	3	3	3	3	3	3	3
Non-current assets held for sale	1,524	1,303	6,511	6,289	6,522	521	1,122	510	553	569
Inventories	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
Prepayments	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983
Accrued interest	59	59	59	59	59	59	59	59	59	59
Other financial assets	-	-	-	-	-	-	-	-	-	-
Total current assets	**51,513**	**50,642**	**50,872**	**55,467**	**50,285**	**44,866**	**46,031**	**45,962**	**46,527**	**47,066**
Non-current assets										
Property, plant and equipment	3,355,016	3,377,179	3,973,393	4,120,695	4,262,714	5,179,630	5,291,152	5,354,204	6,318,895	6,325,557
Assets under construction	145,933	244,632	297,295	296,728	377,987	321,058	280,614	273,069	242,465	221,404
Intangible assets	285	451	369	302	235	170	105	77	57	37
Derivative financial instruments	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092
Investment in subsidiaries	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
Investment in associates	200	200	200	200	200	200	200	200	200	200
Investment in CCOs and similar entities	72,254	75,654	76,654	76,654	76,654	77,654	78,654	78,654	78,654	78,654
Other financial assets	455	455	455	455	455	455	455	455	455	455
Total non-current assets	**3,579,318**	**3,703,746**	**4,353,541**	**4,500,209**	**4,723,420**	**5,584,342**	**5,656,355**	**5,711,834**	**6,645,901**	**6,631,482**
Total assets	**3,630,831**	**3,754,388**	**4,404,413**	**4,555,676**	**4,773,705**	**5,629,208**	**5,702,386**	**5,757,796**	**6,692,428**	**6,678,548**
Current liabilities										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Borrowings-current	56,503	70,571	86,043	95,093	109,236	119,753	123,517	125,099	120,965	113,335
Derivative financial instruments	-	-	-	-	-	-	-	-	-	-
Creditors and other payables	24,298	24,298	24,298	24,298	24,298	24,298	24,298	24,298	24,298	24,298
Employee entitlements	5,206	5,321	5,492	5,659	5,815	5,966	6,112	6,252	6,388	6,523
Other liabilities	6,506	6,649	6,864	7,072	7,267	7,456	7,638	7,814	7,983	8,152
Total current liabilities	**92,513**	**106,839**	**122,697**	**132,122**	**146,616**	**157,473**	**161,565**	**163,463**	**159,634**	**152,308**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Non-current liabilities										
Borrowings-non current	508,532	635,134	774,383	855,840	983,123	1,077,791	1,111,662	1,125,899	1,088,699	1,020,029
Employee entitlements	372	380	392	404	416	426	437	447	456	466
Derivative financial instruments	84	84	84	84	84	84	84	84	84	84
Provisions	8,023	8,200	8,464	8,721	8,962	9,194	9,419	9,636	9,844	10,053
Total non-current liabilities	**517,011**	**643,798**	**783,323**	**865,049**	**992,585**	**1,087,495**	**1,121,602**	**1,136,066**	**1,099,083**	**1,030,632**
Total liabilities	**609,524**	**750,637**	**906,020**	**997,171**	**1,139,201**	**1,244,968**	**1,283,167**	**1,299,529**	**1,258,717**	**1,182,940**
Net assets	**3,021,307**	**3,003,751**	**3,498,393**	**3,558,505**	**3,634,504**	**4,384,240**	**4,419,219**	**4,458,267**	**5,433,711**	**5,495,608**
Represented by: Equity										
Accumulated funds	703,185	685,799	675,697	737,073	813,985	856,478	889,277	924,845	964,634	1,022,449
Restricted reserves	60	61	62	63	64	65	66	67	68	69
Council created reserves	42,778	42,607	42,527	41,262	40,348	41,441	43,620	47,099	51,050	55,131
Revaluation reserves	2,275,284	2,275,284	2,780,107	2,780,107	2,780,107	3,486,256	3,486,256	3,486,256	4,417,959	4,417,959
Total equity	**3,021,307**	**3,003,751**	**3,498,393**	**3,558,505**	**3,634,504**	**4,384,240**	**4,419,219**	**4,458,267**	**5,433,711**	**5,495,608**

Prospective statement of cash flows

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Cash flows from operating activities										
Cash was provided from:										
Receipts from rates and levies – Council	183,622	208,411	237,172	269,902	306,608	347,081	377,277	410,100	445,778	484,561
User charges and other income	157,824	136,214	128,554	199,375	204,036	165,711	161,800	155,841	145,509	148,443
Interest received	4,200	3,028	3,344	3,107	3,159	3,195	3,260	3,332	3,345	3,363
Dividends received	104	106	110	113	116	119	122	125	128	130
Receipts from rates and levies – GWRC	45,712	46,718	48,226	49,689	51,060	52,386	53,666	54,900	56,089	57,277
Net GST received from Inland Revenue	-	-	-	-	-	-	-	-	-	-
Total	**391,462**	**394,477**	**417,406**	**522,186**	**564,979**	**568,492**	**596,125**	**624,298**	**650,849**	**693,774**
Cash was applied to:										
Payments to employees	(53,628)	(56,332)	(57,130)	(58,431)	(59,896)	(61,538)	(63,061)	(64,657)	(66,245)	(67,896)
Payments to suppliers	(184,265)	(175,429)	(175,319)	(183,037)	(188,380)	(192,221)	(197,156)	(201,517)	(205,701)	(208,539)
Interest paid	(26,694)	(29,516)	(36,312)	(43,342)	(50,345)	(58,519)	(64,561)	(68,081)	(68,990)	(67,016)
Rates and levies passed to GWRC	(45,712)	(46,718)	(48,226)	(49,689)	(51,060)	(52,386)	(53,666)	(54,900)	(56,089)	(57,277)
Net GST paid to Inland Revenue	-	-	-	-	-	-	-	-	-	-
Total	**(310,299)**	**(307,995)**	**(316,987)**	**(334,499)**	**(349,681)**	**(364,664)**	**(378,444)**	**(389,155)**	**(397,025)**	**(400,728)**
Net cash inflows from operating activities	**81,163**	**86,482**	**100,419**	**187,687**	**215,298**	**203,828**	**217,681**	**235,143**	**253,824**	**293,046**
Cash flows from investing activities										
Cash was provided from:										
Sale of property, plant and equipment	1,524	1,303	6,511	6,289	6,522	521	1,122	510	553	569
Other investment receipts	-	-	-	-	-	-	-	-	-	-
Total	**1,524**	**1,303**	**6,511**	**6,289**	**6,522**	**521**	**1,122**	**510**	**553**	**569**
Cash was applied to:										
Purchase of property, plant and equipment	(145,610)	(244,473)	(297,245)	(295,888)	(377,193)	(320,049)	(279,793)	(272,123)	(241,948)	(220,311)
Less UHCC capital contribution	6,885	18,459	30,964	16,382	8,688	12,489	25,145	21,566	29,391	4,059
Purchase of assets under construction	-	-	-	-	-	-	-	-	-	-
Purchase of intangible assets	(323)	(159)	(50)	(840)	(794)	(1,009)	(821)	(946)	(517)	(1,093)
Other investments and payments	(10,000)	(3,400)	(1,000)	-	-	(1,000)	(1,000)	-	-	-
Total	**(149,048)**	**(229,573)**	**(267,331)**	**(280,346)**	**(369,299)**	**(309,569)**	**(256,469)**	**(251,503)**	**(213,074)**	**(217,345)**
Net cash outflows from investing activities	**(147,524)**	**(228,270)**	**(260,820)**	**(274,057)**	**(362,777)**	**(309,048)**	**(255,347)**	**(250,993)**	**(212,521)**	**(216,776)**

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Cash flows from financing activities										
Cash was provided from:										
Proceeds from borrowing	94,335	197,173	225,292	176,550	236,519	214,421	157,388	139,336	83,765	44,665
Total	**94,335**	**197,173**	**225,292**	**176,550**	**236,519**	**214,421**	**157,388**	**139,336**	**83,765**	**44,665**
Cash was applied to:										
Repayment of borrowing	(40,000)	(56,503)	(70,571)	(86,043)	(95,093)	(109,236)	(119,753)	(123,517)	(125,099)	(120,965)
Total	**(40,000)**	**(56,503)**	**(70,571)**	**(86,043)**	**(95,093)**	**(109,236)**	**(119,753)**	**(123,517)**	**(125,099)**	**(120,965)**
Net cash inflows/(outflows) from financing activities	**54,335**	**140,670**	**154,721**	**90,507**	**141,426**	**105,185**	**37,635**	**15,819**	**(41,334)**	**(76,300)**
Net increase/(decrease) in cash, cash equivalents and bank overdraft	(12,026)	(1,118)	(5,680)	4,137	(6,053)	(35)	(31)	(31)	(31)	(30)
Cash, cash equivalents and bank overdraft at beginning of the year	30,456	18,430	17,312	11,632	15,769	9,716	9,681	9,650	9,619	9,588
Cash, cash equivalents and bank overdraft at end of the year	**18,430**	**17,312**	**11,632**	**15,769**	**9,716**	**9,681**	**9,650**	**9,619**	**9,588**	**9,558**
Cash balance at end of the year comprises:										
Cash and on call deposits	18,430	17,312	11,632	15,769	9,716	9,681	9,650	9,619	9,588	9,558
Short term deposits	-	-	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Cash, cash equivalents and bank overdraft at end of the year	**18,430**	**17,312**	**11,632**	**15,769**	**9,716**	**9,681**	**9,650**	**9,619**	**9,588**	**9,558**

Āpitihanga tauākī pūtea
Notes to the financial statements

Reporting entity

Hutt City Council is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. Council was first formed as Lower Hutt City Council on 1 November 1989 by the amalgamation of five local authorities. The name was changed to the Hutt City Council by a special Act of Parliament on 8 October 1991. The relevant legislation governing Council's operations included the LGA and the Local Government (Rating) Act 2002.

The group consists of the ultimate parent, Hutt City Council, and its subsidiaries/council-controlled organisations (CCOs), Seaview Marina Ltd and Urban Plus Ltd Group (both 100 percent owned). The Urban Plus Ltd Group consists of Urban Plus Ltd and its 100 percent owned subsidiaries UPL Development Ltd and UPL Ltd Partnership. Council's 17 percent equity share of its associate Wellington Water Ltd is equity accounted. Council's subsidiaries/CCOs are incorporated and domiciled in New Zealand.

Council and the group provide local infrastructure and local public services and perform regulatory functions to the community. Council does not operate to make a financial return. Accordingly, Council has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

The prospective financial statements presented are for Council only and do not include group information.

Basis of preparation

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014, which includes the requirement to comply with generally accepted accounting practice in New Zealand.

The prospective financial statements have also been prepared in accordance with Tier 1 PBE accounting standards and comply with those standards. These prospective financial statements comply with PBE FRS 42.

Council is not presenting group prospective financial statements as Council believes that parent statements are more relevant to users. The main purpose of these statements is to provide users with information about the core services that the Council intends to provide to ratepayers, the expected cost of those services, and the consequent requirement for rate funding. The level of rate funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries and such effects are included in these parent prospective financial statements.

The prospective financial statements were authorised for issue by Council on X June 2025. Council, that authorises the issue of the prospective financial statements, is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated in these prospective financial statements. Council does not intend to update the prospective financial statements subsequent to presentation. The actual results achieved are likely to vary from the information presented and the variations may be material.

Measurement base

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, and financial instruments (including derivative instruments), which have been measured at fair value.

Management is not aware of any material uncertainties that may cast significant doubt on Council's ability to continue as a going concern. The prospective financial statements have therefore been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

Presentation currency and rounding

The prospective financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars ($000). The functional currency of Council is New Zealand dollars.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to Council and the revenue can be reliably measured, regardless of when payment is being made.

Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

The specific recognition criteria described must also be met before revenue is recognised.

Interest

Interest income is recognised using the effective interest method.

Dividends

Revenue is recognised when Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

Rental revenue

Rental revenue arising from operating leases or rental agreements on properties is accounted for on a straight-line basis over the lease or rental term. It is included in revenue in the Statement of Comprehensive Revenue and Expense

General and targeted rates revenue

General rates and targeted rates (excluding water-by-meter) are recognised at the start of the financial year to which the rates resolution relates. They are recognised as the amounts due. Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivable and subsequent recognition of interest revenue.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Revenue from water-by-meter (charged on usage) is not considered to be a rate in terms of this policy.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its Rates Remission Policy.

Rates collected on behalf of the Greater Wellington Regional Council (GWRC) are not recognised in the prospective financial statements, as, in this case, Council is acting as an agent for the GWRC.

Government grants, subsidies and funding subsidies

Council receives government subsidy from the NZTA, which subsidises part of the costs of maintenance and capital expenditure on local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received

Council receives grants and subsidies from other organisations. Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if the conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the conditions of the grant are satisfied.

Infringement fees and fines

Council recognises revenue from fines (such as traffic and parking infringements) when the notice of infringement or breach is served by Council. The fair value of this revenue is determined based on the probability of collecting fines, estimated by considering the history of fines over the preceding two-year period.

Development and financial contributions

Development and financial contributions are recognised as revenue when Council provides, or can provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as Council provides, or can provide, the service for which the contribution was levied.

Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue when control over the asset is obtained. The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property development, the fair value is based on construction price information provided by the property developer.

Borrowing costs

Borrowing/finance costs are recognised as an expense in the period in which they are incurred. Borrowing costs consist of interest and other costs that Council incurs in connection with the borrowing of funds. Council has chosen not to capitalise borrowing costs directly attributable to the acquisition, construction, or production of assets.

Income tax

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustment to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the Statement of Financial Position and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance date. The measurement of deferred tax reflects the tax consequences that would follow from the way the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surplus will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current tax and deferred tax are recognised against the surplus or deficit for the period, except when they relate to a business combination, or to transactions recognised in other comprehensive revenue and expenses or directly in equity.

Cash and cash equivalents

Cash and cash equivalents (current assets) in the Statement of Financial Position comprise cash at the bank, cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents, as defined above, net of outstanding bank overdrafts. Bank overdrafts are shown within interest-bearing loans and borrowings in current liabilities in the Statement of Financial Position.

Debtors and other receivables

Debtors and other receivables are initially measured at their face value, less an allowance for expected credit losses. A receivable is uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

Derivative financial instruments

Council uses derivative financial instruments such as interest-rate swaps to manage exposure to interest-rate risks arising from Council's operational and financing activities. Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently measured at their fair value at each balance date. As Council does not designate its derivative financial instruments as hedging instruments for accounting purposes, the associated gains or losses on derivatives are recognised within surplus or deficit

Derivatives are carried as current or non-current assets when their fair value is positive and as current or non-current liabilities when their fair value is negative, depending on the maturity of the instrument.

Property, plant, and equipment

Property, plant, and equipment consists of:

Operational assets

These include land, buildings, landfill post-closure, improvements, library books, plant and equipment, collection items, and motor vehicles.

Restricted assets

Restricted assets are mainly parks and reserves owned by Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets

Infrastructure assets are fixed-utility systems owned by Council. Each asset class (roading assets, water assets, stormwater assets, and wastewater assets) includes all items that are required for the network to function. For example, sewerage reticulation includes reticulation piping and sewer pump stations.

Land (operational and restricted, except land under roads) and art collections are measured at fair value. Buildings and infrastructure assets are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Measurement subsequent to initial recognition – revaluation

Land (excluding land under roads), buildings, and infrastructural assets are revalued with sufficient regularity to ensure their carrying amount does not differentiate materially from fair value at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluation of property, plant, and equipment is accounted for on a class-by-class basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

The fair value of land, buildings, site improvements, and collection assets are their market value. The fair value of the roading, water assets, stormwater assets, and wastewater assets are measured using the depreciated replacement cost. Fair value is assessed by an independent registered valuer.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through non-exchange transactions, it is recognised at its fair value as at the date of acquisition.

Disposals

An item of property, plant, and equipment is de-recognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment (other than land, land under roads, and art collections) at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows

	Years	Percentages
Operational assets		
Site improvements	2–40	2.50–50.00
Buildings	3–80	1.25–33.33
Landfill assets (including plant and infrastructure not associated with the network)	3–70	1.43–33.33
Library books	7	14.28
Plant and equipment	1–30	33.33–100.00
Vehicles	3–5	20.00–33.00
Wharves	5–56	1.77–19.03
Breakwaters	88	1.14
Infrastructure assets		
Storm, supply, and wastewater utility assets		
Stormwater assets	10–57	1.76–9.28
Water supply assets	3–36	2.79–33.3
Wastewater assets (including treatment plant)	2–155	0.65–50
Roading network	0–33.67	Over 3 years
Seawalls	58	1.70

The residual value and useful life of an asset are reviewed and adjusted, if applicable, at each financial year end.

In respect of revalued assets, the useful life is adjusted to a rate recommended by the independent valuer as at the date of the revaluation

Upper Hutt City Council's interest in the bulk wastewater system

The Hutt Valley and Wainuiomata bulk wastewater system is managed by Council. Upper Hutt City Council pays an annual levy to Hutt City Council based on an apportionment formula equating to between 29 percent and 33 percent of the funding requirements. While Upper Hutt City Council does not have legal ownership of the bulk wastewater system, it is entitled to a share of the proceeds from any sale of the assets.

Upper Hutt City Council's interest in the bulk wastewater system assets is deducted from the value of property, plant, and equipment recognised in the Statement of Financial Position. Funding contributions from Upper Hutt City Council are recognised as revenue in the surplus or deficit if the contributions are for the operation of the bulk wastewater system. Funding contributions for capital work are recognised as an increase in Upper Hutt City Council's interest in the bulk wastewater system assets.

Intangible assets

Software acquisition and development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by Council are recognised as an intangible asset.

Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs, costs associated with maintaining computer software, and costs associated with the development and maintenance of Council's website are recognised as an expense when incurred.

Resource consents

Costs associated with registering a resource consent in the wastewater activity are recognised as an intangible asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	2–10 years	10.00%–52.55%
Resource consents	12–29 years	3.33%–7.86% (life of the consent)

Impairment of property, plant, equipment, and intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Property, plant, equipment, and intangible assets subsequently measured at cost that have a finite useful life are reviewed for indicators of impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

Creditors and other payables

Short-term creditors and other payables are recorded at face value.

Borrowings

Borrowings are initially recognised at their face value plus transaction costs. After initial recognition, all borrowings are measured at amortised costs using the effective interest rate.

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Employee entitlements

Short-term benefits

Employee benefits that Council expects to be settled wholly before 12 months after the end of the period in which the employee renders the related service are measured on accrued entitlements at current rates of pay. These include salaries and wages accrued up to the balance date, annual leave earned to, but not yet taken at, the balance date, and retiring and long-service leave entitlements expected to be settled wholly before 12 months.

Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long-term benefits

Employee benefits due to be settled beyond 12 months after the end of the period in which the employee renders the related service include retirement gratuities. Due to the low value of the benefit and the fact that most employees who are entitled to this benefit have now accrued full entitlements, no actuarial valuation has been undertaken. The calculation is based on the entitlements accruing for eligible staff based on years of service using current remuneration rates.

Presentation of employee entitlements

Annual leave and vested long service leave are classified as a current liability. All other employee entitlements are classified as a non-current liability, as retirement dates are not known.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver and defined contribution superannuation schemes are recognised as an expense in the surplus and deficit as incurred.

Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

Landfill post-closure costs

As operator of the Silverstream Landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at landfill sites after closure. Council also has an obligation to monitor the closed landfill site at Wainuiomata and other sites previously operated by local authorities subsequently amalgamated to form Hutt City Council.

A site restoration and aftercare provision has been recognised as a liability in the Statement of Financial Position. Provision is made for the present value of closure and post-closure costs when the obligation for post-closure arises. The calculated cost is based on estimates of closure costs and future site trade waste charges and monitoring costs. The estimated length of time needed for post-closure care is 25 years.

The calculations assume no change in the legislative requirements or technological changes for closure and post-closure treatment. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to Council.

Amounts provided for closure and post-closure costs are capitalised to the landfill asset where they give rise to future economic benefits or if they are incurred to enable future economic benefits to be obtained. The capitalised landfill asset is depreciated over the life of the landfill based on the capacity used.

The provision of landfill post-closure costs is valued annually by an independent valuer.

Equity

Equity is the community's interest in Council and is measured as the difference between total assets less total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds (comprehensive revenue and expenses)
- council-created reserves
- restricted reserves
- asset revaluation reserves

Accumulated comprehensive revenue and expense is Council's accumulated surplus or deficit since the formation of Council, adjusted for transfers to/from specific reserves.

Reserves represent a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Council-created reserves are established by Council. They may be altered without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of Council.

Restricted reserves are subject to specific conditions accepted as binding by Council, which may not be revised by Council without reference to the courts or a third party. Transfers from these reserves may be made only for specified purposes or when certain conditions are met.

Asset revaluation reserves relate to the revaluation of property, plant, and equipment to fair value after initial recognition.

Goods and services tax (GST)

All items in the prospective financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. Where GST is not recoverable as input tax it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Operating statements included in the statement of service performance

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity or usage information.

Each significant activity has been charged an internal interest cost. The net interest cost incurred by Council is allocated to each significant activity based on the net book value of property, plant, and equipment used by the activity.

Critical accounting estimates and assumptions

In preparing these prospective financial statements, Council management has made estimates and assumptions concerning the future that affect the reported amount of revenues, expenses, assets, and liabilities, and the accompanying disclosures. These estimates and assumptions may differ from the subsequent actual results. Estimates are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within future financial years are discussed below.

Infrastructural assets

There are a number of assumptions and estimates used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset: for example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets that are not visible; for example, stormwater, wastewater, and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of an asset.
- Determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions; for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be overestimating or underestimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Income. To minimise this risk, Council's infrastructural assets' useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, and deterioration and condition modelling, are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

Provision for landfill aftercare costs

The long-term nature of the liability means that there are inherent uncertainties in estimating the costs that will be incurred. The future cash outflows for the provision have been estimated, taking into account existing technology and known changes to legal requirements.

Provisions are measured at management's best estimate of the expenditures required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

In determining the fair value of the provision, assumptions and estimates are made in relation to the discount rate, the expected cost of the post-closure restoration and monitoring of the landfill site, and the expected timing of these costs. Expected costs and timing of the closure are based on the estimated remaining capacity of the landfill, based on the advice and judgement of qualified engineers. The estimates are discounted at a pre-tax discount rate that reflects current market assessments of the time value of money.

For other significant forecasting assumptions, see the significant forecasting section in this plan.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies in relation to the classification of property.

Council owns a number of properties held to provide housing to pensioners. The receipt of market-based rentals from these properties is incidental to holding them. The properties are held for a service delivery objective as part of Council's social housing policy. The properties are, therefore, accounted for as property, plant, and equipment rather than as investment property.

Reserve funds

Reserves are held to ensure that funds received for a particular purpose are used for that purpose, and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest. Council holds 12 reserve funds; five are restricted reserves. Restricted reserves are reserves that have rules set by legal obligation that restrict the use that Council may put the funds towards.

The remaining Council-created reserves are discretionary reserves that Council has established for the fair and transparent use of monies. Reserves are not separately held in cash, and the funds are managed as part of Council's treasury management.

Table 1 contains a list of current reserves, outlining the purpose for holding each reserve and Council activity to which each reserve relates, together with a summary of financial balances.

Table 1: Current reserves

	Opening balance July 2025	Deposits	Expenditure	Closing balance June 2034
	$000	$000	$000	$000
Council-created reserves – purpose of the fund				
Reserve purchase and development (parks and reserves activity)	29,291	34,943	(22,590)	41,644
To provide for the purchase of land for reserves purposes or the development of existing reserves. The fund is made up of financial contributions from subdivisions and revenue from the sale of surplus reserve land. The main purpose of the fund is to provide open space and recreational opportunity to offset the effects of land use intensification.				
Election fund (managing services activity)	150	-	-	150
To annually provide for the cost of Council elections and by-elections.				
Landfills reserve (solid waste activity)	12,000	-	-	12,000
To set funds aside for the longer-term replacement of the landfill. This figure has been capped at $12M.				
Waste minimisation reserve	944	20,299	(20,405)	838
To encourage a reduction in the amount of waste generated and disposed of in New Zealand, and to lessen the environmental harm of waste. This reserve was created in 2009 because of the Waste Minimisation Act 2008. Funding is distributed to local authorities by the Ministry for the Environment and expenditure includes grants to others, waste minimisation initiative operating expenses, and recycling contracts.				
Wingate Landfill reserve (parks and reserves activity)	196	53	-	249
To provide for the development and major maintenance of the former landfill areas (top areas) at the end of Page Grove, Wingate, now managed as reserve land and used for various recreational activities.				
Wingate Park (parks and reserves activity)	190	51	-	241
To provide for the development and major maintenance of the former landfill areas (bottom areas) at the end of Page Grove, Wingate, now managed as reserve land and used for various recreational activities.				
Ex-Hillary Commission funds (aquatics and recreation)	7	2	-	9
To provide funding for sporting activities. Approval needs to be given by Sport New Zealand.				
Totals	**42,778**	**55,348**	**(42,995)**	**55,131**

	Opening balance July 2025	Deposits	Expenditure	Closing balance June 2034
	$000	$000	$000	$000
Restricted reserves – purpose of the fund				
Taitā Cemetery – JV Bently (parks and reserves activity)	3	-	-	3
The Council is contracted to maintain Plot 32/33, block 7, St James section in perpetuity. The plots contain Issac Young, Eliza Young, and AG Talbut.				
Lavelle tree bequest (parks and reserves activity)	36	8	-	44
To provide for the planting of trees in and around Lower Hutt on major thoroughfares.				
ML Talbut bequest (parks and reserves activity)	16	2	-	18
To provide for the planting and maintenance of reserves.				
Eastbourne Arts Trust (museums activity)	4	-	-	4
To purchase for the Dowse Collection works of art created by Eastbourne artists, being artists who have or have had a significant association with Eastbourne.				
Totals	**59**	**10**	**-**	**69**

Ripoata Whakaaro nui
Prudence reporting

The purpose of this statement is to disclose Council's planned financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Quantified limit	Planned	Met	Note
Rates (increase) affordability benchmark	≤ 14.3%	13.5%	Yes	1
Debt affordability benchmark (planned debt compared to debt limits)	≤ $677M	$624M	Yes	2
Debt affordability benchmark (planned debt compared to debt limits)	≤ 250%	185%	Yes	2
Balanced budget benchmark	≥ 100%	92%	No	3
Essential services benchmark	≥ 100%	208%	Yes	4
Debt servicing benchmark	≤ 15%	8.9%	Yes	5

Note 1 - Rates affordability benchmark

The rates (increase) affordability benchmark compares the Council's rates income with a quantified limit on rates contained in the Financial Strategy in the 10 Year Plan. The quantified limit is set to enable the achievement of a balanced budget by 2031–32. The increase includes 0.9% related to growth.

Note 2 - Debt affordability benchmark

Council meets the debt affordability benchmark if planned borrowing is within each quantified limit on borrowing. This is measured as both percentage and in dollar terms.

Note 3 - Balanced budget benchmark

Council meets the balance budget benchmark per the regulations for each year if its revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluation on property, plant or equipment) exceeds its operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). Due to the much higher depreciation as a result of asset revaluations the benchmark is not met until 2028. This is explained more in the 'Our finances at a glance' section.

Note 4 - Essential services benchmark

Council meets the essential service benchmark if its capital expenditure on network services for the year equals or is greater than depreciation on network services.

Note 5 - Debt servicing benchmark

Council meets the debt servicing benchmark if its borrowing costs for the year equal or are less than 10 percent of its revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluation of property, plant, and equipment). Actual borrowing costs as a percentage of revenue are well within the 15 percent limit. Please refer to the 10 Year Plan for further information on these benchmarks, including long-term trend information.

Tauākī pāpātanga tāhua āpiti atu ki ngā tāke kaunihera 2025–26
Funding impact statements including rates for 2025-26

Section A: Introduction

This Funding impact statement includes full details of how rates are calculated. It should be read in conjunction with Council's Revenue and Financing Policy (see 10 Year Plan), which sets out Council's policies in respect of each source of funding.

Summary of funding mechanisms and indication of level of funds to be produced by each mechanism

The whole of Council funding impact statement sets out the sources of funding to be used for 2025-26, the amount of funds expected to be produced from each source, and how the funds are to be applied. Details of user charges and other funding sources, and the proportion applicable to each activity, are included in Council's Revenue and Financing Policy which is included in the 10 Year Plan. Charges include GST unless otherwise noted.

Uniform annual general charge

Council has not set a uniform annual general charge for 2025-26.

Definition of separately used or inhabited part

For the purposes of any targeted rate set as a fixed amount per separately used or inhabited part (SUIP) of a rating unit, a SUIP is defined as:

- any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.
- at a minimum, the land or premises intended to form the SUIP of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

For the avoidance of doubt, a rating unit that has only one use (ie, it does not have separate parts or is vacant land) is treated as being one SUIP of a rating unit.

Section B: Rates for year

For 2025-26, Council will set the following rates.

a. Water supply rate

A targeted rate will be set to meet the net operating costs of water supply and reticulation in the city. Lump sums will not be invited in respect of this rate.

Council has set the targeted rate for water supply on the basis of the following factors:

- a charge per SUIP of a rating unit that is connected to the water reticulation system and is not metered
- a charge of 50 percent of the above charge per SUIP of a rating unit that is not connected to but is able to be connected to the water reticulation system
- a charge per rating unit that is connected to the water reticulation system and contains more than one SUIP, where a water meter has been installed to measure the total water consumed

provided that:

- rating units situated within 100m of any part of the water reticulation network are considered to be able to be connected (ie, serviceable)
- rating units that are not connected to the system, and that are not able to be connected, will not be liable for this rate
- where the owner of a rating unit with more than one SUIP has installed a water meter to measure the total water consumed, the owner will be liable to pay for water consumed as measured by the meter as set out in the 'Fees and charges' section of this plan

The charges for the 2025-26 rating year are as follows:

Category	Charge
Connected and unmetered	$884.00 per SUIP
Serviceable but not connected	$442.00 per SUIP
Connected and metered	$884.00 per rating unit

b. Wastewater rate

A targeted rate will be set to meet the net operating costs of wastewater collection, treatment, and disposal within the city. Lump sums will not be invited in respect of this rate.

Council will set the targeted rate for the wastewater function based on the following factors:

- a charge per SUIP of a rating unit for all rating units connected to the wastewater system
- for rating units in the commercial categories, an additional charge of 50 percent of the above charge for the second and each subsequent WC or urinal connected to the wastewater system from each rating unit.

provided that:

- no charge is made to any rating unit not connected to the wastewater system

The charges for the 2025-26 rating year are as follows:

Category	Charge
Connected – SUIP	$876.00 each
For commercial rating units in the CMC, CMS, and UTN categories - second and each subsequent WC or urinal from each rating unit	$438.00 each

Recycling collection targeted rate

A targeted rate will be set to meet 100 percent of the costs of the recycling collection service. Lump sums will not be invited in respect of this rate.

For rating units in the residential and rural differential categories, the targeted rate will be set as a fixed amount per SUIP of each serviceable rating unit.

For community education facility rating units (those rating units that are 100 percent non-rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act) and rating units in the CF1, CF2, or CF3 differential categories, ratepayers will be able to opt in to receive the recycling service. The targeted rate will be set as a fixed amount per SUIP of each rating unit that receives this service.

Rating units in the residential and rural differential categories that are not able to be serviced by the system will not be liable for this rate. This could include:

- land that does not have improvements recorded
- land with a storage shed only
- land that cannot receive the service due to inaccessibility, as determined by Council

The charge for the 2025-26 rating year is as follows:

Category	Charge per SUIP
Rating units in the residential and rural categories that can be serviced; or community education facilities and rating units in the CF1, CF2, or CF3 categories, that choose to opt in	$130.00

d. Refuse collection targeted rate

A targeted rate will be set to meet 100 percent of the costs of the rubbish collection service. Lump sums will not be invited in respect of this rate.

Rating units in the Residential and Rural differential categories that are not able to be serviced by the system will not be liable for this rate. This could include:

- land that does not have improvements recorded
- land with a storage shed only
- land that cannot receive the service due to inaccessibility, as determined by Council

For community education facility rating units (those rating units that are 100 percent non-rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act) and rating units in the CF1, CF2, or CF3 differential categories, ratepayers will be able to opt in to receive the refuse collection service.

The rate is set on a differential basis, based on provision or availability of the service. The targeted rate will be set per SUIP based on extent of provision of service on each serviced rating unit as follows: community education facility (those rating units that are 100 percent non-rateable under schedule 1 clause 6 of the Local Government (Rating) Act), CF1, CF2 and CF3 differential categories.

The targeted rate will be set per SUIP based on the extent of the provision of service on each rating unit able to be serviced in the residential and rural differential categories.

The standard refuse service includes one 120L bin (or equivalent). Rating units can opt to use an 80L or 240L bin instead of the standard service. Rating units in the residential and rural differential categories that are able to be serviced but opt not to will be rated at the charge applying to the 80L bin.

The charges for the 2025–26 rating year are as follows:

Category	Provision or availability	Per SUIP
Residential, rural, community Education Facility, CF1, CF2, and CF3 rating units	80-litre or equivalent	$153.00
Residential, rural, community Education Facility, CF1, CF2, and CF3 rating units	120-litre or equivalent	$222.00
Residential, rural, community Education Facility, CF1, CF2, and CF3 rating units	240-litre or equivalent	$444.00
Residential and rural rating units	Able to be serviced but not serviced	$153.00

e. Green waste collection targeted rate

A targeted rate will be set to meet 100 percent of the costs of the green waste collection service. Lump sums will not be invited in respect of this rate.

For community education facility rating units (those rating units that are 100 percent non-rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act, and rating units in the CF1, CF2, CF3, residential and rural differential categories, ratepayers will be able to opt in to receive the green waste service. The targeted rate will be set as a fixed amount per SUIP of each rating unit that receives this service.

The charge for the 2025–26 rating year is as follows:

Category	Charge per SUIP
Provision of service determined by those that choose to opt in	$120.00

f. Jackson Street Programme rate

A targeted rate, based on the capital value of each rating unit, will be set to raise revenue from rating units in the commercial suburban category and with a frontage to Jackson Street, Petone, between Hutt Road and Cuba Street. The revenue raised from this rate will be applied to meet the costs of the Jackson Street Programme, a community based initiative to help reorganise and revitalise commercial activities in Jackson Street. Lump sums will not be invited in respect of this rate.

The charge for the 2025–26 rating year is as follows:

Category	Charge
Rating units (or part thereof) in the commercial suburban category, having frontage to Jackson Street, Petone, between Hutt Road and Cuba Street	0.0006822 cents per $ of capital value

g. General rate

A general rate will be set:

- to meet the costs of Council activities, other than those detailed above
- based on the capital value of each rating unit in the city
- on a differential basis, based on the use to which the land is put and its location

Section C: Differential rating details

Each rating unit (or part thereof) is allocated to a differential rating category (based on land use and location) for the purpose of calculating the general rate and some targeted rates. Set out below are the definitions used to allocate rating units to categories, together with details of the differential rating relationships between each category of rating unit for the purposes of setting and assessing the general rate.

Definition of rating categories:

Category	Description
Residential (RES)	All land that is: • used for residential purposes, excluding land categorised as rural • used or set aside for reserve or recreational purposes (other than East Harbour Regional Park) • not otherwise categorised in the definition of rating categories table
Rural (RUR)	All land located in in the rural zone in the Council's operative District Plan, excluding land categorised as: • Community facilities • Commercial suburban • Utility networks
Commercial central (CMC)	All land used for commercial and/or industrial purposes, and located within the central commercial area as defined in Council's operative District Plan, excluding land categorised as: • Community facilities • Utility networks
Commercial suburban (CMS)	All land used for commercial and/or industrial purposes, excluding land categorised as: • Community facilities • Commercial central • Utility networks
Utility networks (UTN)	All land comprising all or part of a utility network
Community facilities 1 (CF1)	All land that is: • 100% non-rateable in terms of the Local Government (Rating) Act 2002, schedule 1, part 1 • 50% non-rateable in terms of the Local Government (Rating) Act 2002, schedule 1, part 2
Community facilities 2 (CF2)	All land occupied by charitable trusts and not-for-profit organisations that either: • use the land for non-trading purposes for the benefit of the community, or • would qualify as land that is 50% non-rateable in accordance with part 2 of schedule 1 of the Local Government (Rating) Act 2002 if the organisation did not have a liquor licence
Community facilities 3 (CF3)	All land occupied by not-for-profit community groups or organisations whose primary purpose is to address the needs of adult members for entertainment or social interaction, and which engage in recreational, sporting, welfare, or community services as a secondary purpose

For the purposes of these definitions:

- Rating units that have no apparent land use (or where there is doubt as to the relevant use) will be placed in a category that best suits the activity area of the property under the District Plan.
- Rating units that have more than one use will be divided so that each part may be differentially rated based on the land use of each part.

For the avoidance of doubt, 'commercial purposes' includes rating units used:

- as a hotel, motel, inn, hostel, or boarding house
- primarily as licensed premises
- as a camping ground
- as a convalescent home, nursing home, rest home, or hospice operating for profit

- as a fire station
- by a government, quasi-government, or local authority agency for administration or operational purposes
- as an establishment like any of the kinds referred to above, except to the extent that any such rating unit is non-rateable land in terms of the Local Government (Rating) Act 2002

A 'utility network' includes:

- a gas, petroleum, or geothermal energy distribution system
- an electricity distribution system
- a telecommunications or radio communications system
- a wastewater, stormwater, or water supply reticulation system

Subject to the right of objection set out in section 29 of the Local Government (Rating) Act 2002, it shall be at the sole discretion of Council to determine the use or primary use of any rating unit in the city.

Relationships of differential categories

The general rate payable on each category of property is expressed as a rate in the dollar of capital value.

The percentage to be applied to each category group for the three years from 2025-26 are agreed following the completion of step two of the section 101(3) funding needs analysis process (which is designed to allow the Council to apply its judgement on the overall impact of the allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural wellbeing of the community).

The percentages to be applied under the policy are as follows (including 2024-25 as a comparator):

Rating category	2024–25 percentage	2025-26 percentage
Residential	60%	60%
Commercial central	7.7%	7.7%
Commercial suburban	25.4%	25.4%
Utility networks	5.6%	5.6%

The following table sets out the differential factors that Council will apply across all differential categories in 2025-26 to give effect to the approach.

The general rate differentials based on capital values are:

Category	2025-26 differential	Charge per $ of capital value
Residential	1.000	0.277382 cents
Rural	0.747	0.207204 cents
Commercial central	3.597	0.997873 cents
Commercial suburban	2.862	0.793896 cents
Utility networks	3.441	0.954493 cents
Community facilities 1	1.000	0.277382 cents
Community facilities 2	0.500	0.138691 cents
Community facilities 3	2.344	0.650184 cents

Section D: Other information

Summary of revenue required by differential group in 2025-26

Differential group	Total rates by category 2025-26 $000 GST inclusive	Proportion of total rates
Residential	179,782	72.50%
Rural	1,391	0.60%
Utility networks	8,386	3.40%
Commercial central	12,571	5.10%
Commercial suburban	43,444	17.50%
Community facilities 1	146	0.10%
Community facilities 2	508	0.20%
Community facilities 3	220	0.10%
Services only	1,581	0.60%
Total rates set	**248,028**	**100%**

Summary of total revenue required from 2025–26 rates

Rate	Amount $000 GST inclusive	Amount $000 GST exclusive
general Rate	149,665	130,143
targeted Rates:		
• water Supply	39,456	34,310
• Wastewater	41,516	36,101
• Jackson Street	202	176
• Refuse	10,727	9,328
• Recycling	5,738	4,990
• Green waste	724	630
Total rates revenue	**248,028**	**215,677**

Note: The total rate revenue includes rates charged on Council-owned properties, rate refunds, and rate remissions.

Rates instalment details

The rates above are payable in four equal instalments on the following dates:

Instalment number	Due date
One	01 September 2025
Two	01 December 2025
Three	01 March 2026
Four	01 June 2026

Penalties on unpaid rates

The Council resolves, pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002, except as stated below*, that:

a) a penalty of 10 percent will be added to the amount of any instalment remaining unpaid by the relevant due date above

b) a penalty of 10% will be added to the amount of any rates assessed in previous years remaining unpaid 5 working days after the date of this resolution. The penalty will be added on 7 July 2025

c) a further penalty of 10% will be added to the amount of any rates to which a penalty has been added under b) above and which remain unpaid on 7 January 2026

* No penalty shall be added to any rate account if:

- a direct debit authority is in place for payment of the rates by regular weekly, fortnightly, or monthly instalments, and payment in full is made by the end of the rating year
- any other satisfactory arrangement has been reached for payment of the current rates by regular instalments by the end of the rating year

Rating base

Based on the projected increase of 0.9 percent in the rating base each year, the following table shows the projected number of rating units in the city as at 30 June:

2024	Estimated 2025
42,915	43,480

The following table shows the projected capital and land value as at 30 June 2025:

Land value	Capital value
$25,692,640,200	$42,092,083,206

Examples of rates on a range of typical properties

The examples below show how a range of properties are affected by the rates for 2025–26

Property category	Rateable value as at 1 July 2025	2025–25 rates	2025–26 rates	Change amount annual
Average residential	$815,000	$3,910	$4,373	$463
Average commercial central	$2,350,000	$22,994	$25,648	$2,654
Average commercial suburban	$2,418,000	$19,425	$21,394	$1,969
Average rural (no services)	$1,247,000	$2,694	$2,936	$242
Utilities	$3,262,068	$28,467	$31,136	$2,669

Property category	Rateable value as at 1 July 2025 $	General rate $	Water $	Waste water $	Rubbish and recycling $	Total $
Residential	$600,000	$1,664	$884	$876	$352	$3,776
Residential	$800,000	$2,219	$884	$876	$352	$4,331
Residential	$1,000,000	$2,774	$884	$876	$352	$4,886
Residential	$1,200,000	$3,329	$884	$876	$352	$5,441
Residential	$1,400,000	$3,883	$884	$876	$352	$5,995
Residential	$1,600,000	$4,438	$884	$876	$352	$6,550
Commercial suburban	$700,000	$5,557	$884	$1,314	$0	$7,755
Commercial suburban	$1,200,000	$9,527	$884	$1,314	$0	$11,725
Commercial suburban	$2,400,000	$19,054	$884	$1,314	$0	$21,252
Commercial suburban	$10,000,000	$79,390	$884	$1,314	$0	$81,588
Commercial central	$800,000	$7,983	$884	$1,314	$0	$10,181
Commercial central	$1,300,000	$12,972	$884	$1,314	$0	$15,170
Commercial central	$2,400,000	$23,949	$884	$1,314	$0	$26,147
Commercial central	$10,000,000	$99,787	$884	$1,314	$0	$101,985
Commercial central (Queensgate)	$282,000,000	$2,814,002	$12,818	$24,090	$0	$2,850,910
Utility networks	$3,000,000	$28,635	$0	$0	$0	$28,635
Rural	$800,000	$1,658	$0	$0	$352	$2,010
Rural	$1,000,000	$2,072	$0	$0	$352	$2,424
Rural	$1,250,000	$2,590	$0	$0	$352	$2,942
Rural	$2,500,000	$5,180	$0	$0	$352	$5,532
Community facilities 1	$663,118	$922	$884	$1,314	$0	$3,120
Community facilities 2	$1,396,351	$1,941	$884	$1,314	$0	$4,139
Community facilities 3	$3,371,667	$21,973	$884	$1,314	$0	$24,171

Residential suburbs: average rateable value	Rateable value as at 1 July 2025 $	General rate $	Water $	Waste water $	Rubbish and recycling $	Total $
Alicetown	$899,500	$2,495	$884	$876	$352	$4,607
Avalon	$760,000	$2,108	$884	$876	$352	$4,220
Belmont	$972,500	$2,698	$884	$876	$352	$4,810
Boulcott	$922,500	$2,559	$884	$876	$352	$4,671
Days Bay	$1,294,500	$3,591	$884	$876	$352	$5,703
Eastbourne	$1,217,800	$3,378	$884	$876	$352	$5,490
Epuni	$834,900	$2,316	$884	$876	$352	$4,428
Fairfield	$818,300	$2,270	$884	$876	$352	$4,382
Harbour View	$912,100	$2,530	$884	$876	$352	$4,642
Haywards	$632,500	$1,754	$884	$876	$352	$3,866
Hutt Central	$1,080,800	$2,998	$884	$876	$352	$5,110
Kelson	$879,600	$2,440	$884	$876	$352	$4,552
Korokoro	$1,023,900	$2,840	$884	$876	$352	$4,952
Lowry Bay	$1,661,600	$4,609	$884	$876	$352	$6,721
Manor Park	$896,400	$2,486	$884	$876	$352	$4,598
Maungaraki	$932,800	$2,587	$884	$876	$352	$4,699
Melling	$766,900	$2,127	$884	$876	$352	$4,239
Moerā	$648,200	$1,798	$884	$876	$352	$3,910
Naenae	$659,200	$1,829	$884	$876	$352	$3,941
Normandale	$896,200	$2,486	$884	$876	$352	$4,598
Petone	$950,800	$2,637	$884	$876	$352	$4,749
Point Howard	$1,185,100	$3,287	$884	$876	$352	$5,399
Stokes Valley	$648,800	$1,800	$884	$876	$352	$3,912
Taitā	$661,400	$1,835	$884	$876	$352	$3,947
Wainuiomata	$630,100	$1,748	$884	$876	$352	$3,860
Waiwhetū	$802,800	$2,227	$884	$876	$352	$4,339
Waterloo	$887,700	$2,462	$884	$876	$352	$4,574
Woburn	$1,283,900	$3,561	$884	$876	$352	$5,673
York Bay	$1,128,100	$3,129	$884	$876	$352	$5,241

Water Supply
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted rates	27,894	34,310	39,456	45,375	52,181	60,008	69,009	92,987	95,295	98,811
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	6,010	7,024	7,466	7,800	8,032	8,276	8,543	8,605	8,838	9,034
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	127	129	133	137	141	145	148	152	155	159
Total operating funding (A)	**34,031**	**41,463**	**47,055**	**53,312**	**60,354**	**68,429**	**77,700**	**101,744**	**104,288**	**108,004**
Applications of operating funding										
Payments to staff and suppliers	33,945	42,907	40,663	42,602	43,911	45,580	47,490	48,245	49,626	50,807
Finance costs	4,918	6,129	8,451	12,303	15,946	18,998	21,701	22,149	21,986	21,632
Internal charges and overheads applied	594	561	558	582	579	600	646	631	645	688
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**39,457**	**49,597**	**49,672**	**55,487**	**60,436**	**65,178**	**69,837**	**71,025**	**72,257**	**73,127**
Surplus (deficit) of operating funding (A-B)	**(5,426)**	**(8,134)**	**(2,617)**	**(2,175)**	**(82)**	**3,251**	**7,863**	**30,719**	**32,031**	**34,877**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	1,822	2,868	3,694	3,711	3,769	4,446	4,154	3,876	3,734	3,757
Increase (decrease) in debt	38,538	33,412	50,671	76,298	76,563	39,071	28,808	2,659	(579)	10,859
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**40,360**	**36,280**	**54,365**	**80,009**	**80,332**	**43,517**	**32,962**	**6,535**	**3,155**	**14,616**
Application of capital funding										
Capital expenditure										
• to meet additional demand	1,314	3,817	17,558	40,268	39,611	19,081	20,807	18,135	18,490	11,055
• to improve level of service	7,201	10,216	23,514	27,273	26,440	8,991	3,337	3,565	2,416	4,958
• to replace existing assets	26,419	14,113	10,676	10,293	14,199	18,696	16,681	15,554	14,280	33,480
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**34,934**	**28,146**	**51,748**	**77,834**	**80,250**	**46,768**	**40,825**	**37,254**	**35,186**	**49,493**
Surplus (deficit) of capital funding (C-D)	**5,426**	**8,134**	**2,617**	**2,175**	**82**	**(3,251)**	**(7,863)**	**(30,719)**	**(32,031)**	**(34,877)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

Wastewater
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted rates	30,542	36,100	44,404	54,172	65,549	79,969	95,963	114,939	126,574	138,607
Subsidies and grants for operating purposes	3,971	4,957	5,171	5,357	5,583	5,803	5,805	5,967	6,131	6,297
Fees and charges	1,248	1,413	1,458	1,502	1,543	1,583	1,622	1,659	1,695	1,731
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	127	129	133	137	141	145	148	152	155	159
Total operating funding (A)	**35,888**	**42,599**	**51,166**	**61,168**	**72,816**	**87,500**	**103,538**	**122,717**	**134,555**	**146,794**
Applications of operating funding										
Payments to staff and suppliers	23,014	24,059	25,023	26,257	27,409	28,173	28,510	29,434	30,318	31,267
Finance costs	5,013	6,813	10,195	13,290	15,430	18,659	22,111	23,202	24,633	24,839
Internal charges and overheads applied	1,087	1,049	1,054	1,098	1,101	1,137	1,209	1,195	1,221	1,288
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**29,114**	**31,921**	**36,272**	**40,645**	**43,940**	**47,969**	**51,830**	**53,831**	**56,172**	**57,394**
Surplus (deficit) of operating funding (A-B)	**6,774**	**10,678**	**14,894**	**20,523**	**28,876**	**39,531**	**51,708**	**68,886**	**78,383**	**89,400**
Sources of capital funding										
Subsidies and grants for capital expenditure	6,885	18,459	30,964	16,382	8,688	12,489	25,145	21,566	29,391	4,059
Development & financial contributions	2,144	3,536	4,886	5,182	5,496	6,739	6,568	6,358	6,218	6,260
Increase (decrease) in debt	16,108	41,614	68,307	46,114	28,757	25,255	23,510	(8,278)	1,198	(8,360)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**25,137**	**63,609**	**104,157**	**67,678**	**42,941**	**44,483**	**55,223**	**19,646**	**36,807**	**1,959**
Application of capital funding										
Capital expenditure										
• to meet additional demand	294	7,675	10,893	21,291	29,416	29,685	7,195	121	125	7,220
• to improve level of service	5,589	5,798	19,448	19,744	3,611	28,132	37,696	15,864	13,553	27,671
• to replace existing assets	26,028	60,814	88,710	47,166	38,790	26,197	62,040	72,547	101,512	56,468
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**31,911**	**74,287**	**119,051**	**88,201**	**71,817**	**84,014**	**106,931**	**88,532**	**115,190**	**91,359**
Surplus (deficit) of capital funding (C-D)	**(6,774)**	**(10,678)**	**(14,894)**	**(20,523)**	**(28,876)**	**(39,531)**	**(51,708)**	**(68,886)**	**(78,383)**	**(89,400)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Stormwater
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	12,308	13,840	17,614	20,275	22,898	25,137	26,852	25,908	29,982	34,778
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	9	9	10	10	10	11	11	11	11	12
Fees and charges	13	13	13	14	14	15	15	15	16	16
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	127	129	133	137	141	145	148	152	155	159
Total operating funding (A)	**12,457**	**13,991**	**17,770**	**20,436**	**23,063**	**25,308**	**27,026**	**26,086**	**30,164**	**34,965**
Applications of operating funding										
Payments to staff and suppliers	7,863	8,309	8,933	9,596	10,167	10,795	11,351	11,886	12,407	12,998
Finance costs	499	522	1,045	322	536	1,594	2,557	3,414	4,241	4,476
Internal charges and overheads applied	466	443	441	459	458	474	510	498	510	543
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**8,828**	**9,274**	**10,419**	**10,377**	**11,161**	**12,863**	**14,418**	**15,798**	**17,158**	**18,017**
Surplus (deficit) of operating funding (A-B)	**3,629**	**4,717**	**7,351**	**10,059**	**11,902**	**12,445**	**12,608**	**10,288**	**13,006**	**16,948**
Sources of capital funding										
Subsidies and grants for capital expenditure	950	4,759	6,390	49,380	37,390	-	-	-	-	-
Development & financial contributions	484	828	1,217	1,333	1,433	1,777	1,761	1,718	1,661	1,637
Increase (decrease) in debt	1,567	2,462	14,000	(6,706)	7,005	21,784	19,581	20,076	20,840	13,425
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**3,001**	**8,049**	**21,607**	**44,007**	**45,828**	**23,561**	**21,342**	**21,794**	**22,501**	**15,062**
Application of capital funding										
Capital expenditure										
• to meet additional demand	2,425	7,754	18,245	36,568	42,557	15,113	9,921	9,707	6,257	1,494
• to improve level of service	1,137	1,618	3,798	4,395	9,056	14,138	19,534	19,857	23,366	27,695
• to replace existing assets	3,068	3,394	6,915	13,103	6,117	6,755	4,495	2,518	5,884	2,821
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**6,630**	**12,766**	**28,958**	**54,066**	**57,730**	**36,006**	**33,950**	**32,082**	**35,507**	**32,010**
Surplus (deficit) of capital funding (C-D)	**(3,629)**	**(4,717)**	**(7,351)**	**(10,059)**	**(11,902)**	**(12,445)**	**(12,608)**	**(10,288)**	**(13,006)**	**(16,948)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Solid Waste
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted rates	13,296	14,947	15,663	21,198	21,856	22,490	23,078	23,654	24,206	24,746
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	32,475	33,237	35,380	37,421	38,768	39,941	41,083	42,304	43,249	44,254
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	30	31	32	33	34	34	35	36	37	38
Total operating funding (A)	**45,801**	**48,215**	**51,075**	**58,652**	**60,658**	**62,465**	**64,196**	**65,994**	**67,492**	**69,038**
Applications of operating funding										
Payments to staff and suppliers	29,475	29,911	31,000	37,317	38,068	38,554	39,082	39,576	40,339	41,065
Finance costs	753	826	1,038	1,186	1,220	1,089	961	836	893	907
Internal charges and overheads applied	538	522	534	562	575	618	687	680	694	764
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**30,766**	**31,259**	**32,572**	**39,065**	**39,863**	**40,261**	**40,730**	**41,092**	**41,926**	**42,736**
Surplus (deficit) of operating funding (A-B)	**15,035**	**16,956**	**18,503**	**19,587**	**20,795**	**22,204**	**23,466**	**24,902**	**25,566**	**26,302**
Sources of capital funding										
Subsidies and grants for capital expenditure	500	-	2,500	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(4,904)	(1,915)	(3,968)	(7,163)	(12,325)	(17,634)	(17,576)	(17,732)	(24,906)	(25,502)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(4,404)**	**(1,915)**	**(1,468)**	**(7,163)**	**(12,325)**	**(17,634)**	**(17,576)**	**(17,732)**	**(24,906)**	**(25,502)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	10,631	15,041	17,035	12,424	8,470	4,570	5,890	7,170	660	800
• to replace existing assets	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**10,631**	**15,041**	**17,035**	**12,424**	**8,470**	**4,570**	**5,890**	**7,170**	**660**	**800**
Surplus (deficit) of capital funding (C-D)	**(15,035)**	**(16,956)**	**(18,503)**	**(19,587)**	**(20,795)**	**(22,204)**	**(23,466)**	**(24,902)**	**(25,566)**	**(26,302)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Sustainability and resilience
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	2,228	2,229	2,526	2,744	2,924	2,954	2,886	2,640	2,843	3,136
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	122	152	191	237	244	250	256	262	268	274
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,191	2,205	2,276	2,344	2,410	2,472	2,532	2,590	2,647	2,703
Total operating funding (A)	**4,541**	**4,586**	**4,993**	**5,325**	**5,578**	**5,676**	**5,674**	**5,492**	**5,758**	**6,113**
Applications of operating funding										
Payments to staff and suppliers	4,022	3,703	3,815	3,950	4,042	4,146	4,247	4,347	4,447	4,545
Finance costs	128	120	110	99	75	49	24	19	7	44
Internal charges and overheads applied	747	973	980	974	1,018	1,072	1,119	1,148	1,181	1,223
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**4,897**	**4,796**	**4,905**	**5,023**	**5,135**	**5,267**	**5,390**	**5,514**	**5,635**	**5,812**
Surplus (deficit) of operating funding (A-B)	**(356)**	**(210)**	**88**	**302**	**443**	**409**	**284**	**(22)**	**123**	**301**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	615	210	(88)	(302)	(443)	(409)	(284)	22	(123)	(301)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**615**	**210**	**(88)**	**(302)**	**(443)**	**(409)**	**(284)**	**22**	**(123)**	**(301)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	259	-	-	-	-	-	-	-	-	-
• to replace existing assets	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus (deficit) of capital funding (C-D)	**356**	**210**	**(88)**	**(302)**	**(443)**	**(409)**	**(284)**	**22**	**(123)**	**(301)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Regulatory services
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	5,585	6,767	7,109	7,307	7,870	8,070	7,945	7,179	7,716	8,522
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	14,491	15,355	17,060	17,605	18,164	18,682	19,208	19,650	20,194	20,653
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,293	151	154	158	165	167	171	177	179	182
Total operating funding (A)	**22,369**	**22,273**	**24,323**	**25,070**	**26,199**	**26,919**	**27,324**	**27,006**	**28,089**	**29,357**
Applications of operating funding										
Payments to staff and suppliers	16,348	15,717	17,034	17,485	17,953	18,389	18,843	19,322	19,769	20,240
Finance costs	341	330	315	302	243	197	158	154	111	44
Internal charges and overheads applied	6,350	6,558	6,352	6,150	6,486	6,884	7,191	7,216	7,316	7,506
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**23,039**	**22,605**	**23,701**	**23,937**	**24,682**	**25,470**	**26,192**	**26,692**	**27,196**	**27,790**
Surplus (deficit) of operating funding (A-B)	**(670)**	**(332)**	**622**	**1,133**	**1,517**	**1,449**	**1,132**	**314**	**893**	**1,567**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	670	332	(622)	(1,133)	(1,517)	(1,449)	(1,132)	(314)	(893)	(1,567)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**670**	**332**	**(622)**	**(1,133)**	**(1,517)**	**(1,449)**	**(1,132)**	**(314)**	**(893)**	**(1,567)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	-	-	-	-	-	-	-	-	-	-
• to replace existing assets	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus (deficit) of capital funding (C-D)	**670**	**332**	**(622)**	**(1,133)**	**(1,517)**	**(1,449)**	**(1,132)**	**(314)**	**(893)**	**(1,567)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Transport
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	22,216	25,248	28,103	30,433	36,332	41,451	45,224	43,069	48,500	56,251
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	6,594	6,347	6,461	8,854	9,101	9,337	9,562	9,781	9,997	10,207
Fees and charges	4,489	5,286	5,780	6,191	6,363	6,797	7,025	7,186	7,345	7,499
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,131	1,236	1,275	1,314	1,351	1,386	1,419	1,451	1,483	1,514
Total operating funding (A)	**34,430**	**38,117**	**41,619**	**46,792**	**53,147**	**58,971**	**63,230**	**61,487**	**67,325**	**75,471**
Applications of operating funding										
Payments to staff and suppliers	20,907	22,192	22,519	24,502	25,214	25,879	26,485	27,108	27,725	28,330
Finance costs	2,054	2,287	1,866	1,203	1,236	701	49	45	46	44
Internal charges and overheads applied	2,573	2,295	2,288	2,195	2,257	2,395	2,549	2,520	2,501	2,663
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**25,534**	**26,774**	**26,673**	**27,900**	**28,707**	**28,975**	**29,083**	**29,673**	**30,272**	**31,037**
Surplus (deficit) of operating funding (A-B)	**8,896**	**11,343**	**14,946**	**18,892**	**24,440**	**29,996**	**34,147**	**31,814**	**37,053**	**44,434**
Sources of capital funding										
Subsidies and grants for capital expenditure	23,609	29,494	9,090	34,557	45,674	31,110	35,084	26,722	14,220	14,453
Development & financial contributions	468	744	970	988	1,020	1,219	1,150	1,085	1,053	1,061
Increase (decrease) in debt	13,455	27,302	346	11,477	19,501	(16)	(347)	(5,426)	(21,772)	(28,648)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**37,532**	**57,540**	**10,406**	**47,022**	**66,195**	**32,313**	**35,887**	**22,381**	**(6,499)**	**(13,134)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	488	451	127	6,365	7,498	6,192	6,448	6,136	4,987	5,084
• to improve level of service	31,404	52,685	11,013	44,080	68,550	41,366	48,485	32,707	9,877	9,963
• to replace existing assets	14,536	15,747	14,212	15,469	14,587	14,751	15,101	15,352	15,690	16,253
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**46,428**	**68,883**	**25,352**	**65,914**	**90,635**	**62,309**	**70,034**	**54,195**	**30,554**	**31,300**
Surplus (deficit) of capital funding (C-D)	**(8,896)**	**(11,343)**	**(14,946)**	**(18,892)**	**(24,440)**	**(29,996)**	**(34,147)**	**(31,814)**	**(37,053)**	**(44,434)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

City development
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	10,072	10,607	8,001	6,929	9,153	17,690	17,601	15,915	17,003	18,000
Targeted rates	175	180	183	186	190	193	197	200	203	207
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	87	85	88	90	93	95	98	100	102	104
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,073	1,143	5,692	5,880	6,074	56	57	59	60	61
Total operating funding (A)	**11,407**	**12,015**	**13,964**	**13,085**	**15,510**	**18,034**	**17,953**	**16,274**	**17,368**	**18,372**
Applications of operating funding										
Payments to staff and suppliers	8,054	7,684	7,611	4,395	4,358	4,416	4,528	4,709	4,759	4,876
Finance costs	2,914	3,131	3,631	5,396	7,220	8,900	9,279	9,246	8,950	8,315
Internal charges and overheads applied	2,712	2,956	2,957	2,950	3,047	3,195	3,355	3,374	3,448	3,580
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**13,680**	**13,771**	**14,199**	**12,741**	**14,625**	**16,511**	**17,162**	**17,329**	**17,157**	**16,771**
Surplus (deficit) of operating funding (A-B)	**(2,273)**	**(1,756)**	**(235)**	**344**	**885**	**1,523**	**791**	**(1,055)**	**211**	**1,601**
Sources of capital funding										
Subsidies and grants for capital expenditure	152	882	2,668	561	2,193	10,229	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	8,580	13,989	10,494	42,542	43,088	28,049	1,004	1,509	757	(1,088)
Gross proceeds from sale of assets	1,073	1,093	5,640	5,827	6,019	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**9,805**	**15,964**	**18,802**	**48,930**	**51,300**	**38,278**	**1,004**	**1,509**	**757**	**(1,088)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	1,539	-	-	-	-	-	-	-	-
• to improve level of service	7,475	12,632	17,762	48,729	52,136	39,309	1,533	261	267	273
• to replace existing assets	57	37	805	545	49	492	262	193	701	240
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**7,532**	**14,208**	**18,567**	**49,274**	**52,185**	**39,801**	**1,795**	**454**	**968**	**513**
Surplus (deficit) of capital funding (C-D)	**2,273**	**1,756**	**235**	**(344)**	**(885)**	**(1,523)**	**(791)**	**1,055**	**(211)**	**(1,601)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Community partnering and support
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	10,804	11,811	13,637	14,943	16,036	16,724	16,970	15,498	16,888	19,034
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	5	6	6	6	6	6	6	7	7	7
Fees and charges	518	98	102	105	90	92	94	97	99	101
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,031	1,043	-	-	-	-	-	-	-	-
Total operating funding (A)	**12,358**	**12,958**	**13,745**	**15,054**	**16,132**	**16,822**	**17,070**	**15,602**	**16,994**	**19,142**
Applications of operating funding										
Payments to staff and suppliers	9,578	9,276	8,599	8,822	8,929	9,170	9,392	9,629	9,867	10,097
Finance costs	376	353	315	230	19	44	49	45	46	44
Internal charges and overheads applied	4,302	4,555	4,426	4,220	4,495	4,852	5,129	5,161	5,109	5,395
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**14,256**	**14,184**	**13,340**	**13,272**	**13,443**	**14,066**	**14,570**	**14,835**	**15,022**	**15,536**
Surplus (deficit) of operating funding (A-B)	**(1,898)**	**(1,226)**	**405**	**1,782**	**2,689**	**2,756**	**2,500**	**767**	**1,972**	**3,606**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	3,187	2,354	1,069	272	(2,121)	1,558	(1,636)	377	(1,274)	(2,840)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**3,187**	**2,354**	**1,069**	**272**	**(2,121)**	**1,558**	**(1,636)**	**377**	**(1,274)**	**(2,840)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	729	61	530	112	67	1,075	6	72	617	7
• to replace existing assets	560	1,067	944	1,942	501	3,239	858	1,072	81	759
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**1,289**	**1,128**	**1,474**	**2,054**	**568**	**4,314**	**864**	**1,144**	**698**	**766**
Surplus (deficit) of capital funding (C-D)	**1,898**	**1,226**	**(405)**	**(1,782)**	**(2,689)**	**(2,756)**	**(2,500)**	**(767)**	**(1,972)**	**(3,606)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Open spaces, parks, and reserves
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	17,552	16,899	19,235	20,893	22,900	23,954	23,852	22,535	27,076	28,080
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	6	6	6	7	7	7	7	7	7	7
Fees and charges	1,652	1,886	2,112	2,177	2,079	2,136	2,189	2,242	2,294	2,344
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	112	115	118	122	125	128	131	135	137	140
Total operating funding (A)	**19,322**	**18,906**	**21,471**	**23,199**	**25,111**	**26,225**	**26,179**	**24,919**	**29,514**	**30,571**
Applications of operating funding										
Payments to staff and suppliers	17,830	15,321	15,927	16,493	16,923	17,690	18,253	18,903	19,956	18,673
Finance costs	1,073	1,564	1,862	1,838	1,805	1,873	1,621	1,444	1,093	561
Internal charges and overheads applied	940	926	923	925	955	1,017	1,089	1,085	1,083	1,167
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**19,843**	**17,811**	**18,712**	**19,256**	**19,683**	**20,580**	**20,963**	**21,432**	**22,132**	**20,401**
Surplus (deficit) of operating funding (A-B)	**(521)**	**1,095**	**2,759**	**3,943**	**5,428**	**5,645**	**5,216**	**3,487**	**7,382**	**10,170**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Increase (decrease) in debt	7,294	17,282	8,665	3,078	5,281	4,640	(1,429)	947	(5,561)	(9,374)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**10,294**	**20,282**	**11,665**	**6,078**	**8,281**	**7,640**	**1,571**	**3,947**	**(2,561)**	**(6,374)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	4,446	4,006	3,914	5,074	4,705	2,720	1,676	445	50	-
• to improve level of service	3,224	3,439	3,246	1,445	6,358	8,683	1,916	4,432	1,198	1,737
• to replace existing assets	2,103	13,932	7,264	3,502	2,646	1,882	3,195	2,557	3,573	2,059
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**9,773**	**21,377**	**14,424**	**10,021**	**13,709**	**13,285**	**6,787**	**7,434**	**4,821**	**3,796**
Surplus (deficit) of capital funding (C-D)	**521**	**(1,095)**	**(2,759)**	**(3,943)**	**(5,428)**	**(5,645)**	**(5,216)**	**(3,487)**	**(7,382)**	**(10,170)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Connectivity, creativity, learning, and recreation Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	24,424	28,085	32,938	36,347	38,210	38,380	37,800	35,953	39,521	43,334
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	5,729	6,860	7,086	7,305	7,516	7,719	7,912	8,103	8,291	8,482
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	738	1,223	890	917	942	967	990	1,013	1,035	1,057
Total operating funding (A)	**30,891**	**36,168**	**40,914**	**44,569**	**46,668**	**47,066**	**46,702**	**45,069**	**48,847**	**52,873**
Applications of operating funding										
Payments to staff and suppliers	19,686	21,868	22,482	22,957	23,592	24,231	24,850	25,457	26,095	26,743
Finance costs	4,322	4,225	3,975	3,887	3,279	2,946	2,532	3,876	3,298	2,370
Internal charges and overheads applied	6,749	7,030	6,952	6,776	7,125	7,546	7,907	7,950	8,118	8,394
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**30,757**	**33,123**	**33,409**	**33,620**	**33,996**	**34,723**	**35,289**	**37,283**	**37,511**	**37,507**
Surplus (deficit) of operating funding (A-B)	**134**	**3,045**	**7,505**	**10,949**	**12,672**	**12,343**	**11,413**	**7,786**	**11,336**	**15,366**
Sources of capital funding										
Subsidies and grants for capital expenditure	12,150	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	5,928	11,389	(3,573)	(6,854)	(10,464)	(7,762)	(8,568)	31,510	(6,879)	(13,113)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**18,078**	**11,389**	**(3,573)**	**(6,854)**	**(10,464)**	**(7,762)**	**(8,568)**	**31,510**	**(6,879)**	**(13,113)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	9,327	6,615	833	1,362	997	1,425	842	37,591	2,278	638
• to replace existing assets	8,885	7,819	3,099	2,733	1,211	3,156	2,003	1,705	2,179	1,615
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**18,212**	**14,434**	**3,932**	**4,095**	**2,208**	**4,581**	**2,845**	**39,296**	**4,457**	**2,253**
Surplus (deficit) of capital funding (C-D)	**(134)**	**(3,045)**	**(7,505)**	**(10,949)**	**(12,672)**	**(12,343)**	**(11,413)**	**(7,786)**	**(11,336)**	**(15,366)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Governance, strategy, and partnerships Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	6,526	7,389	8,302	9,100	10,510	10,062	9,899	9,623	9,971	11,056
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	199	-	-	218	-	-	234	-	-
Total operating funding (A)	**6,526**	**7,588**	**8,302**	**9,100**	**10,728**	**10,062**	**9,899**	**9,857**	**9,971**	**11,056**
Applications of operating funding										
Payments to staff and suppliers	3,576	4,277	3,672	3,788	4,665	3,975	4,087	5,018	4,266	4,378
Finance costs	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	4,419	4,503	4,834	4,818	5,010	5,204	5,352	5,460	5,565	5,678
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**7,995**	**8,780**	**8,506**	**8,606**	**9,675**	**9,179**	**9,439**	**10,478**	**9,831**	**10,056**
Surplus (deficit) of operating funding (A-B)	**(1,469)**	**(1,192)**	**(204)**	**494**	**1,053**	**883**	**460**	**(621)**	**140**	**1,000**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,469	1,192	204	(494)	(1,053)	(883)	(460)	621	(140)	(1,000)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**1,469**	**1,192**	**204**	**(494)**	**(1,053)**	**(883)**	**(460)**	**621**	**(140)**	**(1,000)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	-	-	-	-	-	-	-	-	-	-
• to replace existing assets	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus (deficit) of capital funding (C-D)	**1,469**	**1,192**	**204**	**(494)**	**(1,053)**	**(883)**	**(460)**	**621**	**(140)**	**(1,000)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Corporate services
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	1,685	1,796	1,873	1,947	2,018	2,086	2,151	2,214	2,276	2,337
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	4,722	3,489	3,820	3,597	3,663	3,712	3,789	3,874	3,932	3,962
Total operating funding (A)	**6,407**	**5,285**	**5,693**	**5,544**	**5,681**	**5,798**	**5,940**	**6,088**	**6,208**	**6,299**
Applications of operating funding										
Payments to staff and suppliers	26,590	26,980	25,833	23,948	23,649	23,343	23,663	23,083	22,894	22,939
Finance costs	4,303	3,216	3,509	3,286	3,336	3,469	3,519	3,651	3,686	3,740
Internal charges and overheads applied	(6,186)	(12,370)	(28,782)	(39,796)	(49,824)	(51,170)	(45,533)	(25,402)	(40,188)	(58,993)
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**24,707**	**17,826**	**560**	**(12,562)**	**(22,839)**	**(24,358)**	**(18,351)**	**1,332**	**(13,608)**	**(32,314)**
Surplus (deficit) of operating funding (A-B)	**(18,300)**	**(12,541)**	**5,133**	**18,106**	**28,520**	**30,156**	**24,291**	**4,756**	**19,816**	**38,613**
Sources of capital funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	20,336	17,633	(3,528)	(14,566)	(25,242)	(25,365)	(21,502)	(12)	(16,062)	(33,715)
Gross proceeds from sale of assets	451	210	871	462	503	521	1,122	510	553	569
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**20,787**	**17,843**	**(2,657)**	**(14,104)**	**(24,739)**	**(24,844)**	**(20,380)**	**498**	**(15,509)**	**(33,146)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	-	-	-	-	-	-	-	-	-	-
• to improve level of service	1,211	3,812	1,012	1,896	2,012	2,960	1,870	2,103	1,707	3,236
• to replace existing assets	1,276	1,490	1,464	2,106	1,769	2,352	2,041	3,151	2,600	2,231
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**2,487**	**5,302**	**2,476**	**4,002**	**3,781**	**5,312**	**3,911**	**5,254**	**4,307**	**5,467**
Surplus (deficit) of capital funding (C-D)	**18,300**	**12,541**	**(5,133)**	**(18,106)**	**(28,520)**	**(30,156)**	**(24,291)**	**(4,756)**	**(19,816)**	**(38,613)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Whole of Council
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	111,715	122,875	137,465	148,971	166,833	184,422	189,029	178,320	199,500	222,191
Targeted rates	71,907	85,537	99,706	120,931	139,776	162,660	188,247	231,780	246,278	262,371
Subsidies and grants for operating purposes	10,585	11,325	11,654	14,234	14,707	15,164	15,391	15,773	16,153	16,530
Fees and charges	68,519	73,205	78,609	82,394	84,924	87,672	90,196	92,437	94,667	96,829
Internal charges and overheads recovered	4,304	3,134	3,454	3,220	3,275	3,314	3,382	3,457	3,473	3,493
Local authorities fuel tax, fines, infringement fees, and other receipts	9,398	8,088	11,202	11,556	12,130	6,043	6,186	6,568	6,502	6,641
Total operating funding (A)	**276,428**	**304,164**	**342,090**	**381,306**	**421,645**	**459,275**	**492,431**	**528,335**	**566,573**	**608,055**
Applications of operating funding										
Payments to staff and suppliers	220,888	232,204	233,111	242,112	248,880	254,341	260,781	266,717	272,468	276,958
Finance costs	26,694	29,516	36,314	43,343	50,346	58,519	64,560	68,080	68,990	67,019
Internal charges and overheads applied	25,291	20,001	3,519	(8,086)	(16,717)	(16,176)	(8,791)	11,516	(2,795)	(20,101)
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**272,873**	**281,721**	**272,944**	**277,369**	**282,509**	**296,684**	**316,550**	**346,313**	**338,663**	**323,876**
Surplus (deficit) of operating funding (A-B)	**3,555**	**22,443**	**69,146**	**103,937**	**139,136**	**162,591**	**175,881**	**182,022**	**227,910**	**284,179**
Sources of capital funding										
Subsidies and grants for capital expenditure	44,246	53,594	51,612	100,880	93,945	53,828	60,229	48,288	43,611	18,512
Development & financial contributions	7,918	10,976	13,767	14,214	14,718	17,181	16,633	16,037	15,666	15,715
Increase (decrease) in debt	112,843	167,256	141,981	142,565	127,032	66,839	19,967	25,958	(55,392)	(101,218)
Gross proceeds from sale of assets	1,524	1,303	6,511	6,289	6,522	521	1,122	510	553	569
Lump sum contributions	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**166,531**	**233,129**	**213,871**	**263,948**	**242,217**	**138,369**	**97,951**	**90,793**	**4,438**	**(66,422)**
Application of capital funding										
Capital expenditure										
• to meet additional demand	8,967	25,242	50,737	109,566	123,787	72,791	46,047	34,544	29,909	24,853
• to improve level of service	78,187	111,917	98,191	161,460	177,697	150,649	121,109	123,622	55,939	76,978
• to replace existing assets	82,932	118,413	134,089	96,859	79,869	77,520	106,676	114,649	146,500	115,926
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**170,086**	**255,572**	**283,017**	**367,885**	**381,353**	**300,960**	**273,832**	**272,815**	**232,348**	**217,757**
Surplus (deficit) of capital funding (C-D)	**(3,555)**	**(22,443)**	**(69,146)**	**(103,937)**	**(139,136)**	**(162,591)**	**(175,881)**	**(182,022)**	**(227,910)**	**(284,179)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Reconciliation of Financial statements to Funding impact statements

For the year ending 30 June	Forecast	Annual Plan	Forecast							
	2025 $000	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Total revenue from Prospective Statement of Comprehensive Income	321,707	350,274	376,506	480,018	521,619	517,794	544,149	571,094	596,459	638,222
Less capital contributions	(45,279)	(46,111)	(34,415)	(98,712)	(99,975)	(58,520)	(51,717)	(42,759)	(29,886)	(30,168)
Funding impact statement Total Operating Funding (A)	**276,428**	**304,163**	**342,091**	**381,306**	**421,644**	**459,274**	**492,432**	**528,335**	**566,573**	**608,054**
Total expenditure from Prospective Statement of Comprehensive Income	340,023	367,830	386,687	419,906	445,620	474,207	509,170	532,046	552,718	576,325
Less depreciation	(92,441)	(106,110)	(117,264)	(134,452)	(146,395)	(161,347)	(183,828)	(197,248)	(211,260)	(232,351)
Funding impact statement Total Applications of Operating Funding (B)	**247,582**	**261,720**	**269,423**	**285,454**	**299,225**	**312,860**	**325,342**	**334,798**	**341,458**	**343,974**
Funding impact statement Surplus (Deficit) of Operating Funding (A-B)	**28,846**	**42,443**	**72,668**	**95,852**	**122,419**	**146,414**	**167,090**	**193,537**	**225,115**	**264,080**
Net surplus/(deficit) per Prospective Statement of Comprehensive Income	(18,316)	(17,556)	(10,181)	60,112	75,999	43,587	34,979	39,048	43,741	61,897
Add depreciation expense	92,441	106,110	117,264	134,452	146,395	161,347	183,828	197,248	211,260	232,351
Less capital contributions	(45,279)	(46,111)	(34,415)	(98,712)	(99,975)	(58,520)	(51,717)	(42,759)	(29,886)	(30,168)
Prospective Financial Statement Surplus (Deficit) of Operating Funding (A-B)	**28,846**	**42,443**	**72,668**	**95,852**	**122,419**	**146,414**	**167,090**	**193,537**	**225,115**	**264,080**
Difference in Operating Surplus (Deficit) (A-B)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital sources of funding										
Capital contributions	45,279	46,111	34,415	98,712	99,975	58,520	51,717	42,759	29,886	30,168
Depreciation	92,441	106,110	117,264	134,452	146,395	161,347	183,828	197,248	211,260	232,351
Asset sales	1,524	1,303	6,511	6,289	6,522	521	1,122	510	553	569
UHCC subsidy	6,885	18,459	30,964	16,382	8,688	12,489	25,145	21,566	29,391	4,059
Loan funding	23,957	83,589	93,863	112,050	119,773	68,083	12,020	10,732	(38,742)	(49,390)
Prospective Financial Statement Total Sources of Capital Funding (C)	**170,086**	**255,572**	**283,017**	**367,885**	**381,353**	**300,960**	**273,832**	**272,815**	**232,348**	**217,757**
Funding impact statement Total Application of Capital Funding (D)	**170,086**	**255,572**	**283,017**	**367,885**	**381,353**	**300,960**	**273,832**	**272,815**	**232,348**	**217,757**
Difference in Capital Funding (C - D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Nga utū
Fees and charges

The following is a consolidated list of Council's fees and charges. All fees and charges include goods and services tax (GST).

Note: These fees and charges will take effect from 1 July 2025.

Animal services

	2024–25	2025–26
Registration fees		
Entire dog - paid by 31 July	$174.00	$189.00
Neutered dog - paid by 31 July	$133.00	$133.00
Entire dog - paid after 31 July	$231.00	$246.00
Neutered dog - paid after 31 July	$190.00	$190.00
Responsible Dog Owner status	$87.00	$90.00
Responsible Dog Owner status - paid after 31 July	$231.00 (Entire) $190 (Neutered dog)	$246.00 (Entire) $190 (Neutered dog)
Classified "Dangerous" dog - paid by 31 July	$190.00	$220.00
Classified "Dangerous" dog - paid after 31 July	$272.00	$300.00
Disability assist dogs	Free	Free
Working dogs	$87.00	$90.00
Working dogs (secondary dogs)	$45.00	$47.00
Impounding and sustenance fees for registered dogs		
First impounding	$112.00	$116.00
Second impounding within a 12 month period	$180.00	$192.00
Daily sustenance fee (per day, per dog)	$27.00	$28.00
After hours call-out	$46.00	$90.00
Seizure fee	$90.00	$100.00
Impounding and sustenance fees for unregistered dogs		
First impounding	$135.00	$145.00
Second impounding within a 12 month period	$223.00	N/A - registration is required for return of dog at first impounding
Daily sustenance fee (per day, per dog)	$27.00	$28.00
After hours call-out	$46.00	$90.00
Seizure fee	$135.00	$145.00
Additional services Infringement fees set in the **Dog Control Act 1996** apply.		
Microchipping	$46.00	$46.00
Replacement registration tag	$14.00	$14.00
Responsible Dog Owner property inspection administration fee	$72.00	$72.00
Dog boarding (dangerous dogs/emergency situations only)	$42.00 per day	$42.00 per day
Euthanasia at owner's request - Up to 20 kg	$192.00	$192.00
Euthanasia at owner's request - 21 to 40 kg	$238.00	$238.00
Euthanasia at owner's request - 41 kg +	$285.00	$285.00
Dog disposal/surrender fee (plus sustenance fee if required)	$56.00	$56.00
Licence fee for keeping more than 2 dogs	$72.00	$72.00
Requested dog pick-up/delivery	$72.00	$72.00
After-hours collection fee (dog disposal/surrender)	$90.00	$90.00

Council archives

There is no charge for inspecting physical items on-site at Council offices.

Please note: Researchers can use their own camera to take images when inspecting physical items on-site at Council offices.

Search fees	2024–25	2025–26
For information on a topic where we search the Council Archives on your behalf		
First hour of research	Free of charge	Free of charge
For each additional half hour of staff time or part thereof	$40.00	$40.00

Reproduction fees

	2024–25	2025–26
Reproductions are provided as high-quality, scanned images via email. Reproductions are subject to the physical condition, type of item, and any copyright conditions		
Scanning A3 and A4 - up to 20 pages	Free of charge	Free of charge
Scanning A3 and A4 - over 20 pages Fee per half hour of staff time or part thereof	$40.00	$40.00
Reproduction of items larger than A3 are charged based on size, original format, and physical condition	Charges will be notified and agreed before reproduction is carried out	Charges will be notified and agreed before reproduction is carried out

Boat sheds

	2024–25	2025–26
Boat shed	Independent valuation on a square metre basis	Independent valuation on a square metre basis

Cemeteries

Plot purchase and maintenance	2024–25	2025–26
Child (1 to 12 years)	$798.00	$838.00
Infant (under 1 year)	$176.00	$185.00
Ashes	$715.00	$750.00
Ashes garden, Taitā and Wainuiomata	$1,155.00	$1,212.50
Memorial tree plots, Block 18	$1,160.00	$1,218.00
Ponga trail, Block 19	$930.00	$976.50
Interment fees		
Adult	$968.00	$1,016.50
Child (1 to 12 years)	$627.00	$658.00
Infant (under 1 year)	$176.00	$185.00
Ashes	$132.00	$138.50
RSA veterans		
Burial plot purchase	Free	Free
Burial interment fee	$968.00	$1,016.50
Ashes plot purchase	Free	Free
Ashes interment fee	$132.00	$138.50
Ashes interment (memorial wall)	$132.00	$138.50

Disinterment	2024–25	2025–26
Burial (body)*	Price on enquiry	Price on enquiry
Ashes**	Price on enquiry	Price on enquiry
Re-interments **Note:** Re-interments are to be charged as for interment fees.	Price on enquiry	Price on enquiry
Special fees and charges		
Outside district fees**	$1,298.00	$1,363.00
Outside district fee children under 12**	$1,138.00	$1,195.00
Outside district fee RSA**	$1,298.00	$1,363.00
Outside district fee ashes**	$930.00	$976.50
Casket larger than standard	$286.00	$300.00
Extra depth (90cm)	$231.00	$243.00
Weekend interment - casket	$495.00	$520.00
Weekend interment - ashes	$242.00	$254.00
Plaque/Memorial fees	$97.00	$102.00
Plot cancellation fee	$63.00	$66.00
Transfer of exclusive right	$63.00	$66.00
Breaking of concrete	Actual cost	Actual cost
Search fee: Per entry (up to 30 minutes)	$29.00	$30.50

Note: Reimbursement for unused plots is calculated at the rate originally paid for the plot.

*These figures are indicative only and the actual cost may differ depending on the nature of the disinterment.

**Applies to all plot purchases, where deceased has lived outside the city for the last five or more years.

Encroachment on Hutt City Council land

	2024–25	2025–26
Application fee (new applications)	$335.00	$343.00
Application fee (alterations to existing use)	$335.00	$343.00
Change to current licence holder	$111.70	$115.00
Gardens	$128.20	$131.00
Garage (per car park)	$143.75	$147.00
Drainage reserve	$64.10	$66.00
Pavement	$64.10	$66.00
Commercial	Assessed by Council at a market rate	Assessed by Council at a market rate

Note: Council is currently reviewing its Encroachment Policy, including the annual licence fees. The fees noted above for gardens, garage (per car park), drainage reserve, and pavement are the current fees. Council reserves the right to alter the licence scope and fee in line with any future Encroachment Policy adopted by Council.

Engineering records and land information services

Print Size	2024–25 80 gsm bond	2024–25 95 gsm coated	2025–26 80 gsm bond	2025–26 95 gsm coated
A0	$6.00	$9.00	$6.00	$9.00
A1	$3.00	$5.00	$3.00	$5.00
A2	$2.00	$3.00	$2.00	$3.00
A3	$1.30	$1.40	$1.30	$1.40
A4	$1.00	$1.00	$1.30	$1.40
Geospatial team – hourly rate	$79.00 per hour		$79.00 per hour	

Resource consents

All fees include GST and are payable under section 36 of the Resource Management Act 1991.

Our fees are divided into three parts and will be invoiced in stages.

- application deposit
- intermediate invoices
- final invoice

The resource consent application deposit covers only part of the cost of processing your application and is a deposit for work that will take place.

Monthly intermediate invoices are sent if your application is approved and cover fees for:

- additional processing fees
- consultant, advisor, and specialist fees covering a range of expertise, eg, heritage, geotechnical, ecological, noise control, traffic management, etc
- costs related to public notification and hearings, such as venue hire, photocopying, catering, and postage
- monitoring fees while the work is underway, including site visits, research, photos, communications, and administration

The final invoice takes into account the deposit already paid, any further payments for the services mentioned above, and any discounts owed to you.

Consents that run over statutory timeframes will be discounted in accordance with provisions in section 36AA of the Resource Management Act.

Non-complying, discretionary, restricted discretionary and controlled applications	2024–25 Processing & inspections included	2024–25 Fee	2025–26 Processing & inspections included	2025–26 Fee
Pre-application meetings		$255 per hour with planner, engineer, or monitoring officer $150 per hour with business support including administration and planning technician time Consultants charged at actual cost		$270 per hour with planner, engineer, or monitoring officer $165 per hour with business support including administration and planning technician time Consultants charged at actual cost Pre-application advice from Wellington Water $270 per hour

Non-complying, discretionary, restricted discretionary and controlled applications	2024–25 Processing & Inspections included	2024–25 Fee	2025–26 Processing & Inspections included	2025–26 Fee
Notified application – hearing required	Processing: up to 50 hours	$12,750.00 Additional fee of $1,000.00 for applications requiring notification in a daily newspaper	Processing: up to 50 hours	$13,500.00 Additional fee of $1,000.00 for applications requiring notification in a daily newspaper
Limited notification	Processing: up to 35 hours Business support: 1 hour Monitoring : 1 hour	$9,330.00	Processing: up to 35 hours Business support: 1 hour Monitoring : 1 hour	$9,885.00
Non-notified resource consent	Processing: up to 9 hours Business support: 1 hour Monitoring : 1 hour	$2,700.00	Processing: up to 9 hours Business support: 1 hour Monitoring : 1 hour	$2,865.00
Non-notified resource consent - residential additions and alterations	Processing: up to 7 hours Business support: 1 hour Monitoring : 1 hour	$2,190.00	Processing: up to 7 hours Business support: 1 hour Monitoring : 1 hour	$2,325.00
Boundary deemed permitted activities	Processing: up to 3 hours Business support: 1 hour	$915.00	Processing: up to 3 hours Business support: 1 hour	$975.00
Marginal or temporary activity exemptions	Processing: up to 3 hours Business support: 1 hour	$915.00	Processing: up to 3 hours Business support: 1 hour	$975.00
All additional processing or monitoring time by planner, engineer, Wellington Water, or monitoring officer		$255.00 per hour		$270.00 per hour
All additional business support time		$150.00 per hour		$165.00 per hour
Hearing commissioner time to be recovered from applicants for time spent in hearings and deliberating (per hour)		**Council commissioners:** Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* **Independent commissioners:** Chair: Actual cost Member of hearing panel: Actual cost		**Council commissioners:** Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination*
Fast track - non-notified consents only - issued within 10 days Note: conditions apply, applications will be accepted on a case-by-case basis		Two times the normal fee Additional processing time: $510.00 per hour		Two times the normal fee Additional processing time: $540.00 per hour
Fast track - non-notified consents only - issued within 5 days Note: conditions apply, applications will be accepted on a case-by-case basis		Three times the normal fee Additional processing time: $765.00 per hour		Three times the normal fee Additional processing time: $810.00 per hour

Subdivisions (including unit title and cross lease)	**2024–25 Processing & Inspections included**	**2024–25 Fee**	**2025–26 Processing & Inspections included**	**2025–26 Fee**
Pre-application meeting		$255 per hour with planner, engineer, or monitoring officer $150 per hour with business support including administration and planning technician time Consultants charged at actual cost		$270 per hour with planner, engineer, or monitoring officer $165 per hour with business support including administration and planning technician time Consultants charged at actual cost
Notified application - hearing required	Processing: up to 50 hours	$12,750.00 Additional fee of $1,000.00 for applications requiring notification in a daily newspaper	Processing: up to 50 hours	$13,500.00 Additional fee of $1,000.00 for applications requiring notification in a daily newspaper
Limited notification	Processing: Up to 35 hours Monitoring: 1 hour	$9,180.00	Processing: Up to 35 hours Monitoring: 1 hour	$9,885.00
Subdivision consent including land use consent for up to three lots	Processing: Up to 17 hours Business support: 1 hour Monitoring: 1 hour	$4,740.00	Processing: Up to 17 hours Business support: 1 hour Monitoring: 1 hour	$5,025.00
Subdivision consent including land use consent for four or more lots	Processing: Up to 27 hours Business support: 1 hour Monitoring: 1 hour	$7,290.00	Processing: Up to 27 hours Business support: 1 hour Monitoring: 1 hour	$7,725.00
Subdivision consent	Processing: Up to 13 hours Business support: 1 hour Monitoring: 1 hour	$3,720.00	Processing: Up to 13 hours Business support: 1 hour Monitoring: 1 hour	$3,945.00
Certificate under section 223 and/or 224 of the RMA	Processing: Up to 3 hours Business support: 1 hour	$915.00	Set fee for planners time and business support	$975.00
Certificate under section 226 of the RMA	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Section 241 and 243 RMA application	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Rights of way	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Rights of way sealing fee	Processing: Up to 2 hours Business support: 1 hour	$660.00	Processing: Up to 2 hours Business support: 1 hour	$705.00
All additional processing or monitoring time by planner, engineer, Wellington Water, or monitoring officer		$255.00 per hour		$270.00 per hour
All additional business support time		$150.00 per hour		$165.00 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating		**Council commissioners:** Chair: $116.00 per hour Members: $93.00 per hour Note: the above fees are set in accordance with Local Government Members Determination **Independent commissioners:** **Chair:** Actual cost Member of hearing panel: Actual cost		**Council commissioners:** Chair: $116.00 per hour Members: $93.00 per hour Note: the above fees are set in accordance with Local Government Members Determination **Independent commissioners:** **Chair:** Actual cost Member of hearing panel: Actual cost

Other fees	2024–25 Processing & Inspections included	2024–25 Fee	2025–26 Processing & Inspections included	2025–26 Fee
Sec 139A existing use certificate application	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Certificate of compliance	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Outline plan or waiver	Processing: Up to 6 hours Business support: 1 hour Monitoring: 1 inspection	$1,935.00	Processing: Up to 6 hours Business support: 1 hour Monitoring: 1 inspection	$2,055.00
Section 10 waiver, section 37 waiver, section 125 extension, section 126 cancellation, sections 127 & 128 review (non-notified) RMA	Processing: Up to 6 hours Business support: 1 hour	$1,680.00	Processing: Up to 6 hours Business support: 1 hour	$1,785.00
Certificate of use under the Sale and Supply of Alcohol Act 2012	Business Support: Up to 2 hours	$300.00	Business Support: Up to 2 hours	$330.00
Sealing fee (for urgent applications for registrable instruments)		$255.00		$270.00
Certificate under Overseas Investment Act 1973	Processing: Up to 3 hours	$765.00	Processing: Up to 3 hours	$810.00
Cost of disbursements, ie, venue hire, photocopying, catering, postage, public notification		Actual cost		Actual cost
Independent consultants, advisors, specialists		Actual cost invoiced monthly		Actual cost invoiced monthly
Discharge or withdrawal of registrable instruments		Legal costs: Actual cost Officer's time: $255.00 per hour		Legal costs: Actual cost Officer's time: $270.00 per hour
Processing request for removal of building line	Processing: Up to 1 hour	$255.00 Additional time: $255.00 per hour Disbursements: Actual cost	Processing: Up to 1 hour	$270.00 Additional time: $270.00 per hour Disbursements: Actual cost
Approval, variation, or revocation of easements		Legal costs: Actual cost Officer's time: $255.00 per hour		Legal costs: Actual cost Officer's time: $270.00 per hour
Bond preparation and/or release	Processing: 2 hours	$510.00 Additional time: $255.00 per hour Disbursements: Actual cost	Processing: 2 hours	$540.00 Additional time: $270.00 per hour Disbursements: Actual cost

Resource consent terms and late payment

Initial and additional fees

Fees must be paid before applications are processed and work undertaken by Council. Further charges will be invoiced if additional time is spent processing requests and/or disbursements.

Terms of payment

Payment of additional fees is due by the 20th of the month following invoice processing.

Late payment will incur:

- an additional administrative fee (lesser than 10 percent of the overdue amount or $300.00)
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

Building consents

It is possible that Council may migrate its online building consenting function to a new platform which may have implications for building consenting and related fees. Council reserves the right to adjust this fee schedule to take into account any changes in costs incurred by Council from the adoption of a new building consenting platform.

Application fees

Our application fees cover our initial administration, processing and inspection time.

Our application fees include GST.

They don't include:

- additional administration, processing and inspection fees
- disbursement costs
- consultants' fees (at cost)
- the BRANZ levy ($1 per $1,000 for works valued at $20,000 and over) SUBJECT TO CHANGE
- the Ministry of Business, Innovation and Employment (MBIE) levy ($1.75 per $1,000 for works valued at $65,000 and over) SUBJECT TO CHANGE

We'll let you know the details of these additional fees once the application process is complete.

Hardcopy Consents

Your approved consents will be sent electronically unless you request a hardcopy.

Additional fees will apply in the following situations:

- consent applications submitted in hardcopy
- hardcopy issued of approved Minor Works Consent
- hardcopy issued of approved Residential Consent
- hardcopy issued of approved Commercial Consent

Total building consent value of work	2024–25 Processing & inspections included	2024–25 Fees	2025–26 Processing & inspections included	2025–26 Fees
Pre-application meetings		Residential: $230.00 per hour Commercial: $250.00 per hour	Up to 1 hour processing and 1 hour meeting time for residential and commercial. Up to 2 hours processing and 2 hours meeting time for fire engineering brief (FEB)	Residential: $500.00 Additional time: $250.00 per hour Commercial: $540.00 Additional time: $270.00 per hour $1,080.00 Additional time: $270.00 per hour
Digital lodgement fee	Not charged for free-standing and inbuilt wood burners, minor works building consents, Schedule 1 exemptions, extension of time requests, and code compliance certificates applications	Residential: $100.00 (below $500,000 value of work) $175.00 (incl and above $500,000 value of work) Commercial: $250.00 (below $500,000 value of work) $500.00 (incl and above $500,000 value of work)		Digital lodgement fee: new structure for 2025-26 (refer to the information below)

Total building consent value of work	2024–25 Processing & Inspections included	2024–25 Fees	2025–26 Processing & Inspections included	2025–26 Fees
Digital lodgement fee: Parent application Form 2		N/A Digital lodgement: new fee structure for 2025-26	Application for project information memorandum and/or building consent Not charged for inbuilt and free-standing fires. Project information memorandum only - Application for project information memorandum	$80.00 fixed fee - value of work less than $125,000 0.075% multiplier for value of work equal to or greater than $125,000 $80.00 fixed fee
Digital lodgement fee: Form 8		N/A Digital lodgement: new fee structure for 2025-26	Application for certificate of acceptance	$80.00 fixed fee - value of work less than $125,000 $350.00 fixed fee value of work equal to or greater than $125,000
Digital lodgement fee: Amendment application form 2		N/A Digital lodgement: new fee structure for 2025-26	Application for amendment to a building consent Note: changes in value of work – to be charged as per the new value of work Not charged for inbuilt and free-standing fires	$80.00 fixed fee - value of work less than $125,000 0.075% multiplier for value of work equal to or greater than $125,000
Digital lodgement fee: Supporting application form 15		N/A Digital lodgement: new fee structure for 2025-26	Application for certificate of public use	$80.00 fixed fee
Digital lodgement fee: Other application		N/A Digital lodgement: new fee structure for 2025-26	Applications for an exemption to a building consent	$80.00 fixed fee
Free-standing and inbuilt fire Fast Track - 5 days	1.5 hours processing, 1 hour inspection time, and 0.5 hours admin time	Residential $657.50 Commercial $707.50	1.5 hours processing, 0.5 hours admin, and 1 hour inspection time	Residential: $707.50 Commercial: $757.50
Minor works (minor drainage)	Up to 2 hours processing, 0.5 hours admin, and 2 hours inspection time	Residential $1,002.50 Commercial $1,082.50	Up to 2 hours processing, 0.5 hours admin, and 2 hours inspection time	Residential: $1,082.50 Commercial: $1,162.50
To > $5,000	Up to 3 hours processing, 0.5 hours admin, and 2 hours inspection time	Residential $1,232.50 Commercial $1,332.50	Up to 3 hours processing, 0.5 hours admin, and 2 hours inspection time	Residential: $1,332.50 Commercial: $1,432.50
To $10,000	Up to 5 hours processing, 1 hour admin, and 2 hours inspection time	Residential $1,775.00 Commercial $1,915.00	Up to 5 hours processing, 1 hour admin, and 2 hours inspection time	Residential: $1,915.00 Commercial: $2,055.00
To $19,999	Up to 5.5 hours processing, 1.5 hours admin, and 3 hours inspection time	Residential $2,202.50 Commercial $2,372.50	Up to 5.5 hours processing, 1.5 hours admin, and 3 hours inspection time	Residential: $2,372.50 Commercial: $2,542.50

Total building consent value of work	2024–25 Processing & Inspections included	2024–25 Fees	2025–26 Processing & Inspections included	2025–26 Fees
To $50,000	Up to 7 hours processing, 1.5 hours admin, and 4 hours inspection time	Residential $2,777.50 Commercial $2,997.50	Up to 7 hours processing, 1.5 hours admin, and 4 hours inspection time	Residential: $2,997.50 Commercial: $3,217.50
To $100,000	Up to 8 hours processing, 1.5 hours admin, and 5 hours inspection time	Residential $3,237.50 Commercial $3,437.50	Up to 8 hours processing, 1.5 hours admin, and 5 hours inspection time	Residential: $3,497.50 Commercial: $3,757.50
To $200,000	Up to 10 hours processing, 1.5 hours admin, and 6 hours inspection time	Residential $3,927.50 Commercial $4,247.50	Up to 10 hours processing, 1.5 hours admin, and 6 hours inspection time	Residential: $4,247.50 Commercial: $4,567.50
To $300,000	Up to 11 hours processing, 1.5 hours admin, and 7 hours inspection time	Residential $4,387.50 Commercial $4,747.50	Up to 11 hours processing, 1.5 hours admin, and 7 hours inspection time	Residential: $4,747.50 Commercial: $5,107.50
To $500,000	Up to 12 hours processing, 2.5 hours admin, and 8 hours inspection time	Residential $5,012.50 Commercial $5,412.50	Up to 12 hours processing, 2.5 hours admin, and 8 hours inspection time	Residential: $5,412.50 Commercial: $5,812.50
To $1,000,000	Up to 16 hours processing, 2.5 hours admin, and 8 hours inspection time	Residential $5,932.50 Commercial $6,412.50	Up to 16 hours processing, 2.5 hours admin, and 8 hours inspection time	Residential: $6,412.50 Commercial: $6,892.50
To $2,000,000	Up to 20 hours processing, 2.5 hours admin, and 9 hours inspection time	Residential $7,082.50 Commercial $7,662.50	Up to 20 hours processing, 2.5 hours admin, and 9 hours inspection time	Residential: $7,662.50 Commercial: $8,242.50
Over $2,000,000	Up to 22 hours processing, 3 hours admin, and 10 hours inspection time	Residential $7,855.00 Commercial $8,495.00	Up to 22 hours processing, 3 hours admin, and 10 hours inspection time	Residential: $8,495.00 Commercial: $9,135.00
Schedule 1 exemption - minor works including exemption for blown insulation	Up to 1 hour processing and 1 hour admin	Residential: $395.00 Additional time: $230.00 per hour Commercial: $415.00 Additional time: $250.00 per hour	Up to 1 hour processing and 1 hour admin time	Residential: $415.00 Additional time: $250.00 per hour Commercial: $435.00 Additional time: $270.00 per hour
Schedule 1 exemption - all others	Up to 4 hours processing and 1 hour admin	Residential: $1,085.00 Additional time: $230.00 per hour Commercial: $1,165.00 Additional time: $250.00 per hour	Up to 4 hours processing and 1 hour admin time	Residential: $1,165.00 Additional time: $250.00 per hour Commercial: $1,245.00 Additional time: $270.00 per hour
Certificate for public use	Up to 2 hours processing, 1 hour admin, and 1 hour inspection time	Residential: $855.00 Additional time: $230.00 per hour Commercial $915.00 Additional time: $250.00 per hour	Up to 2 hours processing, 1 hour admin, and 1 hour inspection time	Residential: $915.00 Additional time: $250.00 per hour Commercial: $975.00 Additional time: $270.00 per hour
Fast track - processed within 10 working days (conditions apply - applications will be accepted on a case-by-case basis only)		Two times application fee Additional time: Residential: $460.00 per hour Commercial: $500.00 per hour		Two times application fee Additional time: Residential: $500.00 per hour Commercial: $540.00 per hour
Extension of time		Residential: $460.00 Commercial: $500.00		Residential: $500.00 Commercial: $540.00

Total building consent value of work	2024–25 Processing & Inspections included	2024–25 Fees	2025–26 Processing & Inspections included	2025–26 Fees
Notice to fix		Residential: $230.00 Additional time: $230.00 per hour Commercial: $250.00 Additional time: $250.00 per hour		Residential: $250.00 Additional time: $250.00 per hour Commercial: $270.00 Additional time: $270.00 per hour
Owner supplied information		$230.00 per hour		Residential: $250.00 per hour Commercial: $270.00 per hour
Project information memorandum	Up to 2 hours processing and 1 hour admin time	Residential: $625.00 Additional time: $230.00 per hour Commercial: $665.00 Additional time: $250.00 per hour	Up to 2 hours processing and 1 hour admin time	Residential: $665.00 Additional time: $250.00 per hour Commercial: $705.00 Additional time: $270.00 per hour

Building consent fee terms and late payment

Initial fees and additional fees

Initial fees can be paid any time from the invoice being received and must be paid before approved applications are issued by Council. The processing of your application will continue when you receive the invoice. Further charges will be invoiced for disbursements and if additional time is spent processing the application.

Terms of payment

Payment of additional consenting, administration, disbursements, and consultants' fees shall be paid before application is issued. Additional inspection fees shall be paid before code compliance certificate is issued.

Late payment will incur:

- an additional administrative fee - lesser of 10 percent of the overdue amount or $357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

Other fees	2024–25 Fees	2025–26 Fees
Restricted building work (for works $20,000 and over)	$115.00	$125.00
BCA Accreditation Levy (for works $20,000 and over)	Residential: $65.00 Commercial: $80.00	$1.00 per $1,000.00 project value (non-refundable)
Code compliance certificate (Application fee for all building work included in an issued building consent, excluding free-standing and in-built fires)	Residential: $510 (includes 1.5 hours of processing, 1 hour of admin) Additional time: $230 per hour Commercial: $1,040 (includes 3.5 hours of processing, 1 hour of admin) Additional time: $250 per hour	Residential: $540.00 (includes 1.5 hours of processing, 1 hour of admin) Additional time: $250.00 per hour Commercial: $1,110.00 (includes 3.5 hours of processing, 1 hour of admin) Additional time: $270.00 per hour
Code compliance certificates for building consents older than 5 years	N/A New fee for 2025-26	Residential: $1,040.00 (includes 1.5 hours of processing, 1 hour of admin, 1 hour inspection time, and CCC hardcopy lodgement fee $250.00) Additional time: $250.00 per hour Commercial: $1,650.00 (includes 3.5 hours of processing, 1 hour of admin, 1 hour inspection time, and CCC hardcopy lodgement fee $270.00) Additional time: $270.00 per hour

Other fees	2024–25 Fees	2025–26 Fees
All additional processing and admin (per hour) - except where a different rate is listed	Admin only: $165.00 Residential: $230.00 Commercial: $250.00	Admin only: $165.00 Residential: $250.00 Commercial: $270.00
Building inspections – minimum charge of 1 hour per inspection	Residential: $230.00 Additional time: $230.00 per hour Commercial: $250.00 Additional time: $250.00 per hour	Residential: $250.00 Additional time: $250.00 per hour Commercial: $270.00 Additional time: $270.00 per hour
Amendment to building consent including B2 durability modification	Residential: $625.00 (includes 2 hours processing and 1 hour admin) Additional time: $230.00 per hour Commercial: $665.00 (includes 2 hours processing and 1 hour admin) Additional time: $250.00 per hour	Residential: 665.00 (includes 2 hours processing and 1 hour admin) Additional time: $250.00 per hour Commercial: $705.00 (includes 2 hours processing and 1 hour admin) Additional time: $270.00 per hour
Section 72 - building on land subject to natural hazards	Residential: actual cost Commercial: actual cost (Processing time covered in initial fee)	Residential: actual cost
Section 75 - building on two or more allotments	Residential: actual cost Commercial: actual cost (Processing time covered in initial fee)	Residential: actual cost Commercial: actual cost (Processing time covered in initial fee)
Structural checking fee	Actual cost	Actual cost

Environmental sustainability initiatives	2024–25 Fees	2025–26 Fees
Consents for: • Domestic solar hot water heating panels • Solar water heating systems • Hot water heat pump systems • Hot water systems, ie, wetbacks associated with wood pellet stoves or low-emission wood burners • Replacing gas water heater with resistive electric or heat-pump hot water heater	Free of charge for 5 hours of initial processing and 1 monitoring inspection, after which standard charges for the category of consent will apply, ie, • Residential: $230.00 per hour	Free of charge for 5 hours of initial processing and 1 monitoring inspection, after which standard charges for the category of consent will apply, ie, •Residential: $250.00 per hour

Certificate of Acceptance (COA)	2024–25 Fees	2025–26 Fees
Works under $100,000	$1,300.00 and normal building consent fee and any levies required eg, for MBIE Additional time: Residential: $230.00 per hour Commercial: $250.00 per hour Additional processing time will be charged at the end of the process	$1,300.00 and normal building consent fee and any levies required eg, for MBIE Additional time: Residential: $250.00 per hour Commercial: $270.00 per hour Additional processing time will be charged at the end of the process
Works $100,000 and over	$3,800.00 and normal building consent fee and any levies required eg, for MBIE Additional time: Residential: $230.00 per hour Commercial: $250.00 per hour Additional processing time will be charged at the end of the process	$3,800.00 and normal building consent fee and any levies required eg, for MBIE Additional time: Residential: $250.00 per hour Commercial: $270.00 per hour Additional processing time will be charged at the end of the process

Other fees	2024-25 Processing included	2024-25 Fees	2025-26 Processing included	2025-26 Fees
Compliance Schedule (CS), Building Warrant of Fitness (BWoF), and enforcement				
BWoF Registration: 1-2 specified systems	0.5 hours	$115.00	0.5 hours	$135.00
BWOF registration 3–8 specified systems	1 hour	$250.00	1 hour	$270.00
BWOF registration 9 or more specified systems	2 hours	$500.00	2 hours	$540.00
Residential cable car registration		$115.00 per hour		This fee for 2025-26 is covered under BWoF Registration: 1-2 specified systems
BWoF/CS audit		$250.00 per hour		$270.00 per hour
BWoF/CS audit follow-up		N/A New fee for 2025-26		$270.00 per hour
New CS or amendment to CS		$250.00 per hour		$270.00 per hour
Notice to fix		Residential: $230.00 per hour Commercial: $250.00 per hour		Residential: $250.00 per hour Commercial: $270.00 per hour
Dangerous, affected, or insanitary building notice		N/A New fee for 2025-26		Residential: $250.00 per hour Commercial: $270.00 per hour
Additional time - except where a different rate is listed		$250.00 per hour		$270.00 per hour
Infringement notice		N/A New fee for 2025-26		$270.00 per hour plus the fee as per Schedule 1, Building (Infringement Offences, Fees, and Forms) Regulations 2007

BWoF fee terms

Registration fees must be paid between the BWoF renewal date and the 20th of the following month.

Late payments

If payment is not received by the 20th of the month following the renewal date of your BWoF, the following will apply:

- an additional administrative fee - lesser of 10 percent of the overdue amount or $357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

BWoF audit fee terms

Terms of payment

Payment to be made before the 20th of the following month.

Late payment

If payment is not received by the 20th of the month following, the following will apply:

- an additional administrative fee - lesser of 10% of the overdue amount or $357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

Other fees	2024–25 Fees	2025–26 Fees
Earthquake prone buildings		
Issuing earthquake prone building notice	$250 per hour	$270.00 per hour
Extension of time	$250.00 per hour	$270.00 per hour
Exemption	$250.00 per hour	$270.00 per hour
Additional time	$250.00 per hour	$270.00 per hour
Earthquake prone building on MBIE register	$250.00 per building	$270.00 per building
Residential pools		
Pool audit inspection (including empty pools)	$230.00 per hour	$250.00 per hour
Pool re-inspection	$115.00 per 0.5 hour	$125.00 per 0.5 hour
Pools receipt of IQPI report	$115.00 (first 0.5 hour) Additional time: $230.00 per hour	$125.00 (first 0.5 hour) Additional time: $250.00 per hour
Applications for waivers under section 67A of the Building Act 2004	$400.00 Additional time: $230.00 per hour	$400.00 Additional time: $250.00 per hour
Notice to fix	$230.00 per hour	$250.00 per hour

Pools late payment terms

If payment is not received by the 20th of the month following the date of the invoice, the following will apply:

- an additional administrative fee - lesser of 10 percent of the overdue amount or $357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

Hardcopy lodgements and documents issued for consent

	2024–25 Fees	2025–26 Fees
Consent lodgement fee - hardcopy including electronic - not submitted via HCC's online consent system. Excludes: free-standing and in-built fires	Residential: $460.00 Commercial: $500.00	Residential: $500.00 Commercial: $540.00
Code compliance certificate lodgement fee (hardcopy including electronic not submitted via HCC's online Consent system) Excludes: free-standing and in-built fires. For building consents older than 5 years – see separate fee type in the 'Other fees' fee table.	N/A New fee for 2025-26	Residential: $250.00 Commercial: $270.00
Residential consent (printed approved documents)- processing	$230.00 per hour	$250.00 per hour
Commercial consent (printed approved documents) - processing	$250.00 per hour	$270.00 per hour

Application fee refunds

You can withdraw your building consent application before it has been granted by Council.

If you withdraw or cancel your application, any refund will reflect the time our team have already spent processing it.

Building information

	2024–25 Fees	2025–26 Fees
Approved building permit and building consent information	Available free on our website	Available free on our website
Request for building information sent by email	First 30 minutes free Additional time $115.00 per half hour	First 30 minutes free Additional time $125.00 per half hour
Request for building information hard copy	$2.15 per A4 $3.50 per A3	$2.15 per A4 $3.50 per A3
Plumbing and drainage plan	Available free on our website	Available free on our website
Aerial photography	Available free on our website	Available free on our website
A4 colour aerial photo	$4.50	$4.50
A3 colour aerial photo	$7.50	$7.50
Certificate of Title	$35.00	$35.00
Interests/document e.g. transfer, easement, covenant, lease	$31.50	$31.50

LIMS

All fees include GST	2024-25 Fees	2025-26 Fees
Residential property LIM	$475.00	$500.00
Commercial property LIM (base fee - includes 8 hours processing time)	$1,250.00	$1,280.00
Additional processing (per hour)	$205.00	$210.00
Fast track – residential only, processed within 5 working days (conditions apply, applications will be accepted on a case-by-case basis)	$800.00 when available	$825.00 when available
Completed LIM Your LIM will be sent electronically. A fee will apply if a hardcopy is requested		
Hardcopy LIM	$60.00	$60.00

LIM/Property information terms and late payment

Initial fees and additional fees

Fees must be paid before applications are processed and work is undertaken by Council.

Charges for commercial LIMs where additional time is spent processing the application will be invoiced.

Terms of payment

Late payment will incur:

- an additional administrative fee (10 percent of the overdue amount)
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount

LIM application fee refunds

If your application is withdrawn a refund may be given based on the amount of time already spent processing the LIM. Fast track applications are not eligible for refunds.

Development and financial contributions

	2024–25	2025–26
Remission, reconsideration, and special assessment deposit fee	$400.00	$400.00
Objection deposit	$3,000.00	$3,000.00
Development contribution objections		All actual and reasonable costs in accordance with section 150A of the Local Government Act 2002
Any independent consultants that are required to assist with remissions, reconsideration, or special assessment requests will be charged at actual cost.		
Full details of the development contributions charges and their makeup can be found in the Council's Development and Financial Contributions Policy. The charges are updated through each Annual/Long-term planning cycle in accordance with section 106(2C) of the Local Government Act 2002. The charges by catchment effective 1 July 2025 are presented below.		

	Western Hills	VALLEY FLOOR (including district wide charge)*	Stokes Valley	Wainuiomata	Eastbourne	Rural	Districtwide
Development contribution per EHU							
Transport	$0	$0	$0	$0	$0	$0	$2,374
Water	$615	$9,523	$0	$11,441	$0	$0	$1,578
Wastewater	$1,661	$8,496	$1,759	$6,481	$0	$0	$7,481
Stormwater	$92	$2,683	$60	$3,843	$2,713	$0	$953
Total	**$2,369**	**$20,702**	**$1,819**	**$21,765**	**$2,713**	**$0**	**$12,386**
Charge per EHU	**$14,755**	**$23,033**	**$14,205**	**$34,151**	**$15,099**	**$2,374**	**n/a**
GST inclusive	**$16,968**	**$26,487**	**$16,336**	**$39,274**	**$17,364**	**$2,731**	**$14,244**

The charges by catchment effective 1 July 2024 are presented below.

Development contribution per EHU							
Transport	$0	$0	$0	$0	$0	$0	$2,331
Water	$604	$9,523	$0	$11,178	$0	$0	$1,552
Wastewater	$1,634	$8,496	$1,727	$6,379	$0	$0	$7,340
Stormwater	$91	$2,683	$59	$3,759	$2,655	$0	$937
Total	**$2,329**	**$20,702**	**$1,786**	**$21,317**	**$2,655**	**$0**	**$12,160**
Charge per EHU	**$14,489**	**$23,033**	**$13,946**	**$33,477**	**$14,815**	**$2,331**	**n/a**
GST inclusive	**$16,663**	**$26,487**	**$16,038**	**$38,498**	**$17,037**	**$2,681**	**$13,984**

Environmental health

Food Act 2014 registration	**2024-25 Fees**	**2025-26 Fees**
Application for registration of Food Control Plan (FCP) based on a template or model issued by MPI	$390.00 (includes 2 hours processing)	$430.00 (includes 2 hours processing)
Application for registration of a business subject to a plan or model for National Programmes	$390.00 (includes 2 hours processing)	$430.00 (includes 2 hours processing)
Application for renewal of registration	$195.00 (includes 1 hour processing)	$215.00 (includes 1 hour processing)
Application for amendment to registration	$195.00 (includes 1 hour processing)	$215.00 (includes 1 hour processing)
Significant amendment to FCP	$195.00 (includes 1 hour processing)	$215.00 (includes 1 hour processing)
Additional time	$195.00 per hour	$215.00 per hour

Food Act 2014 verification	**2024-25 Fees**	**2025-26 Fees**
Verification of a FCP based on a template or model issued by MPI	$195.00 per hour for all verification activities, including travel time	$215.00 per hour for all verification activities, including travel time
Verification of a plan or model for National Programme 3 (NP3)	$195.00 per hour for all verification activities, including travel time	$215.00 per hour for all verification activities, including travel time
Verification of a plan or model for National Programme 2 or 1	$195.00 per hour for all verification activities, including travel time	$215.00 (includes 1 hour processing)
Cancellation of a verification within 3 days without acceptable reason	$195.00	$215.00
Inability to verify an FCP or National Programme at the scheduled time, or to carry out the verification due to the absence of key personnel, or the FCP, or records not being available	$195.00 in addition to any time spent, at $195.00 per hour	$215.00 in addition to any time spent, at $215.00 per hour

Food Act 2014 compliance	2024–25 Fees	2024–25 Timing of payment	2025–26 Fees	2025–26 Timing of payment
Issue of improvement notice or notice of direction	$195.00 per hour of activity	Payable on invoice	$185.00 per hour of activity	Payable on invoice
Food	$195.00 per hour of activity	$195.00 payable on application Remainder payable on invoice	$215.00 per hour of activity	$185.00 payable on application – remainder payable on invoice
All other services and compliance/monitoring activities for which a fee may be set under the Food Act. This includes follow-up visits to close out corrective actions, review of (successful) appeals/ submissions to verification outcomes, surrender, suspension, and revocation of registration	$195.00 per hour of activity	Payable on invoice	$215.00 per hour of activity	Payable on invoice

Additional fees	2024-25 Fees	2025-26 Fees
FCP template and record blanks (photocopy and bound)	$35.00	$35.00
Replacement diary (photocopy and bound)	$35.00	$35.00
NP guidance and record blanks (photocopy and bound)	$35.00	$35.00
Thermometer	$35.00	$35.00
Change of ownership (non-food premises)	$195.00	$215.00
General administration fee	$195.00 per hour	$215.00 per hour
Hardcopy application fee where no online/electronic option is available	$90.00	$90.00

Amusement devices (temporary approval)	2024-25 Fees	2025-26 Fees
For one device, for the first 7 days of proposed operation or part thereof	$11.50	$11.50
For each additional device operated by the same owner, for the first 7 days or part thereof	$2.30	$2.30
For each device, for each further period of 7 days or part thereof	$1.15	$1.15

Appearance Industries Bylaw 2020	2024-25 Fees	2025-26 Fees
Registration fee for an appearance industry application	$290.00 (which includes up to 1.5 hour of inspection, administration, and travel time)	$320.00 (which includes up to 1.5 hour of inspection, administration, and travel time
Registration fee for a combined hairdresser/ appearance industry application	$390.00 (which includes up to two hours of inspection, administration, and travel time	$430.00 (which includes up to two hours of inspection, administration, and travel time
Additional time for registration/inspection and investigation of justified complaints under the Appearance Industries Bylaw	$195.00 per hour	$215.00 per hour

Gambling venue and board venue	2024-25 Fees	2025-26 Fees
Class 4 gambling venue and board venue applications (includes 2 hours of processing)	$390.00	$430.00
Additional processing time	$195.00 per hour	$215.00 per hour

Noise control	2024-25 Fees	2025-26 Fees
Seizure fine (stereo equipment)	$180.00 and $1.00 per day after the 1st month of storage	$180.00 and $1.00 per day after the 1st month of storage
Subsequent seizures (stereo equipment) within the same property within a 6-month period	$300.00 and $1.00 per day after the 1st month of storage	$300.00 and $1.00 per day after the 1st month of storage
Security alarms – daytime attendances	Payable on invoice	Payable on invoice
Security alarms – after hours attendances	Payable on invoice	Payable on invoice
Consultancy and survey fee	$195.00 per hour	$215.00 per hour

Premises licences (non-food)	2024-25 Fees	2025-26 Fees
Travelling shops (no food)	$195.00	$215.00
Hairdressers	$270.00	$300.00
Camping grounds	$345.00	$380.00
Hawkers (not including inside parks)	$195.00	$215.00
Permanent amusement devices	$195.00	$215.00
Mortuaries	$270.00	$300.00
Offensive trades	$270.00	$300.00
Change of ownership (non-food premises)	$195.00	$215.00
Hardcopy application fee where no online/electronic option is available	$90.00	$90.00
Late application administration fee for Special licences (all classes)	$120.00	$130.00

Alcohol licensing fees

Fees by cost/risk score

		2024–25		2025–26	
Risk category	Cost/risk score	Application fees	Annual fees	Application fees	Annual fees
Very low	0-2	$699.20	$305.90	$840	$367
Low	3-5	$1,158.05	$742.90	$1,505	$965
Medium	6-15	$1,551.35	$1,201.75	$2,143	$1,682
High	16-25	$1,944.65	$1,966.50	$2,916	$2,949
Very high	26+	$2,294.25	$2,731.25	$3,670	$4,370

Special licences

Application fees for special licences are calculated according to the size and frequency of the event or events covered by the special licence.

Special licence class	Type/number events	2024-25 Fees	2025-26 Fees
Class 1	• 1x large size event (400+ people) OR • more than 3 medium events (100-400 people) OR •more than 12 small events (less than 100 people)	$1,092.50	$1,748
Class 2	• 1-3 medium events (100-400 people) OR • 3-12 small events (less than 100 people)	$393.30	$589
Class 3	• 1-2 small events (less than 100 people)	$120.15	$132

Other fees	2024–25 Fees	2025–26 Fees
Manager's certificate - new or renewal application	$316.25	$316.25
Temporary authority (3-month term)	$563.75	$789.00
Appeal to Alcohol Regulatory and Licensing Authority (ARLA)	$517.50	$672.00
Public notice for alcohol licence applications (Council website)	$155.00	$155.00

Environmental policy

Requests for changes to District Plan

All actual costs related to the proposed plan change, including Council officers' time, will be borne by the applicant as follows:

	2024–25 Fees	2025–26 Fees
Requests for change to District Plan (deposit)	$12,750.00 Processing: up to 50 hours	$13,500.00 Processing: up to 50 hours
All work undertaken by Council's officers in connection with the request for the change shall be charged against the deposit at:	Business support: $150.00 per hour Planner: $255.00 per hour	Business support: $165.00 per hour Planner: $270.00 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating. **Council commissioners:** Chair: Members:	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination*	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination*
Independent commissioners: Chair: Member of hearing panel:	Actual cost Actual cost	Actual cost Actual cost

Please note:

- If the proposed change is notified publicly, advertising charges will be actual costs payable by the applicant.
- All information requested by the Council shall be supplied at the applicant's cost.
- All work undertaken by independent consultants, advisors, and/or specialists in connection with the request for the change shall be charged at the actual costs plus disbursements against the deposit.
- Actual costs of any external venue or equipment hire to run a successful hearing shall be borne by the applicant.

Notice of requirement and alterations to notices of requirement

All actual costs related to the requirement, including Council officers' time, will be borne by the requiring authority as follows:

	2024–25 Fees	2025–26 Fees
Notice of requirement and alterations to notices of requirement (deposit)	$12,750.00 Processing: up to 50 hours	$13,500.00 Processing: up to 50 hours
All work undertaken by Council officers in connection with the requirement shall be charged against the deposit at:	Business support: $150.00 per hour Planner: $255.00 per hour	Business support: $165.00 per hour Planner: $270.00 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating. **Council commissioners:** Chair Members	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination*	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination*
Independent commissioners: Chair Member of hearing panel	Actual cost Actual cost	Actual cost Actual cost

Please note:

- If the requirement is notified publicly, advertising charges will be actual costs payable by the requiring authority.
- All information requested by Council shall be supplied at the requiring authority's cost.
- All work undertaken by independent consultants, advisors, and/or specialists in connection with the requirement shall be charged at the actual costs plus disbursements against the deposit.
- Actual costs of any external venue or equipment hire to run a successful hearing shall be borne by the applicant.

Purchasing a printed copy of the District Plan	2024–25 Fees	2025–26 Fees
Electronic copy	Available online free of charge	Available online free of charge
Complete set	We encourage use of the ePlan. Costs will be dependent on the officer time required. Business support: $150.00 per hour Planner: $255.00 per hour	We encourage use of the ePlan. Costs will be dependent on the officer time required. Business support: $165.00 per hour Planner: $270.00 per hour

Landfill

	2024-25 Minimum charge	2024-25 Cost per tonne	2025-26 Minimum charge	2025-26 Cost per tonne
General refuse charges (any mixed rubbish loads)				
All light vehicles (cars, vans, utilities, including those with trailers)	$25.00	$260.00	$25.00	$288.00
All other vehicles	$120.00	$260.00	$120.00	$288.00
Green waste charges Includes all garden waste. Green waste must not be mixed with general refuse. Only applies to vehicles that can access the transfer station.				
All vehicles	$15.00	$126.50	$15.00	$130.00
Special and hazardous waste charges				
Household hazardous waste (household quantities only, normal charges otherwise apply)	Free	Free	Free	Free
Tyres (cost applies to any disposal involving more than four tyres)	$1,000	$2,000	1,030	$2,060
Polystyrene (prior approval required)	$2,500	$5,000	$2,575	$5,150
Special waste - general (prior approval required))	$170	$346	$189	$378
Asbestos (prior approval required)	$180	$366	$255	$510
Special waste – contaminated soil (prior approval required)	$250	$500	$199	$398

Libraries

	2024–25	2025–26
Interloans (non-urgent) per request	$15.00	$15.00
Interloans (urgent)	At cost	At cost
Lost/damaged items	Cost of the item at time of purchase by Hutt City Libraries	Cost of the item at time of purchase by Hutt City Libraries
Subscription access for anyone living outside the SMART libraries area who does not own a rate-paying property within the SMART libraries area	$30 for 3 months $60 for 6 months $120 for 1 year	$30 for 3 months $60 for 6 months $120 for 1 year
Photocopying and printing	B&W A4 $0.20 B&W A3 $0.40 Colour A4 $1.00 Colour A3 $2.00	B&W A4 $0.20 B&W A3 $0.40 Colour A4 $1.00 Colour A3 $2.00

Littering infringement fees

	2024–25	2025–26
Minor littering	$100.00	$100.00

Including but not limited to:
• cigarette butts
• wrappers/paper
• chewing gum
• small amount of food waste
• takeaway food/drink containers
• fish and chip papers
• plastic drink bottle(s) and aluminium can(s)
• domestic/commercial waste in, or by, public litter bins
• single small bag of refuse

	2024–25	2025–26
Medium littering	$200.00	$200.00

Including but not limited to:
• multiple small bags, 1-3 large bags or boxes of refuse
• small furniture items
• small amounts of discard due to an insecure load from truck or trailer

	2024–25	2025–26
Major littering	$400.00	$400.00

Including but not limited to:
• any large volume of household/commercial/green waste
• car parts
• large furniture items
• four or more large rubbish bags
• hazardous rubbish such as used nappies, needles, sanitary pads, broken glass, wood with nails, and sharp metals.

Official information

If you're looking for access to information about yourself, this is covered by the Privacy Act 2020 free of charge. There is no charge for standard requests made under the Local Government Official Information and Meetings Act 1987. No charges will apply where the information cannot be readily found, or for time spent deciding whether information will be released. The following charges will apply for non-standard requests made under the Local Government Official Information and Meetings Act 1987. Charges will be notified and agreed with the requester before any copying, scanning, collation, or redaction is carried out.

A charge may be modified or waived at the discretion of a general manager:
• if the information is in the public interest to release
• if payment might cause financial hardship
• or where the information assists public organisations in their work

	2024–25	2025–26
Reproduction fees		
Photocopying A3/A4 – up to 20 pages	Free of charge	Free of charge
Photocopying A3/A4 – over 20 pages	$0.20 per page	$0.20 per page
Scanning or copying of items larger than A3 Charged on a case-by-case basis depending on size, original format, and condition	Reproduction costs: As notified on request Staff time: $40.00 per half hour	Reproduction costs: As notified on request Staff time: $40.00 per half hour

Substantial collation and redaction For requests which require substantial collation, scanning, and/or redaction before release (non-standard) the following charges will apply:	2024–25	2025–26
First hour of staff time	Free of charge	Free of charge
Charge per additional half hour of staff time or part thereof	$40.00	$40.00
Any external contractor time as required	Actual cost	Actual cost

Expense charges

All charges will need to be paid before you receive the information you have requested. All charges incurred will be fixed so to recover the actual costs involved, including:

- photocopying – the first 20 pages are free. Every A4 page after that will be charged at 20 cents
- producing a document by computer or similar equipment
- reproducing a photograph, film, video, or audio recording
- viewing or hearing a visual or audio recording
- providing a copy of any map, plan, or other document larger than A4
- retrieval of information offsite or any situation where a direct charge is incurred in providing the information

Parking

Parking meters operate between 9am and 5pm, seven days a week (excluding public holidays),

You can pay:

- with coins or by credit card
- through the free PayMyPark website or app - pay your parking from your smartphone and extend your time remotely
- with a SmartPark in-car meters that you can top up online

	2024-25 Zone conditions	2024-25 Charges	2025-26 Zone conditions	2025-26 Charges
Parking zone				
Shoppers (green HC2) zone	• 2-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour	• 2-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour
Commuter (yellow HC3) zone	• No daily maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $10.00 maximum daily charge	• No daily maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $12 maximum daily charge
Shoppers/Commuter (purple HC5) zone	• 4-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour	• 4-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour
Riverbank car park (light blue) zone	• No daily maximum parking duration • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $10.00 maximum daily charge Monthly pass*: $150.00	• No daily maximum parking duration • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $12 maximum daily charge Monthly pass: $153.00 Retire reduced monthly pass from Dec 2025 onwards

Infringements for metered parking

Government made recent announcements with increases to the below fees from 1 October 2024. Click to read their announcement.

Infringement	2024–25 Charge	2025–26 Charge
Parked in a metered area without paying the required fee	$70.00	$70.00
Parking on a mobility car park without displaying a valid mobility pass card	$750.00	$750.00

Overstaying excess time	2024–25 Charge	2025–26 Charge
Less than 30 minutes	$20.00	$20.00
More than 30 minutes but less than 1 hour	$25.00	$25.00
More than 1 hour but less than 2 hours	$36.00	$36.00
More than 2 hours but less than 4 hours	$51.00	$51.00
More than 4 hours but less than 6 hours	$71.00	$71.00
More than 6 hours	$97.00	$97.00

EV charging stations	2025–25 Charge	2025–26 Charge
If pricing based on power consumption only ($/kWh)	Maximum cost per kWh: $0.75/kWh	Maximum cost per kWh: $0.75/kWh
If combined pricing based on power consumption and time ($/kWh and $/min)	Maximum cost per kWh when charging: $0.31 Maximum cost per minute when charging: $0.31	Maximum cost per kWh when charging: $0.31 Maximum cost per minute when charging: $0.31
Idle fees ($/min)	Maximum cost per minute when not charging: $1	Maximum cost per minute when not charging: $1

Kerbside rubbish and recycling	2025–25 Charge	2025–26 Charge
Additional/replacement/new wheelie bin for rubbish	$115.00	$115.00
Additional/replacement/new wheelie bin for recycling	$115.00	$115.00
Additional/replacement/new glass crate	$45.00	$45.00
Additional/replacement/new wheelie bins for rubbish and recycling and glass crate	$170.00	$170.00

Service fees apply for any bin changes except downsizing of rubbish bins and upsizing of recycling bins.

Roading

Roading fees and charges

Subdivision inspection & approval charges	2024–25 Charge	2025–26 Charge
Boundary adjustment	$320.00	$327.00
All business support/administration	$200.00 per hour	$204.00 per hour
All processing or monitoring by engineer	$250.00 per hour	$255.00 per hour
All processing or monitoring by senior/principal engineer	$320.00 per hour	$327.00 per hour

Privately installed motor crossing charges	2024–25 Charge	2024–25 Admin/ inspection charge	2025–26 Charge	2025–26 Admin/ inspection charge
Deposit for privately installed crossing ($336.00 refunded upon satisfactory completion of crossing)	$336.00	$223.35	Remove service	
Deposit for installation of a heavy duty or Extra heavy duty vehicle crossing ($569.00 refunded upon satisfactory completion of crossing)	$569.00	$223.35	Remove service	
Fee for compliance of installation on completion.	New fee in 2025-26		$228.00	

Corridor access requests

In accordance with clause 6.5 corridor manager cost recovery in the National Code, Council is able to recover costs in administering and monitoring corridor access requests (CAR) consent compliance.

Since 1 July 2015 Hutt City Council has aligned itself with Upper Hutt City Council's fees and charges for processing CAR. This includes charging a fee for texturising seal coats where trenches are located within the carriageway.

Subdivision inspection & approval charges	2024–25 Charge	2025–26 Charge
CAR - Minor Wor	$228.00	$233.00
CAR - Major Work	$260.00	$266.00
CAR - Project Work	$1,392.00	$1,423.00
Fee the texturizing seal coat of a trench in carriageway	$9.20/m2	$9.50
Re-inspection fee	$228.00	$233.00
Additional call-out inspection fee	New fee in 2025-26	$130.00 per hour

Cancellation & reinstatements	2024–25 Charge	2025–26 Charge
Work access permit extension	$110.00	$112.50
Traffic management plan amendment/corridor access request cancellation	$110.00	$112.50
Road closure request	$165.00	$169.00
Global corridor access request	$458.00	$468.00

Non-conformance penalty fees	2024–25 Charge	2025–26 Charge
Minor	$275.00	$281.00
Major	$880.00	$900.00
Non-notification penalty	$330.00	$337.50
Overdue CAR	New fee in 2025-26	$70.00 per week

Overweight vehicles	2024–25 Charge	2025–26 Charge
Annual permit renewals	New fee in 2025-26	$350.00
Single to 5-trip permit	New fee in 2025-26	$150.00

Other services	2024–25 Charge	2025–26 Charge
Skip bin or container on road reserve within corridor access	$88.00	$90.00 per week
Penalty for non-conformance	New fee in 2025-26	$300.00

Signboard hire and production costs

There are four signboards located in Lower Hutt that can be hired out by the week. The weekly hire fees include installation and removal costs. Total price for hiring is weekly hire fee plus production costs plus GST.

All prices are exclusive of GST.

2025-26 Charges

Signboard location	Side A hire per week	Side A production per booking	Side B hire per week	Side B production per booking
Ewen Bridge	$158.00	$179.00	$158.00	$179.00
Waione Street Bridge, Seaview	$158.00	$179.00	$112.00	$179.00
Kennedy Good Bridge, Avalon	$158.00	$179.00	$112.00	$179.00
Cambridge Terrace, Naenae	$112.00	$179.00	$112.00	$179.00
All four signboards	$588.00	$179.00	$496.00	$726.00

2024-25 Charges

Signboard location	Side A hire per week	Side A production per booking	Side B hire per week	Side B production per booking
Ewen Bridge	$155.00	$175.00	$155.00	$175.00
Waione Street Bridge, Seaview	$155.00	$175.00	$110.00	$175.00
Kennedy Good Bridge, Avalon	$155.00	$175.00	$110.00	$175.00
Cambridge Terrace, Naenae	$110.00	$175.00	$110.00	$175.00
All four signboards	$575.00	$710.00	$485.00	$710.00

Sports fields and parks

Season charges

Set to recover the percentage of operating cost identified below plus the full operating cost of ancillary services:

	2024–25					2025–26				
Recovery rates percentage	Level 1	Level 2	Level 3	Children	Training/ winter	Level 1	Level 2	Level 3	Children	Training/ winter
Sports	30%	20%	10%	5%	5%	30%	20%	10%	5%	5%
Cricket/Croquet	25%	15%	10%	5%	N/A	25%	15%	10%	5%	N/A

One-off or single day hire

Charged at 10 percent of the season charge per game or, where the game lasts three hours or longer, 15 percent of the season charge per day.

Special events charges

Charged at 10 percent of the season charge per game or, where the game lasts three hours or longer, 15 percent of the season charge per day.

Service	2024–25	2025–26
Events and commercial operators	Price on enquiry	Price on enquiry
Picnic bookings (30 or more people)	$58.00	$61.00
Filming	$470 per day	$493.50
Marquees for picnics/promotions - small	$116.00	$121.50
Marquees for picnics/promotions - up to 50m²	$232.00	$243.50
Marquees for picnics/promotions - up to 100m²	$470.00	$493.50
Marquees for picnics/promotions - larger	$707.00	$742.50

Service	2024–25	2025–26
Weddings	$116.00	$121.50
Hire of rooms, social facilities, and training fields	Price on enquiry	Price on enquiry
No. 1 field at Hutt Recreation Ground	Price on enquiry	Price on enquiry

Note: We give priority to season-long bookings over casual bookings.

Service	2024–25	2025–26
Subdivision review, application processing – Parks officer	New fee in 2025-26	$126.00 per hour
Leases and licences application processing - Parks officer (Note: First 5 hours are free, application fee is charged separately)	New fee in 2025-26	$57.00 per hour

Swimming pools

	2024–25 Charge	2025–26 Charge
Casual rates		
Adult (without community services card)	$7.00	$7.40
Adult (with community services card)	$5.50	$5.80
Child – Under 10 with Community Service Card	Free from 1 October 2024	Free
Child – 10 and over	$5.00	$5.30
Student (with ID)	$5.50	$5.80
Over 65s	$5.50	$5.80
Accessibility (for people with disability)	$5.50	$5.80
Spectator (non-supervising adult)	$3.00	$3.20
Family pass (two adults/four children)	$25.00	$26.00
Zoom Tube	$5.50	$5.80
Liquid Fitness Class	$9.50	$10.00
Easy Move or Nifties Class (selected pools)	$6.50	$7.00
Private spa/sauna and Swim (selected pools)	$9.00	$9.50
Shower only	$4.00	$4.20
Supervising adult for child under 10	Free	Free
Concession rates		
Adult 10 swim	$63.00	$66.50
Adult 30 swim	$182.00	$191.00
Accessibility 10 swim (for people with disability) Carers or support people assisting receive free admission	$43.00	$52.50
Child 10 swim	$45.00	$47.50
Child 30 swim	$130.00	$136.50
Over 65s, student (with ID) and adult with community services card 10 swim	$47.70	$52.50
Over 65s, student (with ID) and adult with community services card 30 swim	$137.80	$150.80
Liquid Fitness 10 Class	$86.50	$90.00
Easy Move or Nifties Class 10 Class	$58.50	$62.00
Recreation programmes 10 classes	$65.00	$68.00

Swimming pools

	2024–25 Charge	2025–26 Charge
Gym and swim memberships		
Swim or gym only (weekly)	$12.00	$12.50
Swim and gym (weekly)	$17.00	$18.00
Community Card Green Prescription (weekly)	$13.50	$14.50
Pool hire		
Regular hire (25 metres per hour)	$80.00	$84.00
Casual hire (25 metres per hour)	$143.00	$147.50
Regular hire (50 metres per hour) – Wainuiomata Pool	$175.00	$184.00
Casual hire (50 metres per hour) – Wainuiomata Pool	$292.00	$306.00
Lane charge (25 metres per hour)	$28.00	$29.50
School groups		
Group hire for lessons (per head)	$2.00	$2.50
Meeting rooms		
Casual hire (per hour)	$30.00	$31.50

Venue hire

Community halls and Neighbourhood Hubs

Principles:

- Spaces should be optimised, multi-purpose and flexible, and serve a wide range of activities
- Given population growth, increased residential density, and the loss of other community spaces (churches, etc), spaces need to be fairly shared across different groups (some historic arrangements may need to be revisited and quotas applied to enable this)
- Charges should reflect the type of activity taking place
- Charges should be within Council's Revenue and Finance Policy guidelines

Rate categories	Description
Commercial rate – base rate	Charged to business and groups that are generating revenue from their activity beyond cost recovery of the event
Significant individual benefit rate - 80% of base rate	Private events that are not open to all – eg, weddings, parties, celebrations and faith-based groups. This includes churches
Community rate 50% of base rate	Community group for community benefit and does not charge attendees per session beyond cost recovery
Partner rate 0%-50% of base rate	Activities which are open and free to attend and/or developed or delivered in partnership with Council and/or deliver strongly to Council's equity priority and/or focus areas of wellbeing activity may - at officer's discretion – be reduced down to 0%

Community halls:

- Hourly rates for hall hire are set out below.
- Annual EOI process to identify regular hirers wanting access to the same space, selection by assessment and/or ballot.
- Most bookings require refundable bonds.

Moera, Eastbourne, Belmont, Treadwell, and Wainuiomata community halls	2024–25 Charge Community	2024–25 Charge Individual benefit	2024–25 Charge Commercial	2025–26 Charge Community	2025–26 Charge Individual benefit	2025–26 Charge Commercial
Monday – Friday	$20.00	$33.00	$42.00	$22.00	$35.00	$43.50
Weekends and public holidays	$24.00	$38.00	$48.00	$25.00	$39.50	$49.50

Russell Keown House	2024–25 Charge Community	2024–25 Charge Individual benefit	2024–25 Charge Commercial	2025–26 Charge Community	2025–26 Charge Individual benefit	2025–26 Charge Commercial
Per hour	$13.00	$21.00	$26.00	$13.50	$21.50	$27.00
Up to 4 hours	$21.00	$33.00	$42.00	$22.00	$35.00	$43.50
Full day	$36.50	$58.00	$73.00	$37.50	$60.00	$75.00

Minoh House	2024–25 Charge Community	2024–25 Charge Individual benefit	2024–25 Charge Commercial	2025–26 Charge Community	2025–26 Charge Individual benefit	2025–26 Charge Commercial
Education session	$78.00	$125.00	$156.00	$78.00	$125.00	$156.00
Half day	$130.00	$208.00	$260.00	$130.00	$208.00	$260.00
Full day	$260.00	$416.00	$520.00	$260.00	$416.00	$520.00
Social events	$260.00	$416.00	$520.00	$260.00	$416.00	$520.00

Neighbourhood hub bookable spaces

- Includes AV for where AV is supplied
- Weekend bookings between 7am Saturday and 7pm Sunday attract a 10 percent premium
- Some bookings require refundable bonds
- Annual EOI process to identify regular hirers wanting access to the same space, selection by assessment and/or ballot

	2024–25 Charge			2025–26 Charge		
Meeting rooms in neighbourhood hubs	**Community**	**Individual benefit**	**Commercial**	**Community**	**Individual benefit**	**Commercial**
Eastbourne – small	$16.50	$26.00	$32.50	$17.00	$27.00	$33.50
Koraunui – small	$16.50	$26.00	$32.50	$17.00	$27.00	$33.50
Walter Nash – small	$16.50	$26.00	$32.50	$17.00	$27.00	$33.50
Wainuiomata – small	$16.50	$26.00	$32.50	$17.00	$27.00	$33.50
Wainuiomata - medium	$19.00	$30.00	$38.00	$19.50	$31.00	$39.00
Petone – boardroom	$19.00	$30.00	$38.00	$19.50	$31.00	$39.00
Eastbourne – boardroom	$19.00	$30.00	$38.00	$19.50	$31.00	$39.00
Koraunui – medium A	$19.00	$30.00	$38.00	$19.50	$31.00	$39.00
Koraunui – medium B	$19.00	$30.00	$38.00	$19.50	$31.00	$39.00
Koraunui – large A	$32.50	$52.00	$65.00	$33.50	$53.50	$67.00
Koraunui – large B	$32.50	$52.00	$65.00	$33.50	$53.50	$67.00
Koraunui – large A & B	$65.00	$104.00	$130.00	$67.00	$107.00	$134.00
Walter Nash – large	$32.50	$52.00	$65.00	$33.50	$53.50	$67.00
Walter Nash – large combined	$65.00	$104.00	$130.00	$67.00	$107.00	$134.00

	2024–25 Charge		2025–26 Charge	
Walter Nash courts	**Discounted: M-F 6am-6pm & S&S 6pm-10pm**	**Standard: M-F 6pm–10pm & S&S 7am-6pm**	**Discounted: M-F 6am-6pm & S&S 6pm-10pm**	**Standard: M-F 6pm–10pm & S&S 7am-6pm**
One court	$45.00	$64.00	$46.00	$66.00
Two courts	$80.00	$114.00	$82.50	$117.50
Three courts	$115.00	$164.00	$119.00	$169.00
Four courts	$150.00	$214.00	$155.50	$220.50
Five courts	$185.00	$264.00	$192.00	$272.00

	2024–25 Charge			2025–26 Charge		
Walter Nash stadiums	**Community**	**Individual benefit**	**Commercial**	**Community**	**Individual benefit**	**Commercial**
Front stadium – all day	$1,040	$1,664	$2,080	$1,070	$1,715	$2,142
Front stadium – ½ day	$520	$832	$1,040	$535	$856	$1,070
Back stadium – full day	$780	$1,248	$1,560	$803	$1,285	$1,607
Back stadium – ½ day	$390	$624	$780	$400	$642	$803
Full facility – all day	$2,340	$3,744	$4,680	$2,410	$3,856	$4,820
Full facility – ½ day	$1,625	$2,600	$3,250	$1,674	$2,678	$3,348

Note: Charges are for venue only with separate charges applying for equipment, cleaning, security, etc, on enquiry.

Little Theatre

	2024–25	
Hours and sessions	**Monday to Friday**	**Weekends and public holidays**
Full day hire (8am-11pm)	$420	$575
Per hour after 11 pm	$95	$135
Note: 25% discount for community organisations		
Site induction (new charge in 2023–24)	$225 per event	
Post event reset and tech check	$225 per event	
Site cleaning	$172.50 per event	
Technician*	$75 hourly	
*Minimum three hours		

	2025–26	
Hours and sessions	**Monday to Friday**	**Weekends and public holidays**
Full day hire (8am-11pm)	$435	$595
Per hour after 11 pm	$100	$140
Note: 25% discount for community organisations.		
Site induction (new charge in 2023–24)	$225	
Post event reset and tech check	$225	
Site cleaning	$180	
Technician*	$75	
*Minimum three hours		

Dowse Museum

Some bookings require refundable bonds.

Room charges (per hour)	2024–25	2025–26
James Coe 1	$75.00	$78.00
James Coe 2	$65.00	$68.00
Foyer	$70.00	$72.00
Meeting room	$40.00	$42.00
Courtyard	$40.00	$42.00
James Coe Centre (JC1+JC2)	$125.00	$132.00
Staff charges (per hour)		
Duty manager	$40.00	$42.00
Bar staff/After hours	$35.00	$36.00
Security staff	$60.00	$62.00
Discount rates		
Hutt City Council	20%	20%
Community	60%	60%
Post event cleaning cost (new charge in 2023–24)	$50.00	-

Trade waste user charges

	2024–25	2025–26
Flow	$0.579 per cubic metre	$0.60 per cubic metre
Total suspended solids	$1.256 per kilogram	$1.30 per kilogram
COD (chemical oxygen demand)	$0.440 per kilogram	$0.45 per kilogram

Trade waste class

	2024–25		2025–26	
	Consent fees	Consent + $175 if conditional consent required	Consent fees	Consent + $185 if conditional consent required
Class 1: High risk	$1,845.00	$2,020.00	$1,900.00	$2,085.00
Class 2: Moderate risk	$935.00	$1,110.00	$965.00	$1,150.00
Class 3: Low risk	$520.00	$695.00	$535.00	$735.00
Class 4: Minimal risk	$280.00	$455.00	$290.00	$475.00
Class 5: Minimal risk low flow	$135.00	N/A	$140.00	N/A
Application fee		$105		$110.00
Re-inspection fee		$130.00		$135.00
Late payment additional fee		$110.00		$115.00
Transfer additional fee		$55.00		$60.00

Service connection applications

Service connection	2024–25	2025–26
Sewer/Wastewater	$140.00	$145.00
Stormwater	$140.00	$145.00
Water	$140.00	$145.00

Water

	2024–25	2025–26
Fee for use of water by builders on unmetered industrial and commercial sites	$140.00	$145.00
Charge for ordinary supply Class 2 Water		
Minimum charge per cubic metre	$4.25	$4.75
Water supplied by hydrant		
Per cubic metre	$4.25	$4.75
Minimum charge	$140.00	$145.00

Āpitihanga
Appendices

Ngā whakamāramatanga
Definitions

10 Year Plan – A plan that describes the activities of a local authority, its community outcomes, and its long-term focus in terms of decisions and activities. This is the same as our Long-Term Plan (LTP).

Activity statement - This statement describes the amount of money needed to operate and maintain facilities and services and to cover capital expenses within an activity function.

Annual Plan – A plan that describes the activities of the local authority in relation to the LTP, with a particular focus on the financial year for which the document is produced.

Asset – Something of value that Council owns on behalf of the people of Te Awa Kairangi ki Tai Lower Hutt, such as roads, drains, parks, and buildings.

Asset Management Plan – A long-term plan for managing an asset to ensure that it continues to have the capacity to provide an agreed level of service and that costs over the life of the asset are minimised.

Assumptions/assumed – Refers to accepting certain conditions or premises as true or valid without explicit confirmation, often used as the basis for decision-making or planning.

Balanced operating budget - A balanced operating budget occurs when Council's projected operating revenue matches or exceeds its planned operating expenditure, ensuring that the Council does not spend more than it earns.

Borrowings - Refers to obtaining funds from external sources, typically through loans or bonds, to finance projects or cover expenses.

Capital expenditure – Money spent on acquiring or building long-term Council assets.

Capital value - The value of land plus additions such as buildings, driveways, and fences.

Central business district (CBD) – Te Awa Kairangi ki Tai Lower Hutt's city centre.

Compliance - Compliance refers to adhering to relevant laws, regulations, policies, and standards set forth by governing bodies or authorities, ensuring that the Council operates within legal and ethical boundaries.

Consultation document - A document that clearly explains matters proposed to be included in the 10 Year Plan and provides an opportunity for the public to participate in decision-making. It explains objectives, significant issues, and how rates, debt and levels of service might be affected as a result of those decisions. The content requirements of the consultation document are set out in the Local Government Act 2002.

Council-controlled organisation (CCO) – A company or trust, in which Council is at least a 50 percent shareholder that independently manages facilities, delivers services, and undertakes developments on behalf of the Te Awa Kairangi ki Tai Lower Hutt community. Where necessary, Council provides operational funding to these organisations.

Critical infrastructure - Assets which provide critical services, failure of which could result in major outages or disruptions to service such as reservoirs, pumping stations, and main network pipes.

Democracy - A way Council govern themselves. It can be used to mean community participation in decision making between elections, as well as at elections.

Depreciation (amortisation) – An expense charged each year to reflect the estimated cost of using our assets over their lives. Amortisation relates to 'intangible' assets such as software (as distinct from physical assets, which are covered by the term depreciation).

Development contribution - A payment made by a developer to cover part of the costs of providing infrastructure to a new development, ie, growth-related cost.

Employee costs – The costs of all staff expenditure, including wages, salaries, and related taxes, training, and recruitment costs. Remuneration of elected and appointed representatives is also included under this heading. This does not include CCO director fees, which are included in operating expenditure.

Financial year – Council's financial year runs from 1 July to 30 June of the following year.

General rates - The rates levied on most properties for general services including residential, rural, business, and utility. They are levied on the basis of zoning, land use, and capital value.

Grant or subsidy - Money given from local or central government or other funds to a person or group for a specified purpose.

Hearing - Meeting at which members of the public speak formally to elected representatives and/or staff about an issue.

Income - Revenue gained from all sources during the year, such as rates, grants, special funds, subsidies, and fees and charges. Income does not include loans or the proceeds in excess of the net book value from the sale of assets.

Inflation - Inflation is the gradual increase in the prices of goods and services in an economy over time.

Infrastructure - The stock of fixed capital equipment that helps a community to function. This includes the pipes and machinery that allow Council to collect and manage water, wastewater, stormwater, and rubbish, as well as assets such as roads and buildings.

Intergenerational equity - Refers to the principle of ensuring fairness and sustainability in decision-making processes that impact present and future generations, aiming to distribute resources, benefits, and burdens fairly across different generations while preserving the environment and meeting the needs of both current and future residents.

Local Government Act 2002 – The key legislation that defines the powers and responsibilities of local authorities like Hutt City Council.

Long Term Plan (LTP) – See 10 Year Plan, above.

Maintenance costs – Money spent to keep the Council's assets in working condition, such as repairs and maintenance.

Mana Whenua – Māori who have historic and territorial rights over the land. Mana Whenua refers to Iwi and Hapū who have these rights in Te Awa Kairangi ki Tai Lower Hutt. The tribe's history and legends are based in the lands they have occupied over generations and the land enables and sustains the people, the places, and the processes of Te Ao Māori (Māori worldview).

Operating expenditure – Money spent on the day-to-day operations of the Council.

Operating projects – Significant projects that do not result in the creation of Council assets.

Performance measure – A measure that shows how well Council is doing in achieving the goals it has set for itself.

Policy - A policy is a predetermined course of action or set of guidelines established by the Council to guide decision-making, address specific issues, or achieve particular goals within the community.

Rates – A form of property tax. In Te Awa Kairangi ki Tai Lower Hutt, we have both general rates and targeted rates. General rates are based on a property's capital value, and Council uses this money to invest in things like footpaths and libraries. Targeted Rates are a fixed amount for each rating unit or separately used and inhabitable part (SUIP) of a rating unit. Targeted rates pay for things like water or wastewater.

Residents satisfaction survey (RSS) – This survey is conducted using a panel system, where a group of residents receive surveys to provide feedback on the city.

Resource consent - Where a Council, using delegated authority under the Resource Management Act, gives an applicant permission for a particular land use activity.

Resource Management Act (RMA) - Resource Management Act (RMA) is New Zealand's main piece of legislation that sets out how Council should manage our environment.

Revenue - Revenue represents the income generated by the Council through various sources, such as taxes, fees, grants, and other sources, which are crucial for funding public services and initiatives within the community.

Significance – The degree of importance of an issue, proposal, decision, or matter as assessed by a local authority in terms of its likely consequences for the current and future social, economic, environmental, or cultural wellbeing of the community.

Significant activity – An activity deemed to be significant according to Council's Significance and Engagement Policy.

Seaview Marina Limited (SML) – This is a Council-controlled organisation which is Wellington's newest and fastest developing marina, situated at the sheltered north-east end of Wellington Harbour.

Strategy - A policy is a predetermined course of action or set of guidelines established by the Council to guide decision-making, address specific issues, or achieve particular goals within the community.

Submission - Feedback or proposal from a citizen or group on an issue aimed to influence judgement at the Council level at times such as draft Annual Plan, draft 10 Year Plan or other new significant plans.

Targeted rate – Any rate levied other than the general rate, which is targeted at users of a service such as water supply, wastewater, refuse and recycling, and the Jackson Street Programme.

Te Āti Awa – An Iwi with historic and territorial rights over Te Awa Kairangi, Lower Hutt, and Te Upoko o Te Ika a Māui, the wider Wellington region. Te Āti Awa in this region share close kinship to Te Āti Awa in northern Taranaki, Kāpiti, and the northern areas of the South Island.

Three Waters/water Services - A term for grouping the three water services provided by Councils together: water supply, wastewater, and stormwater.

Urban Plus Limited (UPL) & Urban Plus Limited Developments Limited (UPL DL) – These are Council-controlled organisations and are multidisciplined property companies. They provide high-quality residential property development, rental housing portfolio management, and strategic property services.

User charges – Income to Council through fees and charges paid by those who use specific services Council provides.

Waste levy - The waste disposal levy raises revenue for initiatives to reduce waste and encourage resource recovery (eg, composting and recycling).

Wellington Water Ltd - Wellington region's professional water services provider. Wellington Water is 100 percent Council owned and funded, and its job is to provide safe and healthy drinking water, collect and treat wastewater, and ensure the stormwater network is well managed.

Works programme - The works programme sets out the plans to be carried out over the next 10 years, such as pipeline renewal upgrades, enhanced cycle tracks, or equipment replacements. The schedule includes the year the work will take place, the costs of the work, and the source of funding.

Whakapā mai
Contact details

Your Mayor and Councillors

Hutt City Council is made up of 12 Councillors and a Mayor. Along with all other local authorities in New Zealand, Council is elected every three years.

The Mayor and six Councillors are elected on a city-wide basis and six Councillors are elected to represent their respective wards while working in the best interests of the city as a whole. There are six wards – Northern, Eastern, Central, Western, Harbour, and Wainuiomata – each with one Councillor.

Following elections in October 2022, a new Council was sworn in for the new triennium. You can find information about Hutt City Council's elected members below and on our website – hutt.city/councillors

Campbell Barry
Koromatua | Mayor

Tui Lewis
Koromatua Tuarua | Deputy Mayor
Kaikaunihera ki te Whanganui
Harbour Ward Councillor

Josh Briggs
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Brady Dyer
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Simon Edwards
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Karen Morgan
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Tony Stallinger
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Gabriel Tupou
Kaikaunihera o Te Tāone Whānui
City Wide Councillor

Glenda Barratt
Kaikaunihera ki Te Riu
Central Ward Councillor

Keri Brown
Kaikaunihera o Wainuiomata
Wainuiomata Ward Councillor

Andy Mitchell
Kaikaunihera ki Te Rāwhiti
Eastern Ward Councillor

Chris Parkin
Kaikaunihera ki Te Uru
Western Ward Councillor

Naomi Shaw
Kaikaunihera ki Te Raki
Northern Ward Councillor

Hutt City Council

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Website: huttcity.govt.nz

Facebook: facebook.com/huttcitycouncil

Chief Executive Tumu Whakarae: Jo Miller

Email: jo.miller@huttcity.govt.nz

Neighbourhood hubs

War Memorial Library

Address: 2 Queens Drive, Lower Hutt
Phone: 04 570 6633

Eastbourne Neighbourhood Hub

Address: 38 Rimu Street, Eastbourne
Phone: 04 562 8042

Maungaraki School Community - Whare Pūrākau

Address: Maungaraki School,
137 Dowse Drive, Maungaraki
Phone: 028 2550 3219

Moerā Neighbourhood Hub

Address: 107 Randwick Road, Moerā
Phone: 04 568 4720

Naenae Neighbourhood Hub

Address: Hillary Court, Naenae
Phone: 04 567 2859

Petone Neighbourhood Hub

Address: 7 Britannia Street, Petone
Phone: 04 568 6253

Koraunui Stokes Valley Neighbourhood Hub

Address: 186 Stokes Valley Road, Stokes Valley
Phone: 04 562 9050

Walter Nash Centre

Address: 22 Taine Street, Taitā
Phone: 04 560 1090

Wainuiomata Neighbourhood Hub

Address: 1a–1c Queen Street, Wainuiomata
Phone: 04 564 5822

Pools

Huia Pool + Fitness

Address: Huia Street, Lower Hutt
Pool phone: 04 570 6655
Fitness suite phone: 04 570 1053

Stokes Valley Pool + Fitness

Address: Bowers Street, Stokes Valley
Pool phone: 04 562 9030
Fitness suite phone: 04 562 9030

McKenzie Baths Summer Pool

Address: 79 Udy Street, Petone
Phone: 04 568 6563

Eastbourne Summer Pool

Address: Marine Parade, Eastbourne
Phone: 04 562 7582

Wainuiomata Summer Pool

Address: 2 Moohan Street, Wainuiomata
Phone: 04 564 8780

Te Ngaengae Pool + Fitness

Address: 12 Everest Avenue, Naenae
Pool phone: 04 567 5043
Fitness suite phone: 04 567 5431

Arts and Culture

The Dowse Art Museum

Address: 45 Laings Road, Lower Hutt
Phone: 04 570 6500

Petone Settlers Museum

Address: 130 The Esplanade, Petone
Phone: 04 568 8373

Little Theatre

Address: 2 Queens Drive, Lower Hutt
Phone: 04 570 6500


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Hutt City Council

04 June 2025

Report no: HCC2025/3/179

Setting of rates for 2025-26

Purpose of Report

1. To set the rates for the year commencing 1 July 2025 and ending 30 June 2026 under the Local Government (Rating) Act 2002.

Recommendation

That Council resolves to set the rates and add penalties to unpaid rates during the 2025-26 rating year by passing the resolution attached as Appendix 1 to the report.

Acronyms:

DAP – Draft Annual Plan 2025-26

FAP – Final Annual Plan 2025-26

LTP – Long Term Plan 2024-2034

SUIP – Separately used or inhabited part

CV – Capital Value

Background

2. The Final Annual Plan 2025-26 (FAP) has been prepared in the context of ongoing economic pressure, including inflation, increased service costs, and the need for major infrastructure upgrades. Council remains committed to responsible financial stewardship while addressing community needs.

3. At the Long Term Plan/Annual Plan Subcommittee meeting of 4 June 2025, Council approved an overall rates revenue increase of 12.6%, with a further 0.9% attributed to growth in the rating base. Included in the decisions were approvals on the targeted rates to be set.

4. Subject to Council adopting the FAP at the meeting of 27 June 2025, Council can then set the rates for the 2025-26 rating year. Attached to this report are the detailed Rates Resolutions (Appendix 1) and the Funding Impact Statement, including rates for 2025-26 (Appendix 2). These appendices have been prepared based on Council's final FAP decision from 4 June 2025.

Rating policy and system

5. Council's rating system comprises:

- A general rate, assessed on the capital value of each property;
- Targeted rates, assessed per rating unit or SUIP, for:
  - Water supply
  - Wastewater
  - Rubbish collection
  - Recycling
  - Green waste (opt-in)
- A targeted rate for the Jackson Street Programme (JSP), applied to commercial properties fronting a portion of Jackson Street in Petone, assessed on the capital value of each property.

6. Further details are provided in Appendix 2, the Funding Impact Statement including rates for 2025-26.

Targeted rates for 2025-26

7. All properties pay fixed targeted rates before the general rate in the dollar is applied to the property's rateable value.

8. Table 1 that follows provides a summary of the changes in the targeted rates and amounts for 2025-26 compared to the previous rating year.

Table 1: Targeted rates for 2025-26

Targeted Rate	2023-24	2024-25	Change
Water Supply (per SUIP)	$746	$884	+$138
Wastewater (per SUIP)	$766	$876	+$110
Recycling (per SUIP)	$130	$130	–
Refuse 80L[1]	$128	$153	+$25
Refuse 120L[1]	$192	$222	+$30
Refuse 240L[1]	$384	$444	+$60
Green Waste (opt-in)	$115	$120	+$5

Note 1: Ratepayers will be charged one of the refuse/rubbish targeted rates.

Water supply targeted rate

9. The water supply targeted rate is a fixed amount per rating unit or SUIP.

10. The increase to the overall water supply targeted rate is 18.5%, being a $138.00 increase (from $746.00 per SUIP on a rating unit to $884.00). The increase reflects the increased investment for this priority area.

11. For rating units that are not connected to the city supply but are able to be, a charge of 50% of the full charge ($442.00) is applied.

Wastewater targeted rate

12. The wastewater targeted rate is a fixed amount per SUIP (or water closet/urinal for rating units in the commercial categories).

13. The increase to the overall wastewater targeted rate is 14.4%, being a $110.00 increase (from $776.00 per SUIP on a rating unit to $876). The increase reflects the increased investment for this priority area.

14. For rating units in any of the commercial categories, an additional charge of 50% of the full charge ($438.00) for the second and any subsequent water closet or urinal on the rating unit.

Recycling collection targeted rate

15. The recycling collection targeted rate is assessed as a fixed amount per SUIP on all residential and rural properties and any rating units in the Community Education Facilities, Community Facilities 1 (CF1), Community Facilities 2 (CF2) or Community Facilities 3 (CF3) categories that have chosen to receive the service.
16. The recycling collection targeted rate has remained unchanged in the FAP at $130.00.

Refuse/rubbish collection targeted rates

17. The refuse collection targeted rate is assessed as a fixed amount per SUIP on all rating units in the Residential and Rural categories with a dwelling and on any rating units in the Community Education facilities, CF1, CF2 or CF3 categories that have chosen to receive the service.
18. The amount of the refuse collection targeted rate depends on the level of service the ratepayer has chosen. The standard service is a 120 litre wheelie bin collected weekly.
19. Ratepayers have the option to choose, instead of the standard service, an 80 litre or 240 litre wheelie bins collected weekly.
20. The targeted rate amounts in 2025-26 for the different sized bins are $153 for the 80 litre service, $222 for the 120 litre service and $444 for the 240 litre service.

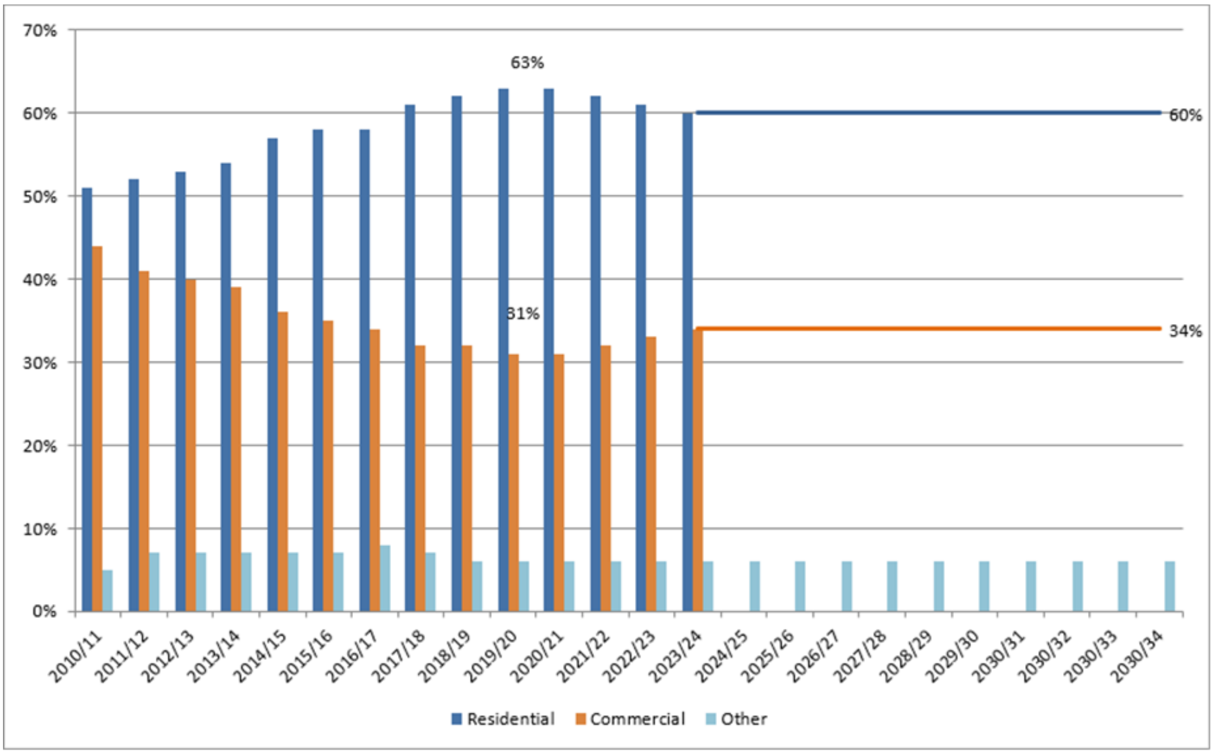
Green waste collection targeted rate

21. The kerbside waste service includes an optional monthly collection of a 240 litre wheelie bin for green waste.
22. Ratepayers can opt-in to the service, and only those ratepayers who do will pay the targeted rate.
23. The increase to the green waste collection targeted rate is 4% being a $5 increase (from $115.00 per SUIP on a rating unit to $120.00).

General rate

24. The general rate is a rate in the dollar assessed using the rateable value of each property.
25. As part of the Long Term Plan 2021-2031, Council reviewed its rating policy and agreed to apportion the general rates between the residential, commercial and utility property categories based on a percentage applied to each category group.
26. Council considered the impact on affordability for all ratepayers in the city and decided to reduce the percentage of rates paid by the residential rating category from 63% to 60% over three years from 2021-22, with a corresponding increase in commercial rating categories.
27. As part of the Long Term Plan 2024-2034, Council undertook a further review of the rating policy and agreed not to change where the policy had landed in 2023-24 at the 60% allocation of rates to the residential rating category. Graph 1 shows the allocation remaining at 60% for the 10 years of the LTP.

<u>Graph 1: Allocation of rates charges between property rating categories approach per the 10-year plan</u>



28. No changes were made to the allocation of the general rate between rating categories, maintaining the 60% share to residential property as established in the LTP.

29. The percentage proportions of the General Rate for the 2025-26 year are shown in the table below. 2024-25 is included for comparison.

Table 2: General Rate proportions 2025-26

Property category	2024-25 Percentage	2025-26 Percentage
Residential	60%	60%
Commercial central (includes Queensgate)	7.7%	7.7%
Commercial suburban	25.4%	25.4%
Utility networks	5.6%	5.6%

30. The General Rate differential and charge per dollar of capital value for 2025-26 are shown in the table below.

Table 3: General Rate differentials and rate in the dollar 2024-25

General Rate Differential Category	2025-26 Differential	2025-26 Charge per $ of Capital Value
Residential	1.000	0.277382 cents
Rural	0.747	0.207204 cents
Commercial Central	3.597	0.997873 cents
Commercial Suburban	2.862	0.793896 cents
Utility Networks	3.441	0.954493 cents
Community Facilities 1	1.000	0.277382 cents
Community Facilities 2	0.500	0.138691 cents
Community Facilities 3	2.344	0.650184 cents

Rates revenue increase

31. At the Council meeting 4 June 2025, Council endorsed the overall rates revenue increase in the FAP of 12.6% with a growth-related rates revenue component of 0.9%.

32. This is a shift from what was planned in the LTP 2024-34 and the DAP 2025-26.

Table 4: Rates revenue increases in Annual Plan 2025-26

	LTP 2025-26	DAP 2025-26	FAP 2025-26
Rates revenue increase [1]	13.4%	12.8%	12.6%

Note 1- excludes revenue from growth in the rating base

33. Council reached this decision in response to the challenging economic climate, with ongoing investment in Three Waters infrastructure alongside cost pressures in other service areas.

34. The 2025-26 total rates revenue (excluding GST) totals $215.6M which includes $85.5M of targeted rates for the year.

Rating impact

35. The rating analysis and impact that follows was prepared in mid-June 2025. While there is likely to be further growth in the rating database, analysis shows this will be minimal between mid-June and the end of June.

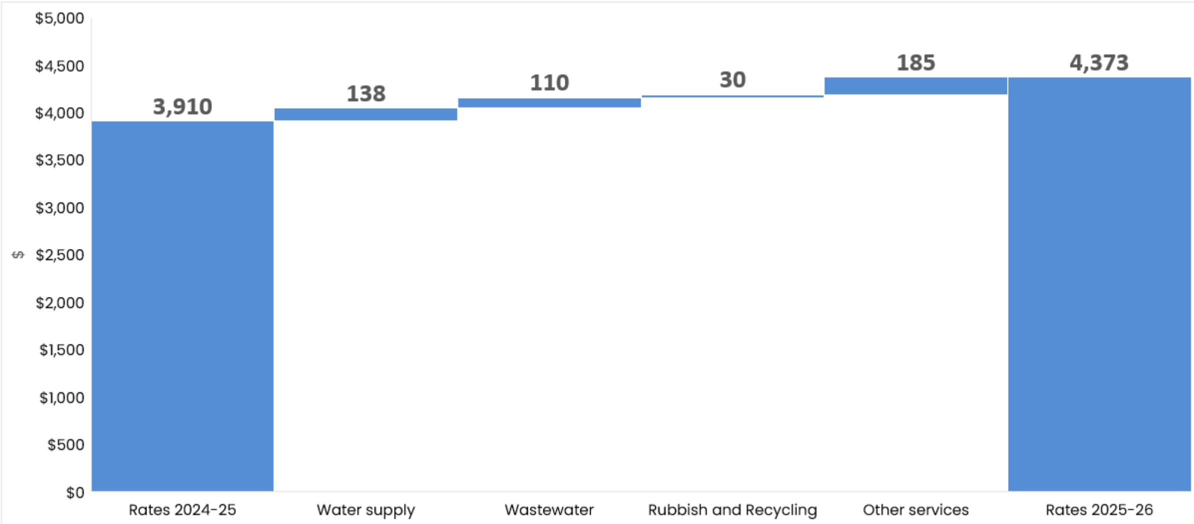
36. Based on FAP budgets, the changes in average property rates for 2025-26 compared to 2024-25 levels are summarised in table 5. These are shown including GST and excluding Greater Wellington Regional Council rates.

Table 5: Rates impact for 2025-2026

Property Category	Capital Value July 2025	2024/25 Rates	2025/26 Rates	$ Change Annual	$ Change Weekly	% Change Amount
Average Residential	$815K	$3,910	$4,373	$463	$8.90	11.8%
Average Commercial Central	$2,350K	$22,994	$25,648	$2,654	$51.04	11.5%
Average Commercial Suburban	$2,418K	$19,425	$21,394	$1,969	$37.87	10.1%
Average Rural (no water or wastewater)	$1,247K	$2,694	$2,936	$242	$4.65	9.0%
Utilities	$3,262K	$28,467	$31,136	$2,669	$51.33	9.4%

37. Graph 2 shows the movement in rates for the average residential property from 2024-25 to 2025-26.

Graph 2: Average residential property rates change



38. Table 6 provides the indicative rating impact for the average residential property in a selection of suburbs across the city.

Table 6 – Average residential property rates by suburb

Residential Suburb	1 July 2025 Capital Value	2024-2025 Rates Actual	2025-2026 Rates Proposed	$ Change Annual	$ Change Weekly	% Change Amount
ALICETOWN	$899,500	$4,125	$4,607	$482	$9.27	11.69%
AVALON	$760,000	$3,770	$4,220	$450	$8.66	11.95%
BELMONT	$972,500	$4,311	$4,810	$499	$9.59	11.57%
BOULCOTT	$922,500	$4,184	$4,671	$487	$9.37	11.65%
DAYS BAY	$1,294,500	$5,131	$5,703	$572	$11.00	11.14%
EASTBOURNE	$1,217,800	$4,936	$5,490	$554	$10.66	11.23%
EPUNI	$834,900	$3,960	$4,428	$467	$8.99	11.80%
FAIRFIELD	$818,300	$3,918	$4,382	$464	$8.92	11.83%
HARBOUR VIEW	$912,100	$4,157	$4,642	$485	$9.33	11.67%
HAYWARDS	$632,500	$3,445	$3,866	$422	$8.11	12.24%
HUTT CENTRAL	$1,080,800	$4,587	$5,110	$523	$10.06	11.41%
KELSON	$879,600	$4,074	$4,552	$478	$9.18	11.72%
KOROKORO	$1,023,900	$4,442	$4,952	$510	$9.81	11.49%
LOWRY BAY	$1,661,600	$6,066	$6,721	$655	$12.60	10.80%
MANOR PARK	$896,400	$4,117	$4,598	$481	$9.26	11.69%
MAUNGARAKI	$932,800	$4,210	$4,699	$490	$9.42	11.63%
MELLING	$766,900	$3,787	$4,239	$452	$8.69	11.94%
MOERĀ	$648,200	$3,485	$3,910	$425	$8.17	12.20%
NAENAE	$659,200	$3,513	$3,941	$428	$8.22	12.17%
NORMANDALE	$896,200	$4,117	$4,598	$481	$9.26	11.69%
PETONE	$950,800	$4,256	$4,749	$494	$9.50	11.60%
POINT HOWARD	$1,185,100	$4,852	$5,399	$547	$10.52	11.27%
STOKES VALLEY	$648,800	$3,486	$3,912	$425	$8.18	12.20%
TAITĀ	$661,400	$3,519	$3,947	$428	$8.23	12.17%
WAINUIOMATA	$630,100	$3,439	$3,860	$421	$8.10	12.24%
WAIWHETŪ	$802,800	$3,879	$4,339	$460	$8.85	11.86%
WATERLOO	$887,700	$4,095	$4,574	$479	$9.22	11.71%
WOBURN	$1,283,900	$5,104	$5,673	$569	$10.95	11.15%
YORK BAY	$1,128,100	$4,707	$5,241	$534	$10.27	11.34%

Rates Instalment Frequency Change

39. As part of Council’s commitment to improving operational efficiency and reducing costs, a change was approved in February 2025 to reduce the number of rates instalments from six to four per year, effective from the 2025-26 rating year. This decision was informed by a review of practices across the local government sector, where it was found that most councils, including Porirua, Upper Hutt and Wellington, operate on a four-instalment model. Hutt City Council has historically issued rates across six instalments annually, which required six separate billing and mailing cycles.

40. The change to four instalments is expected to deliver annual savings of approximately $50,000, primarily through reduced printing and postage costs. In addition to financial savings, the move supports Council's environmental goals by reducing paper usage and associated emissions from print production and mailing logistics. Operationally, the extended period between instalments will ease pressure on internal systems and staff during peak processing times, allowing for a more streamlined and efficient service delivery.

41. While the overall amount payable by ratepayers over the course of the year remains unchanged, the reduced frequency will result in each instalment being larger than previously. It is acknowledged that this may require some ratepayers to adjust their budgeting habits. To support this transition, a detailed communication plan is being rolled out to ensure ratepayers are well informed ahead of the change. This includes updated information on Council's website, social media posts, and targeted inserts with rates notices. Staff across the contact centre and customer services will also be briefed and trained to assist with queries relating to the change.

42. Importantly, ratepayers will continue to have access to a full range of flexible payment options. Direct debit arrangements can be maintained weekly, fortnightly, monthly or on instalment due dates, and will not be affected by the reduced billing cycle. Where appropriate, existing "due date" direct debits will be transitioned to a bi-monthly schedule to smooth the payment pattern across the year without additional burden to the ratepayer. Direct debit continues to be promoted as a convenient and flexible method for payment.

43. Staff also continue to encourage the uptake of email invoicing as a way of further reducing costs and environmental impact. The benefits of switching to email is promoted through communication channels, and customer services staff are available to assist ratepayers who wish to make the switch.

44. In making this change, careful consideration has been given to the potential impact on ratepayer experience and proactive steps are being taken to support a smooth transition. The change is aligned with good practice across the sector and reflects Council's focus on delivering value to the community while maintaining prudent fiscal management.

45. The quarterly invoice and due dates for 2025-26 are shown in the below table.

Instalments 2025-26	Invoice date (date invoice sent)	Due date (last day for payment)
1	1 August	1 September
2	1 November	1 December
3	1 February	1 March
4	1 May	1 June

Climate Change Impact and Considerations

46. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

Consultation

47. The DAP was consulted on from 27 March to 27 April 2025. Community feedback was reviewed and informed decisions on 4 June 2025. Ratepayers had access to an online rates calculator to assess individual impacts.

Legal Considerations

48. The rates are to be set in accordance with the Local Government (Rating) Act 2002, the requirements of which include the following:
    a. after setting the rates, sending each ratepayer:
        aa. an assessment showing full details of rates on each rating unit, including how each rate is calculated and what activities are funded by the rate.
        bb. a brief description of Council's rates remission and postponement policies.

    b. sending a copy of the resolution setting the rates to the Secretary of Local Government within 20 working days of it being passed.

49. As in previous years, the Rates Resolution (refer to Appendix 1 attached to the report) includes the authority to charge late payment penalties of 10 per cent on rates instalments not paid by the due date. In addition, it also provides for an additional 10 per cent penalties to be charged every six months on rates remaining outstanding from previous financial years.

50. The Rates Resolution (refer to Appendix 1 attached to the report) and Rates Funding Impact Statement (refer to Appendix 2 attached to the report) have been through an external legal review.

Financial Consideration

51. There are no financial considerations besides those already outlined in this report.

Appendices

No.	Title	Page
1⇩	Appendix 1 - Rates Resolution 2025-26	313
2⇩	Appendix 2 - Funding Impact Statement 2025-26	316

Author: Alicia Andrews, Manager Finance Transaction Services
Reviewed By: Jenny Livschitz, Group Chief Financial Officer
Approved By: Jo Miller, Chief Executive

SETTING THE RATES FOR THE YEAR ENDING 30 JUNE 2026

Targeted and General Rates

1. In accordance with the relevant provisions of the 2025-26 Annual Plan and the Funding Impact Statement including Rates for 2025-2026, **the Council hereby resolves**, pursuant to Section 23 of the Local Government (Rating) Act 2002, to set and assess the following **Hutt City Council** rates for the year commencing **1 July 2025 and ending 30 June 2026. All amounts are inclusive of Council's GST obligations.**

(a) A **Targeted Rate (Water Supply Rate)** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The water supply charges for 2025-26 are as follows:

1. A charge of **$884.00** per separately used or inhabited part (SUIP) on a rating unit which is connected to the water reticulation system and is not metered.
2. A charge of **$442.00** per SUIP on a rating unit that is not connected to, but is able to be connected to, the water reticulation system.
3. A charge of **$884.00** per rating unit which is connected to the water reticulation system and contains more than one separately used or inhabited part, where a water meter has been installed to measure the total water consumed.

(b) A **Targeted Rate (Wastewater Rate)** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The wastewater charges for 2025-26 are as follows:

1. A charge of **$876.00** per SUIP on a rating unit which is connected to the city wastewater system.
2. For rating units in the commercial categories (CMC, CMS and UTN), an additional charge of **$438.00** (50% of the above charge) for the second and subsequent water closet or urinal connected to the wastewater system from each rating unit.

(c) A **Recycling Collection Targeted Rate** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The recycling charge for 2025-26 will apply as follows:

CATEGORY	Provision or availability	Per SUIP
Residential and Rural rating units	Able to be serviced	$130.00
Community Education Facility, CF1, CF2 and CF3 rating units	Opt-in to the Service (provision)	$130.00

(d) A **Refuse Collection Targeted Rate** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The refuse charges for 2025-26 are as follows:

CATEGORY	Provision or availability	Per SUIP
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	80 Litre or equivalent	$153.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	120 Litre or equivalent	$222.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	240 Litre or equivalent	$444.00
Residential and Rural rating units	Able to be serviced but not serviced	$153.00

(e) **A Green Waste Collection Targeted Rate** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The green waste charge for 2025-26 is **$120.00** per SUIP on every rating unit in the Residential, Rural, Community Education Facility, CF1, CF2 and CF3 categories that has opted in to receive the green waste service.

(f) **A Targeted Rate (Jackson Street Programme Rate)** set and assessed under sections 16 to 18 of the Local Government (Rating) Act 2002. The Jackson Street Programme charge for 2025-26 is **0.0006822** cents per dollar of capital value on every rating unit in the Commercial Suburban differential category having frontage to Jackson Street, Petone, between Hutt Road and Cuba Street.

(g) **A General Rate** set and assessed under sections 13 and 14 of the Local Government (Rating) Act 2002. The general rate charge for the 2025-26 rating year is as follows:

CATEGORY	DIFFERENTIAL	CHARGE PER $ OF CAPITAL VALUE
Residential	1.000	0.277382 cents
Rural	0.747	0.207204 cents
Commercial Central	3.597	0.997873 cents
Commercial Suburban	2.862	0.793896 cents
Utility Networks	3.441	0.954493 cents
Community Facilities 1	1.000	0.277382 cents
Community Facilities 2	0.500	0.138691 cents
Community Facilities 3	2.344	0.650184 cents

Rates Instalments

2. **The Council resolves** that the targeted rates and the general rate for the financial year ending 30 June 2026, as set out above, are payable in four equal instalments by the following due dates:

INSTALMENT NUMBER	DUE DATE	PENALTY DATE
One	1 September 2025	2 September 2025
Two	1 December 2025	2 December 2025
Three	1 March 2026	3 March 2026
Four	1 June 2026	2 June 2026

Penalties on unpaid rates

3. The Council resolves, pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002, except as stated in 4 below, that:

a) A penalty of 10% will be added to the amount of any instalment remaining unpaid by the relevant due date above. The penalty will be added on the relevant penalty date stated above.

b) A penalty of 10% will be added to the amount of any rates assessed in previous years remaining unpaid 5 working days after the date of this resolution. The penalty will be added on 7 July 2025.

C) A further penalty of 10% will be added to the amount of any rates to which a penalty has been added under b) above and which remain unpaid on 7 January 2026.

4. No penalty shall be added to any rate account if:

- A direct debit authority is in place for payment of the rates by regular weekly, fortnightly, monthly or two monthly installments, and payment in full is made by the end of the rating year.
- Any other satisfactory arrangement has been reached for payment of the current rates by regular instalments by the end of the rating year.

Tauākī pāpātanga tāhua āpiti atu ki ngā tāke kaunihera 2025–26
Funding impact statements including rates for 2025-26

Section A: Introduction

This Funding Impact Statement includes full details of how rates are calculated. It should be read in conjunction with Council's Revenue and Financing Policy (see 10 Year Plan 2024), which sets out Council's policies in respect of each source of funding.

Summary of funding mechanisms and indication of level of funds to be produced by each mechanism

The Whole of Council Funding Impact Statement sets out the sources of funding to be used for 2025-26 and for subsequent years, the amount of funds expected to be produced from each source, and how the funds are to be applied. Details of user charges and other funding sources, and the proportion applicable to each activity, are included in Council's Revenue and Financing Policy which is included in the 10 Year Plan. Charges include GST unless otherwise noted.

Uniform annual general charge

Council has not set a uniform annual general charge (UAGC) for 2025-26.

Definition of separately used or inhabited part

For the purposes of any targeted rate set as a fixed amount per separately used or inhabited part (SUIP) of a rating unit, a SUIP is defined as:

- Any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement
- At a minimum, the land or premises intended to form the SUIP of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

For the avoidance of doubt, a rating unit that has only one use (i.e. it does not have separate parts or is vacant land) is treated as being one SUIP of a rating unit.

Section B: Rates for year

For 2025-26, and for subsequent years, Council will set the following rates.

a. Water supply rate

A targeted rate will be set to meet the net operating costs of water supply and reticulation in the city. Lump sums will not be invited in respect of this rate.

Council has set the targeted rate for water supply on the basis of the following factors:

- a charge per SUIP of a rating unit that is connected to the water reticulation system and is not metered
- a charge of 50 per cent of the above charge per SUIP of a rating unit that is not connected to but is able to be connected to the water reticulation system
- a charge per rating unit that is connected to the water reticulation system and contains more than one SUIP, where a water meter has been installed to measure the total water consumed.

provided that:

- rating units situated within 100m of any part of the water reticulation network are considered to be able to be connected (i.e., serviceable)
- rating units that are not connected to the system, and that are not able to be connected, will not be liable for this rate
- where the owner of a rating unit with more than one SUIP has installed a water meter to measure the total water consumed, the owner will be liable to pay for water consumed as measured by the meter as set out in Council's Fees and Charges.

The charges for the 2025-26 rating year are as follows:

Category	Charge
Connected and unmetered	$884.00 per SUIP
Serviceable but not connected	$442.00 per SUIP
Connected and metered	$884.00 per rating unit

b. Wastewater rate

A targeted rate will be set to meet the net operating costs of wastewater collection, treatment, and disposal within the city. Lump sums will not be invited in respect of this rate.

Council will set the targeted rate for the wastewater function based on the following factors:

- a charge per SUIP of a rating unit for all rating units connected to the wastewater system
- for rating units in the commercial categories, an additional charge of 50 per cent of the above charge for the second and each subsequent WC or urinal connected to the wastewater system from each rating unit.

provided that:

- no charge is made to any rating unit not connected to the wastewater system.

The charges for the 2025-26 rating year are as follows:

Category	Charge
Connected – SUIP	$876.00 each
For commercial rating units in the CMC, CMS, and UTN categories - second and each subsequent WC or urinal from each rating unit	$438.00 each

Recycling collection targeted rate

A targeted rate will be set to meet 100 per cent of the costs of the recycling collection service. Lump sums will not be invited in respect of this rate.

For rating units in the Residential and Rural differential categories, the targeted rate will be set as a fixed amount per SUIP of each serviceable rating unit.

For Community Education facility rating units (those rating units that are 100% Non-Rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act) and rating units in the CF1, CF2, or CF3 differential categories, ratepayers will be able to opt in to receive the recycling service. The targeted rate will be set as a fixed amount per SUIP of each rating unit that receives this service.

Rating units in the Residential and Rural differential categories that are not able to be serviced by the system will not be liable for this rate. This could include:

- land that does not have improvements recorded
- land with a storage shed only
- land that cannot receive the service due to inaccessibility, as determined by Council.

The charge for the 2025-26 rating year is as follows:

Category	Charge per SUIP
Rating units in the Residential and Rural categories that can be serviced; or Community Education Facilities and Rating units in the CF1, CF2 or CF3 categories, that choose to opt in.	$130.00

d. Refuse collection targeted rate

A targeted rate will be set to meet 100 per cent of the costs of the rubbish collection service. Lump sums will not be invited in respect of this rate.

Rating units in the Residential and Rural differential categories that are not able to be serviced by the system will not be liable for this rate. This could include:

- land that does not have improvements recorded
- land with a storage shed only
- land that cannot receive the service due to inaccessibility, as determined by Council.

For Community Education facility rating units (those rating units that are 100% Non-Rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act) and rating units in the CF1, CF2, or CF3 differential categories, ratepayers will be able to opt in to receive the refuse collection service.

The rate is set on a differential basis, based on provision or availability of the service. The targeted rate will be set per SUIP based on extent of provision of service on each serviced rating unit as follows: Community Education Facility (those rating units that are 100% Non-Rateable under schedule 1 clause 6 of the Local Government (Rating) Act), CF1, CF2 and CF3 differential categories.

The targeted rate will be set per SUIP based on extent of provision of service on each rating unit able to be serviced in the Residential and Rural differential categories.

The standard refuse service includes one 120-litre bin (or equivalent). Rating units can opt to use an 80-litre or 240-litre bin instead of the standard service. Rating units in the Residential and Rural differential categories that are able to be serviced but opt not to will be rated at the charge applying to the 80-litre bin.

The charges for the 2025–26 rating year are as follows:

Category	Provision or availability	Per SUIP
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	80-litre or equivalent	$153.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	120-litre or equivalent	$222.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	240-litre or equivalent	$444.00
Residential and rural rating units	Able to be serviced but not serviced	$153.00

e. Green waste collection targeted rate

A targeted rate will be set to meet 100% of the costs of the green waste collection service. Lump sums will not be invited in respect of this rate.

For Community Education facility rating units (those rating units that are 100% Non-Rateable under schedule 1 clause 6, part 1, of the Local Government (Rating) Act, and rating units in the CF1, CF2 ,CF3, Residential and Rural differential categories, ratepayers will be able to opt in to receive the green waste service. The targeted rate will be set as a fixed amount per SUIP of each rating unit that receives this service.

The charge for the 2025–26 rating year is as follows:

Category	Charge per SUIP
Provision of service determined by those that choose to opt in	$120.00

f. Jackson Street Programme rate

A targeted rate, based on the capital value of each rating unit, will be set to raise revenue from rating units in the commercial suburban category and with a frontage to Jackson Street, Petone, between Hutt Road and Cuba Street. The revenue raised from this rate will be applied to meet the costs of the Jackson Street Programme, a community based initiative to help reorganise and revitalise commercial activities in Jackson Street. Lump sums will not be invited in respect of this rate.

The charge for the 2025–26 rating year is as follows:

Category	Charge
Rating units (or part thereof) in the commercial suburban category, having frontage to Jackson Street, Petone, between Hutt Road and Cuba Street	0.0006822 cents per $ of capital value

g. General rate

A general rate will be set:

- to meet the costs of Council activities, other than those detailed above
- based on the capital value of each rating unit in the city
- on a differential basis, based on the use to which the land is put and its location.

Section C: Differential rating details

Each rating unit (or part thereof) is allocated to a differential rating category (based on land use and location) for the purpose of calculating the general rate and some targeted rates. Set out below are the definitions used to allocate rating units to categories, together with details of the differential rating relationships between each category of rating unit for the purposes of setting and assessing the general rate.

Definition of rating categories:

Category	Description
Residential (RES)	All land that is: • used for residential purposes, excluding land categorised as rural • used or set aside for reserve or recreational purposes (other than East Harbour Regional Park) • not otherwise categorised in the Definition of Rating Categories table
Rural (RUR)	All land located in in the rural zone in the Council's operative District Plan, excluding land categorised as: • Community facilities • Commercial suburban • Utility networks.
Commercial central (CMC)	All land used for commercial and/or industrial purposes, and located within the central commercial area as defined in Council's operative District Plan, excluding land categorised as: • Community facilities • Utility networks.
Commercial suburban (CMS)	All land used for commercial and/or industrial purposes, excluding land categorised as: • Community facilities • Commercial central • Utility networks.
Utility networks (UTN)	All land comprising all or part of a utility network.
Community facilities 1 (CF1)	All land that is: • 100% non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 1 • 50% non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 2.
Community facilities 2 (CF2)	All land occupied by charitable trusts and not-for-profit organisations that either: • use the land for non-trading purposes for the benefit of the community, or • would qualify as land that is 50% non-rateable in accordance with Part 2 of Schedule 1 of the Local Government (Rating) Act 2002 if the organisation did not have a liquor licence.
Community facilities 3 (CF3)	All land occupied by not-for-profit community groups or organisations whose primary purpose is to address the needs of adult members for entertainment or social interaction, and which engage in recreational, sporting, welfare, or community services as a secondary purpose.

For the purposes of these definitions:

- Rating units that have no apparent land use (or where there is doubt as to the relevant use) will be placed in a category that best suits the activity area of the property under the District Plan.
- Rating units that have more than one use will be divided so that each part may be differentially rated based on the land use of each part.

For the avoidance of doubt, 'commercial purposes' include rating units used:

- as a hotel, motel, inn, hostel, or boarding house
- primarily as licensed premises
- as a camping ground
- as a convalescent home, nursing home, rest home, or hospice operating for profit

- as a fire station
- by a government, quasi-government, or local authority agency for administration or operational purposes
- as an establishment like any of the kinds referred to above, except to the extent that any such rating unit is non-rateable land in terms of the Local Government (Rating) Act 2002.

A 'utility network' includes:

- a gas, petroleum, or geothermal energy distribution system
- an electricity distribution system
- a telecommunications or radio communications system
- a wastewater, stormwater, or water supply reticulation system.

Subject to the right of objection set out in section 29 of the Local Government (Rating) Act 2002, it shall be at the sole discretion of Council to determine the use or primary use of any rating unit in the city.

Relationships of differential categories

The general rate payable on each category of property is expressed as a rate in the dollar of capital value.

The percentage to be applied to each category group for the three years from 2025-26 are agreed following the completion of step two of the section 101(3) funding needs analysis process (which is designed to allow the Council to apply its judgement on the overall impact of the allocation of liability for revenue needs on the current and future social, economic, environmental and cultural wellbeing of the community).

The percentages to be applied under the policy are as follows (including 2024-25 as a comparator):

Rating category	2024–25 percentage	2025-26 percentage
Residential	60%	60%
Commercial central	7.7%	7.7%
Commercial suburban	25.4%	25.4%
Utility networks	5.6%	5.6%

The following table sets out the differential factors that Council intends to apply across all differential categories in 2025-26 to give effect to the approach.

The general rate differentials based on capital values are:

Category	2025-26 differential	Charge per $ of capital value
Residential	1.000	0.277382 cents
Rural	0.747	0.207204 cents
Commercial central	3.597	0.997873 cents
Commercial suburban	2.862	0.793896 cents
Utility networks	3.441	0.954493 cents
Community facilities 1	1.000	0.138691 cents
Community facilities 2	0.500	0.138691 cents
Community facilities 3	2.344	0.650184 cents

Section D: Other information

Summary of revenue required by differential group in 2025-26

Differential group	Total rates by category 2023-24 $000 GST inclusive	Proportion of total rates
Residential	179,782	72.50%
Rural	1,391	0.60%
Utility networks	8,386	3.40%
Commercial central	12,571	5.10%
Commercial suburban	43,444	17.50%
Community facilities 1	146	0.10%
Community facilities 2	508	0.20%
Community facilities 3	220	0.10%
Services only	1,581	0.60%
Total rates set	**248,028**	**100%**

Summary of total revenue required from 2025–26 rates

Rate	Amount $000 GST inclusive	Amount $000 GST exclusive
General Rate	149,665	130,143
Targeted Rates:		
• Water Supply	39,456	34,310
• Wastewater	41,516	36,101
• Jackson Street	202	176
• Refuse	10,727	9,328
• Recycling	5,738	4,990
• Green waste	724	630
Total rate revenue	**248,028**	**215,677**

Note: The total rate revenue includes rates charged on Council owned properties, rate refunds, and rate remissions.

Rates instalment details

The rates above are payable in six equal instalments on the following dates:

Instalment number	Due date
One	01 September 2025
Two	01 December 2025
Three	01 March 2026
Four	01 June 2026

Penalties on unpaid rates

The Council resolves, pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002, except as stated below*, that:

a) A penalty of 10% will be added to the amount of any instalment remaining unpaid by the relevant due date above

b) A penalty of 10% will be added to the amount of any rates assessed in previous years remaining unpaid on 22 August 2023

c) A further penalty of 10% will be added to the amount of any rates to which a penalty has been added under b) above and which remain unpaid on 21 February 2024.

* No penalty shall be added to any rate account if:

- a direct debit authority is in place for payment of the rates by regular weekly, fortnightly, or monthly instalments, and payment in full is made by the end of the rating year
- any other satisfactory arrangement has been reached for payment of the current rates by regular instalments by the end of the rating year.

Rating base

Based on the projected increase of 0.9 per cent in the rating base each year, the following table shows the projected number of rating units in the city as at 30 June:

2024	Estimated 2024
42,915	43,480

The following table shows the projected capital and land value as at 30 June 2025:

Land value	Capital value
$25,692,640,200	$42,092,083,206

Examples of rates on a range of typical properties

The examples below show how a range of properties are affected by the rates for 2025–26.

Property category	Rateable value as at 1 July 2025	2025-25 rates	2025–26 rates	Change amount annual
Average residential	$815,000	$3,910	$4,373	$463
Average commercial central	$2,350,000	$22,994	$25,648	$2,654
Average commercial suburban	$2,418,000	$19,425	$21,394	$1,969
Average rural (no services)	$1,247,000	$2,694	$2,936	$242
Utilities	$3,262,068	$28,467	$31,136	$2,669

Property category	Rateable value as at 1 July 2025 $	General rate $	Water $	Waste water $	Rubbish and recycling $	Total $
Residential	$600,000	$1,664	$884	$876	$352	$3,776
Residential	$800,000	$2,219	$884	$876	$352	$4,331
Residential	$1,000,000	$2,774	$884	$876	$352	$4,886
Residential	$1,200,000	$3,329	$884	$876	$352	$5,441
Residential	$1,400,000	$3,883	$884	$876	$352	$5,995
Residential	$1,600,000	$4,438	$884	$876	$352	$6,550
Commercial suburban	$700,000	$5,557	$884	$1,314	$0	$7,755
Commercial suburban	$1,200,000	$9,527	$884	$1,314	$0	$11,725
Commercial suburban	$2,400,000	$19,054	$884	$1,314	$0	$21,252
Commercial suburban	$10,000,000	$79,390	$884	$1,314	$0	$81,588
Commercial central	$800,000	$7,983	$884	$1,314	$0	$10,181
Commercial central	$1,300,000	$12,972	$884	$1,314	$0	$15,170
Commercial central	$2,400,000	$23,949	$884	$1,314	$0	$26,147
Commercial central	$10,000,000	$99,787	$884	$1,314	$0	$101,985
Commercial central (Queensgate)	$282,000,000	$2,814,002	$12,818	$24,090	$0	$2,850,910
Utility networks	$3,000,000	$28,635	$0	$0	$0	$28,635
Rural	$800,000	$1,658	$0	$0	$352	$2,010
Rural	$1,000,000	$2,072	$0	$0	$352	$2,424
Rural	$1,250,000	$2,590	$0	$0	$352	$2,942
Rural	$2,500,000	$5,180	$0	$0	$352	$5,532
Community facilities 1	$663,118	$922	$884	$1,314	$0	$3,120
Community facilities 2	$1,396,351	$1,941	$884	$1,314	$0	$4,139
Community facilities 3	$3,371,667	$21,973	$884	$1,314	$0	$24,171

Residential suburbs: average rateable value	Rateable value as at 1 July 2025 $	General rate $	Water $	Waste water $	Rubbish and recycling $	Total $
Alicetown	$899,500	$2,495	$884	$876	$352	$4,607
Avalon	$760,000	$2,108	$884	$876	$352	$4,220
Belmont	$972,500	$2,698	$884	$876	$352	$4,810
Boulcott	$922,500	$2,559	$884	$876	$352	$4,671
Days Bay	$1,294,500	$3,591	$884	$876	$352	$5,703
Eastbourne	$1,217,800	$3,378	$884	$876	$352	$5,490
Epuni	$834,900	$2,316	$884	$876	$352	$4,428
Fairfield	$818,300	$2,270	$884	$876	$352	$4,382
Harbour View	$912,100	$2,530	$884	$876	$352	$4,642
Haywards	$632,500	$1,754	$884	$876	$352	$3,866
Hutt Central	$1,080,800	$2,998	$884	$876	$352	$5,110
Kelson	$879,600	$2,440	$884	$876	$352	$4,552
Korokoro	$1,023,900	$2,840	$884	$876	$352	$4,952
Lowry Bay	$1,661,600	$4,609	$884	$876	$352	$6,721
Manor Park	$896,400	$2,486	$884	$876	$352	$4,598
Maungaraki	$932,800	$2,587	$884	$876	$352	$4,699
Melling	$766,900	$2,127	$884	$876	$352	$4,239
Moera	$648,200	$1,798	$884	$876	$352	$3,910
Naenae	$659,200	$1,829	$884	$876	$352	$3,941
Normandale	$896,200	$2,486	$884	$876	$352	$4,598
Petone	$950,800	$2,637	$884	$876	$352	$4,749
Point Howard	$1,185,100	$3,287	$884	$876	$352	$5,399
Stokes Valley	$648,800	$1,800	$884	$876	$352	$3,912
Taitā	$661,400	$1,835	$884	$876	$352	$3,947
Wainuiomata	$630,100	$1,748	$884	$876	$352	$3,860
Waiwhetū	$802,800	$2,227	$884	$876	$352	$4,339
Waterloo	$887,700	$2,462	$884	$876	$352	$4,574
Woburn	$1,283,900	$3,561	$884	$876	$352	$5,673
York Bay	$1,128,100	$3,129	$884	$876	$352	$5,241

Hutt City Council

06 June 2025

Report no: HCC2025/3/180

Ratepayer Assistance Scheme

Purpose of Report

1. The purpose of this report is to inform Council of the development of the proposed national Ratepayer Assistance Scheme (RAS), a shared council initiative, and to seek in-principle support for participation in its final development phase, including a contribution of up to $200,000.

2. This report outlines the RAS structure, intended benefits, risks and implications for Hutt City Council.

Recommendations

That Council:

(1) notes the establishment of the Ratepayer Assistance Scheme (RAS) as a proposed shared council initiative to support low-cost financing for ratepayers;

(2) notes that the RAS is being developed by a steering group of metro councils, Local Government Funding Agency, Local Government New Zealand and Rewiring Aotearoa, and requires $2.5M in final development funding;

(3) agrees in principle to support participation in the RAS development phase, subject to sufficient commitments from other partners;

(4) agrees to allocate up to $200,000 in 2025/26 to support the next stage of development;

(5) notes that any development funding provided would be treated as establishment equity should Council proceed to invest, and may attract preferential share terms; and

(6) asks officers to report back with final information on investment terms, shareholding and risks prior to committing to RAS establishment capital.

Executive Summary

3. A group of metro councils, the New Zealand Local Government Funding Agency (LGFA), Local Government New Zealand (LGNZ), and Rewiring Aotearoa have developed the Ratepayer Assistance Scheme (RAS), a proposed shared service that enables councils to offer low-cost, off-balance sheet financing to ratepayers. The RAS is intended to support:

- Existing council lending policies such as rates postponement and retrofit home insulation loans;
- New flexible funding mechanisms such as deferred development contributions (or development levies in the future);
- Property improvement loans which provide public and private benefits.

4. The scheme draws on the LGFA model, offering scale, specialisation, and independence. It would operate through a council-owned entity, with no discretion in lending purpose (as this is set by councils and government), and be structured to enable multiple financing applications.

5. Development of the RAS has been supported by expert commercial, legal and tax advice. While complex, no significant risks have been identified. Establishment will require enabling legislation and equity capital from across the local government sector estimated at $30M (inclusive of $2.5M for final development).

6. Assuming appropriate support, the RAS could potentially be operational within 12–18 months.

Background

7. Councils across Aotearoa are grappling with growing pressures: the cost-of-living crisis, an ageing population with fixed incomes, housing affordability and quality issues, rising infrastructure needs, and climate-related risks.

8. Councils not only deliver essential services but also have a key role in enabling ratepayers to manage how and when they pay for these services.

9. Hutt City Council, like many others, lacks the internal capacity and financial flexibility to offer tailored loan products efficiently. The RAS has been designed to help address this gap via a nationally coordinated, locally directed shared service platform.

Discussion

<u>RAS Overview and Structure</u>

10. The RAS would take the form of a new shared service CCO, jointly owned by councils and central government. It is intended to:

    - Raise low-cost, long-term finance through LGFA outsourcing;
    - Offer these funds to ratepayers at rates 1–1.5% below standard mortgage lending;
    - Use a legal mechanism to register ratepayer obligations as a charge on title, ranking ahead of mortgages;
    - Operate off-balance sheet for councils;
    - Rely on a scalable, IT-heavy infrastructure to minimise administrative costs.

11. Councils would continue to liaise directly with their communities. The RAS would be accessed through council processes, with repayments likely collected via rates invoices and enforced through existing default procedures.

12. Council's existing infrastructure and financial constraints mean that in-house delivery of such lending programmes is not efficient. The RAS offers an opportunity to overcome those limitations and expand support to a wider range of ratepayers.

Primary Applications

13. The RAS has been designed as a flexible platform, able to support any lending arrangement approved by a council. Initial areas of focus have included:

- **Rates Postponement (RP)**: Where ratepayers defer rates payments, with repayment due on sale of the property. The RAS would provide councils with upfront funds.

- **Deferred Development Contributions (DCs/DLs)**: Where the RAS would pay development charges upfront and recover them over time from future owners.

- **Property Improvement Loans (PILs)**: For home upgrades with wider public benefit — eg insulation, EV chargers, flood protection, solar panels, seismic upgrades.

14. These tools are intended to support affordability, housing quality, and resilience outcomes.

International and Domestic Evidence

15. Experience from British Columbia's tax deferral scheme ($2.7B in loans) and domestic growth in reverse mortgages points to potential demand. Both the Productivity Commission and Grey Power have publicly supported similar approaches.

16. While many councils already have RP policies, uptake has been low. This is thought to reflect awareness, cost, and administrative challenges. The RAS is designed to help address these barriers.

Financial and Commercial Analysis

17. The scheme has undergone financial modelling and risk review. Key points include:

- A 1% interest margin could support break-even operations once scale is achieved;

- Modelling suggests break-even in year three, full return of initial equity by year eight, and a strong dividend yield thereafter;

- Early capital contributors may benefit from a preferential share allocation.

18. The total capital required to establish the scheme is estimated at $30M, inclusive of $2.5M for final development. Any contribution at this stage would count as establishment equity should Council proceed further.

Legal, Tax and Accounting Framework

19. Legislative change is required to support the scheme's rate-like recovery mechanism and to address certain consumer finance and accounting matters. Legal and accounting advice has found no insurmountable issues, with precedents available via the LGFA and IFF arrangements.

Governance and Shareholding

20. Councils' shareholding would be limited to 20% each to retain off-balance sheet treatment. A portion of the equity is expected to be raised from central government. Early participants may benefit from more favourable terms or share allocations.

Options

21. **Option 1 – Support RAS development (Recommended)**
Council agrees in principle to participate in the RAS and to provisionally allocate up to $200,000 towards the final development phase. This would help ensure Hutt City Council retains the option to participate as a shareholder and influence the scheme's final design.12. The RAS directly supports Council's climate goals by enabling financing for energy efficiency upgrades and climate adaptation infrastructure such as solar panels, flood resilience, and EV chargers.

22. **Option 2 – Decline to participate at this stage**
Council may choose not to contribute at this time. This may limit future influence and could result in reduced access or higher costs if participation is considered later.

Climate Change Impact and Considerations

23. The RAS could support Council's climate objectives by enabling access to finance for energy efficiency and low-emissions improvements (eg solar, insulation, EV chargers), as well as resilience infrastructure like flood protection and water storage.

Consultation

24. The RAS is a national, structural initiative. No consultation has yet been undertaken with the community at this stage.

Legal Considerations

25. Legislation is required to support the RAS's legal structure and levy powers. Advice to date confirms this can be achieved using tested legislative frameworks.

Financial Considerations

26. A one-off contribution of up to $200,000 is being considered to support final development. This amount is currently unbudgeted and would require debt funding.

27. Any future investment in RAS equity would be brought back to Council for separate decision-making and will be subject to final confirmation of the total establishment capital and the level of interest from other councils and central government.

Appendices

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RAS

LOCAL GOVERNMENT

Ratepayer Assistance Scheme

RAS
LOCAL GOVERNMENT
Ratepayer Assistance Scheme

LGFA
New Zealand Local
Government Funding Agency
Te Pūtea Kāwanatanga ā-rohe

Ko tātou.
LGNZ.

RATEPAYER ASSISTANCE SCHEME

THE OPPORTUNITY FOR LOCAL GOVERNMENT

Executive summary and contents

RAS is a local government initiative that will significantly enhance LAs' funding and financing toolbox - providing flexibility to LAs as to how they charge and ratepayers in how they pay

- The Ratepayer Assistance Scheme (RAS) supports local government funding and financing by:
  - Converting multi-year Local Authority (LA) charges to ratepayers into efficient upfront payments to LAs
  - Effectively lending to ratepayers at very low cost
- The RAS would be owned by LAs, off-balance sheet and can be used to finance Development Contributions / Levies, Property Improvement Loans and Rates Postponement
- The Minister for Local Government has confirmed that he is supportive of the RAS and has recommended that local government undertakes further, final development work
- To undertake final development requires additional funding commitment from the sector of $2.5 million (without this the RAS will not proceed) and there is the opportunity for councils to be part of the group of funding councils
- This document sets out details of the RAS opportunity and support sought from councils as follows

1. The RAS Opportunity

The RAS has been developed by LGNZ, LGFA, a group of metro councils and Cameron Partners to support councils and ratepayers to address a range of economic and social issues

- The economic and social disruption from the cost-of-living crisis, an ageing population plus the investment requirements to meet infrastructure, health & safety and environmental resilience is affecting all New Zealanders
- The local government sector is responding with policies to address these issues, but it needs additional tools to ensure these policies can be financed, administered efficiently and are effective
- Local Government New Zealand (LGNZ), along with a group of Metro councils, the New Zealand Local Government Funding Agency (LGFA), Rewiring Aotearoa (RA) and Cameron Partners have been working on an innovative financing scheme, the RAS
- The purpose of the RAS is to facilitate and enhance the effectiveness of a range of existing and prospective government and local government policies by:
  - Addressing ratepayer affordability concerns
  - Incentivising ratepayers to take advantage of, and comply with policies through providing ratepayers with flexibility to decide when to pay local government charges and/or very competitive finance terms
- The RAS is very flexible with multiple applications possible – to date the focus has been on three applications:
  1. **Deferred Development Contributions (DCs) / Development Levies (DLs)** which enables developers to convert upfront DC / DL payments into annual payments over ~30 years while ensuring local authorities still receive full payment upfront
  2. **Property Improvement Loans (PILs)** to encourage investment in properties that has both private and public benefits, for example installation of solar panels and home insulation / heating
  3. **Rates Postponement (RP)** providing relief to ratepayers by using equity in their homes to defer payment of general rates (and could in-principle include all LA charges) until their house is sold

1. The RAS Opportunity

Central government has confirmed it is supportive and recommended further development – this requires local government to confirm its support and funding

- In many respects, the RAS is similar to the LGFA – it:
  - Utilises the strength of local government rates charge to provide security
  - Achieves scale by aggregating requirements across the sector in order to access very efficient and flexible financing from the capital markets
  - Is then able to pass on these financing efficiencies to ratepayers
- An important distinction between the RAS and LGFA is that the RAS will lend directly to individual ratepayers whereas the LGFA lends to local authorities
- The RAS would be a new entity owned by LAs, providing a national shared service available to all LAs – it would:
  - Undertake all administrative functions in regard to the services it provides (in many cases removing this from councils)
  - Importantly, be off-balance sheet for LAs so that there is no impact on council financing capacity
- The Minister for Local Government has confirmed that he is supportive of the RAS, has instructed his officials to commence policy work on the RAS in August 2025 and has recommended that local government undertakes further detailed development work to enable a final stop / go decision in late 2025
- To move forward, the local government sector needs to confirm its support for the RAS and sufficient funding commitment to fund final development
- The opportunity is for councils to be part of the funding group that supports final development of the RAS and ultimately establishment of the RAS – without further funding support the RAS will not proceed

2. Deferred DCs / DLs

Deferred DCs / DLs will spread the cost over say, 30 years, supporting development. It will be easier for LAs to charge the full allowable cost and receive payment upfront

- LAs charge ratepayers / developers DCs for new developments to contribute to the costs of supporting infrastructure
  - DC costs are significant (one-off charges are on average ~$20k to $30k per property but can be $60k+)
  - 2026 annual plans forecast over $700 million revenue to be raised from DCs nationally

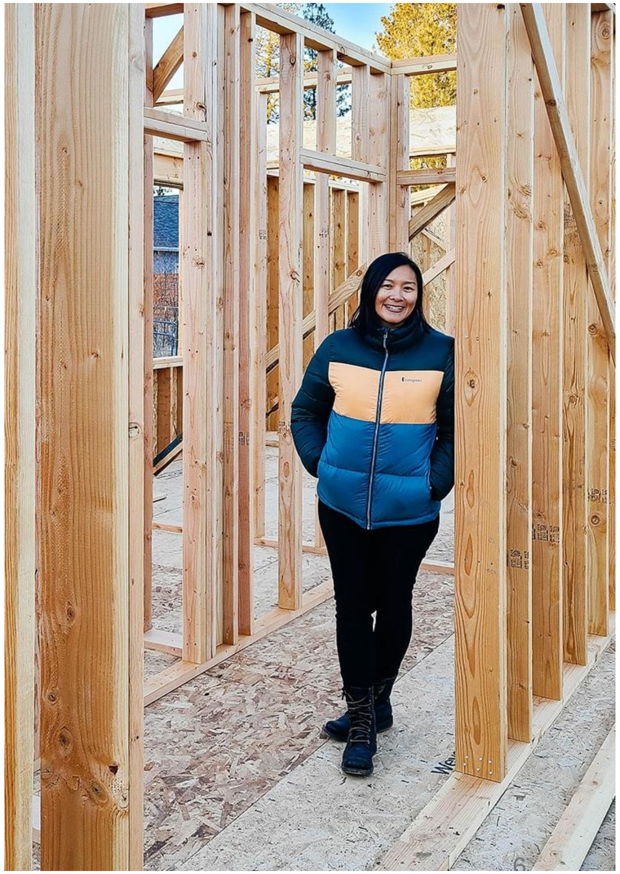
- The proposed Development Levy System (DLS) is expected to expand the scope of DLs to enable LAs to fully recover development growth costs and raise more revenue to fund growth infrastructure

- BUT the DLS combined with supply chain issues and inflation pressures means developers will need to pay more – the affordability of these increased charges and risk to the very developments that the charges are intended to support are critical considerations

- The RAS will be able to effectively convert upfront DCs / DLs into series of annual payments over say 30 years

- Under a Deferred DC / DL scheme, LAs would continue to do what they do now and invoice DCs / DLs at appropriate milestones (e.g. issue of 224c certificate or Code of Compliance) but developers would have the option to either:
  - Pay DCs / DLs in full; or
  - Choose to defer DCs / DLs through the RAS

- In the case of deferred DCs / DLs, the RAS would pay the upfront DC / DL to the LA and the current and future owners of the properties, would repay these upfront DCs / DLs (+ interest) as annual RAS levies:
  - Importantly, future owners would expect to pay less for properties with deferred DCs / DLs to reflect the RAS levies that will be charged in future on an annual basis
  - In any event, the purchaser of a property will have the option to require the outstanding RAS levies to be repaid by the seller of the property prior to them taking ownership (although new purchasers may decide that they prefer to pay less upfront for the property and take advantage of the attractive financing rates applied by the RAS)



2. Deferred DCs / DLs

The new DLS will facilitate increased LA charges to property developers to more fully fund the costs of growth-related infrastructure

- DCs are a substantial revenue source for LAs (~$700 million nationally) and this is expected to increase considerably under the DLS
- The increased costs will drive demand for alternative payment arrangements such as deferred DCs / DLs, underpinning the ability for RAS to achieve a breakeven financial position in a reasonable timeframe
- Auckland Council estimates 50% of its DC revenue is from small developments (under four houses), including a significant number of ‘mum and dad’ developers undertaking developments such as subdividing their existing property

Average DC	Some DCs are much larger	Under the DLS charges are expected to be larger individually and in aggregate
$20k – 30k	$60k+	

- Some developers highlight DCs as a factor that impedes development and encourages land banking and in response, some LAs end up discounting DCs
- A range of private and public sector options are available for property developers and LAs - these options typically do not support:
  - Development; and/or
  - LAs recovering the full allowable DC charge

Don’t develop	Development Finance	Fully charge DCs / DLs	LA Deferred DCs / DLs
DCs / DLs can inhibit development	*Development loans are expensive*	*Affordability, risk to development*	*Admin and impact on LA debt capacity*

Stan and Jess, with their children Rebecca and Josh, have a home with a large backyard in Auckland

Stan and Jess are considering building an additional house on their section to initially provide accommodation for Jess’ parents and then, in time their children. At some point they are likely to sell the property to help fund their own retirement. The DC that would be triggered by their development is a barrier to them developing the property

Stan and Jess would opt in to use the RAS’s Deferred DC / DL product:

- *The Deferred DC / DL removes any potential disincentive of the material upfront DC / DL cost to undertake the development*
- *The RAS would convert the DC into an annual levy payment secured against the property*
- *The LA would receive the full DC / DL payment upfront*
- *Stan and Jess would pay their ‘share’ of the DC / DL while they own the property (and other owners in due course)*

LAs wish to encourage development but must provide the necessary infrastructure to support this

Some LAs continually face strong developer opposition to paying DCs

We understand that some developers point to LA DCs as an impediment to development

A Deferred DC / DL offering would be a very attractive option for developers:

- *Providing flexible payment terms*
- *Spreading the costs of the infrastructure over a 30-year term*
- *Providing LAs with a constructive response to developers’ DC / DL cost concerns*
- *Providing the full DC / DL payment to the LA upfront*

3. Property Improvement Loans

LAs can currently adopt policies to provide financing to ratepayers that can be repaid via voluntary targeted rates – these arrangements can be financed and administered by RAS

- Current legislation enables LAs to adopt policies to provide financing to ratepayers that can be repaid over a fixed period via a voluntary targeted rate secured against a rateable property

- These policies typically relate to supporting and incentivising ratepayers to invest in their properties to achieve desirable private and public benefits. For example, various councils provide retrofit home insulation loans to ratepayers with loans repaid on a table mortgage basis

- Current PILs usage across most LAs (and therefore private and public benefits) is relatively low:
  - Similar to RP, LAs have been reluctant to offer and promote PILs as they must be financed out of LAs' existing financing capacity
  - In some cases, the interest cost charged to ratepayers has not been sufficiently attractive relative to ratepayers' financing alternatives
  - LAs have encountered operational and regulatory challenges

- RAS could provide PILs for individual and community projects (e.g. home insulation, heat pumps, double glazing windows, earthquake strengthening, solar panels, water tanks, septic tanks, EV chargers, stock exclusion fencing, sea walls) that:
  - Facilitate the growth of safer, healthier, more resilient and environmentally sustainable homes and communities
  - Are voluntary / 'opt-in' for ratepayers
  - Provide ratepayers with competitive financing options (~1% – 1.5% below standard mortgage rates)
  - May reduce or delay LAs' required investment in infrastructure (e.g. private water tanks could reduce the need for additional LA water storage capacity)
  - Are 'off-balance sheet' for LAs, removing the financing impediment for LAs

3. Property Improvement Loans

Kō tātou LGNZ.

PILs support uptake of individual and community property improvements with significant public benefits, furthering LA and government's policy goals

- Private property improvements can have significant private and public benefits (e.g. safer, healthier and more environmentally friendly communities)
- Current legislation enables LAs to offer PILs (repaid via voluntary targeted rates) to further policy objectives, but use by LAs is not widespread – largely due to operational, cost and compliance issues
- Achievement of certain policy objectives / public benefits are limited by the one-off costs that property owners need to pay for the improvements

- A range of private and public sector options are available for property owners and LAs / government
- LAs / government can directly subsidise private property improvements, but these have limited efficiency
- Recent examples of LA provided PILs highlight the administrative and financing challenges

Don't improve	Bank loan	Govt subsidies	LA schemes
Reduced social benefits and policy objectives achieved	*Expense and availability?*	*Public sector vs private sector costs*	*Admin burden and uses LA financing capacity*

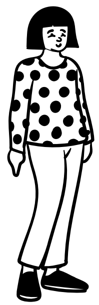
Josh, Sophie and baby live in City "X" in an old villa purchased five years ago. They are required under council regulations to either reinforce or remove the two existing chimneys in their home

Josh and Sophie currently heat their home with open fires but have decided it will be best long-term to remove the fireplaces. However, each fireplace costs $8k to remove and they will need to invest in a heat pump costing $2k

Council "X" decides to offer RAS PILs for chimney removal and insulation / heating

Josh and Sophie opt to use the chimney removal and heating PILs:

- *Accessing cheaper finance than the current alternatives*
- *Improving the safety and healthiness of their home*
- *Council "X" moves closer to achieving its seismic resilience targets*



June is looking to buy a new car and is interested in an EV to reduce her emissions and save fuel costs. She is also nervous about power outages

June can just afford the slightly higher purchase price of an EV. However, she is currently unable to also afford the cost of a home Vehicle to Grid (V2G) charger

June opts to use the RAS PILs product as this:

- *Improves the affordability of purchasing an EV*
- *Is cheaper finance than available alternatives*
- *Reduces her emissions while increasing her energy resilience*
- *Unlocks savings in fuel costs and maintenance*
- *Enables her to charge her EV when prices are low, use the car as a battery when prices are high and even sell a few kwh a day to reduce her power bill*

Just 30% of households with vehicles plugged in and exporting is the equivalent power output capacity of every power plant in NZ combined. More than enough to deal with higher daily peaks as our economy electrifies and avoid some costly system upgrades

3. Property Improvement Loans

PILs are very flexible and can deliver significant cost of living and quality of life benefits for ratepayers – it is up to central government and local government to decide what PILs could be applied to

- In indicating support for further development of the RAS, the Minister has asked that particular consideration for how PILs could be used to support the uptake of renewable, lower-cost energy
- While originally envisioned for residential properties, there is no reason government and councils could not extend PILs to other rateable properties – e.g. financing install of medium-sized solar and water-way fencing on farms
- In principle, RAS PILs could also be used to avoid LA capital expenditure

Ngaio and Rick have just had a big shock as their electricity daily charge and unit prices increased by 20% from 1 April

They have looked into solar and want to install a 9kw solar system to reduce their power bills and not fear the seemingly inevitable increases coming next April. But the $18k upfront cost is a big ask for the household with three young kids. They elect to take out a PIL through the RAS as it is cheaper and easier to access than other options available to them

Once installed, they are able to save ~75% of their power bills

After they've fully paid off the solar system through the RAS over the 30 year warranty period of the solar panels, they have saved over $40k

Their decision to install solar has also:

- *Encouraged them to swap out their gas heating for electric*
- *Improved the energy resilience of their community*
- *Helped NZ keep more water in the hydro lakes in dry years, due to the 11% "sunlight premium" of solar in dry years*
- *Increased NZ's electricity generation (if 80% of homes had a 9kw system, it would be about 40% more electricity generation)*
- *Supported the wider electrification of the NZ economy*

The ten property owners at beach "X" are concerned about erosion and the impact of climate change which potentially puts their properties at risk in an extreme weather event

They have collectively engaged engineering advisors and a construction company to scope a seawall to protect their properties and they have received a firm quote of $180k

All of the property owners are willing to contribute to the seawall but some are retired and do not have access to financing and do not wish to use their small savings which they use for living expenses

Seven of the ten property owners at "X" beach opt to use a RAS PIL to finance their contribution to the seawall at cheaper finance than current alternatives (the other three owners pay direct)

Of the seven who use the PIL:

- *Three repay the PIL over ten years via annual RAS levies*
- *Four choose to postpone payment of the voluntary targeted rate using RP*

The seawall is built and the following year, Cyclone Ada causes widespread damage but Beach "X" is unscathed because of the protection provided by the seawall

Council "Y" is aware it has a large number of ratepayers that have septic tanks that are deteriorating and starting to cause environmental issues (leaching into streams and the harbour)

The geography makes it difficult to provide reticulated wastewater services to most of the properties and in any event Council "Y" has insufficient financial capacity to undertake the necessary investment for a new wastewater network

Instead, Council "Y" is imposing new septic tank regulations and commencing an inspections process. It anticipates virtually all septic tanks (installed over 50 years ago) will require replacement at an average cost of $20k

Council "Y" intends to offer a RAS PIL to ratepayers who are required to replace their tanks with a payment term of 20 years:

- *Many affected property owners comply with the new council regulation and choose to take advantage of Council "Y"s septic tank PIL*
- *Property owners who take up the PIL are able to repay the loan over a 20-year period at $1,000 p.a. + interest (PIL interest rate is lower than alternative options)*
- *The council achieves its environmental policy objectives*
- *The council avoids a significant investment in a reticulated wastewater network that it can ill afford*

4. Rates Postponement

RP allows qualifying ratepayers to defer rates and pay on sale of their property – in principle all LA charges could be deferred in the same way

- RP provides flexibility to ratepayers (like a reverse equity mortgage) to decide to pay LA charges at some time in the future, partially mitigating:
  - Affordability issues – the impost on property owners will only increase as New Zealand seeks to address underinvestment in infrastructure
  - Demographic changes – e.g. an aging population and a growing cohort of fixed income / elderly home owners
  - General cost of living challenges
- Many LAs already provide RP schemes although these have limited uptake, due to:
  - Demand side factors - e.g. limited awareness; challenging application processes
  - Supply side factors - e.g. restrictive and varying eligibility criteria; LAs' reluctance to promote RP due to the impact on their short-term cashflows and financing capacity
- RAS RP is an opportunity for a standardised, highly efficient national RP scheme that provides RP benefits to a larger proportion of NZ ratepayers at very competitive financing rates (~1% – 1.5% below standard mortgage rates; ~4% to 5% below reverse mortgage rates)
- Eligible ratepayers will have the opportunity to defer general rates payments and the RAS could also offer ratepayers the option to postpone other RAS or LA related levies such as Deferred DCs / DLs and PILs
- British Columbia, Canada (population ~5 million) has a property tax regime similar to New Zealand's rating system:
  - It has had a property tax deferral scheme in place for many years providing a strong precedent and insights
  - In 2024 the British Columbia Property Tax Deferral Scheme had 83,000+ users, ~$2.7 billion in loans (it has quadrupled in size from ~$670 million in 2016) and includes ~3.9% of British Columbia households

4. Rates Postponement

RAS LOCAL GOVERNMENT Ratepayer Assistance Scheme | LGFA New Zealand Local Government Funding Agency Te Pūtea Kāwanatanga ā-rohe | Kō tātou LGNZ.

A nationwide RP scheme would be a highly efficient solution that assists older home owners avoid financial hardship by offering them the ability to postpone their rates

- Living costs in NZ during retirement can be significant
- Superannuation payments are unlikely to cover all living costs for many low-income ratepayers
- Without savings or other sources of income, retirees can experience financial hardship
- LA rates are a significant expense and are expected to increase above inflation for the foreseeable future

'No frills retirement for a couple'
$54k p.a. in the regions
$47k p.a. in main centres

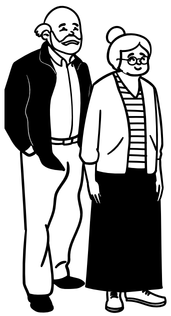
'Choices retirement for a couple'
$63k p.a. in the regions
$91k p.a. in main centres

NZ Super payments $42k p.a. (post tax) for a couple where both qualify
And $27k p.a. (post tax) for an individual living alone

NZ average 2024 residential rates $3,200 p.a. and rising steeply

- A range of private and public sector options are available
- These are limited in their effectiveness and efficiency and not always available
- They do not always align with ratepayers' objectives – most ratepayers do not want to be forced to sell their home

Reverse mortgage	Sell home	Rates rebate	Existing LA RP
Reverse mortgages are very expensive	*Downsize, move to a retirement village or more affordable region*	*Eligible ratepayers can receive up to ~$790 p.a.*	*Not widely marketed, inefficient and expensive*



John and Jane (both 65) have retired, live in City "X" and expect to live to 90. They are fixed income / elderly homeowners and despite having $1.4 million of assets (home $1.2 million and KiwiSaver $200k), they are struggling to make ends meet. They intend to utilise their savings to meet living costs and the occasional extravagance

They pay ~$4,000 p.a. of LA rates (~8% of their post tax pension income) and are concerned about the forecast rates increases of up to 10% p.a. for the next three years

RP:

- *Increases their annual cashflow by ~$4,000 and insulates them from future rates increases – they eat out once a week at the local byo*
- *Enables them to stay in their home for the next 10 years*

Ten years later, their home's value has increased to $1.5 million. They sell it, repay the ~$60k RP debt and realise $1.44 million from the sale

Diane (70) has retired, lives alone in City "Y" and expects to live to 90. She owns a small unit worth $600k and otherwise has no investments or savings. Her only income is NZ Super so she is forced to live very frugally and she struggles to afford to travel to Auckland to visit her grandchildren

She pays ~$3,200 p.a. of LA rates (12% of her post tax pension income) and is very concerned about the forecast rates increase of ~10% p.a. for the next three years and whether that will impact her ability to see her family.

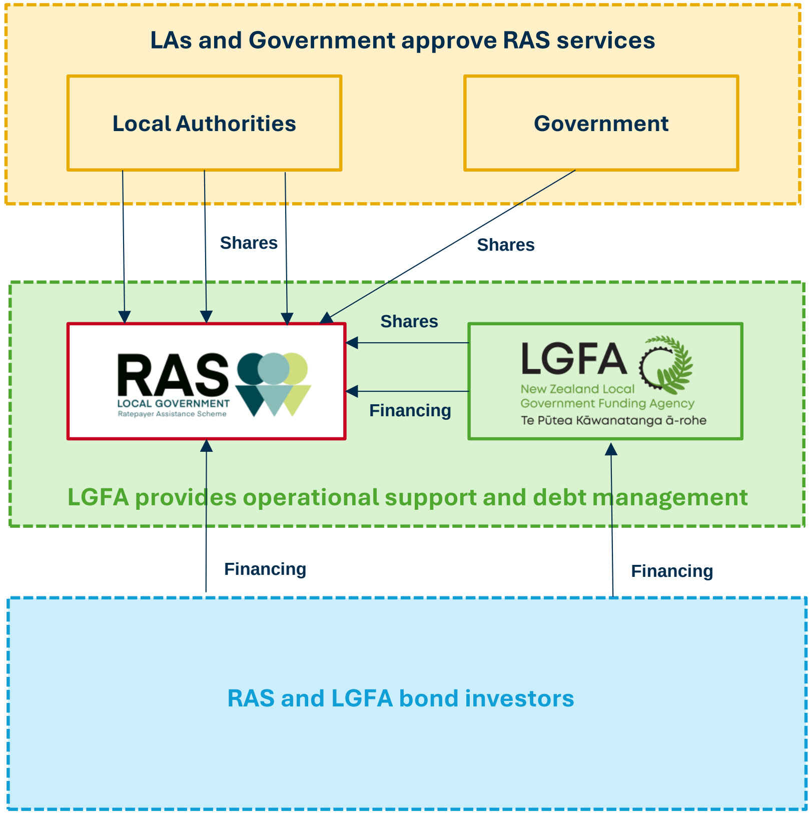
RP:

- *Increases her annual cashflow by ~$3,200, insulates her from future rates increases and enables her to visit her family three times a year*
- *Enables her stay in her unit for the remainder of her life*

When she passes away at 90, her unit sells for $900k and her $150k RP debt is repaid

5. What it is and how it works

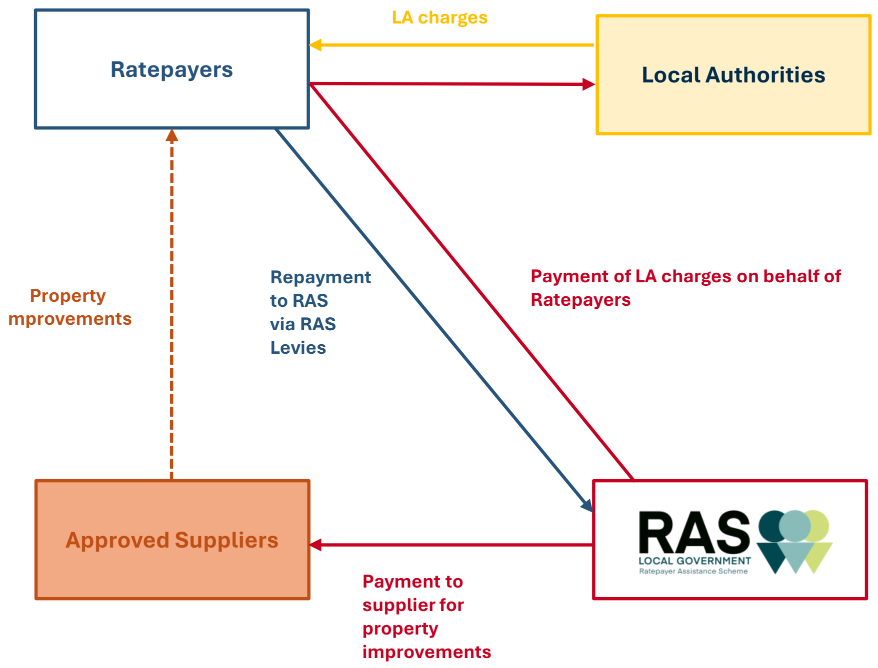
Structurally the RAS has many similarities to the LGFA – it will be owned by LAs, LGFA and government, providing services to LAs and their ratepayers



- The RAS would be a new entity (a CCO), owned by LAs, LGFA and central government
- The RAS would have no discretion to whom and for what it could lend money – all the services it provides would need to be approved by LAs and central government
- To ensure the RAS is off-balance sheet, the maximum individual stake is less than 20%
- All LAs will be able to use the services of the RAS (regardless of whether they are a shareholder or not), subject to meeting RAS's membership requirements – e.g. IT interface, invoicing, collections, security requirements
- LGFA has a critical role in regard to RAS – providing financial and operational support to the RAS (on a commercial contractual basis), using LGFAs existing capabilities, avoiding duplication and maximising efficiency
- The LGFA board has provided in principle approval (subject to LGFA shareholder approval) for the following
    1. **Ownership** up to the maximum allowable (~20% of RAS shares)
    2. **Debt facility** to enable RAS to "warehouse" its loans to ratepayers before issuing its own RAS bonds to the capital markets
    3. **Preference shares investment** (potentially $100 million + over time) to ensure RAS maintains an appropriate equity ratio as its loan book grows
    4. **Shared services arrangements** across many corporate functions such as financial, HR and IT services
    5. **Management of the RAS bond programme** – using LGFAs existing skills, and networks (it is expected that there will be significant crossover between RAS and LGFA bond investors)

5. What it is and how it works

The RAS effectively does what LAs can and already do, but does it more efficiently and effectively, taking on the administrative burden and risk of providing the services while being off-balance sheet so that there is no impact on LAs' financing capacity

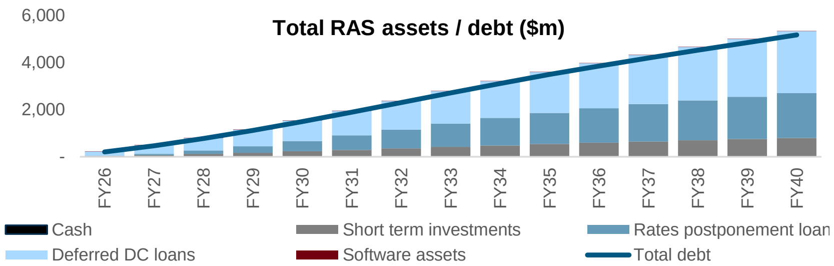


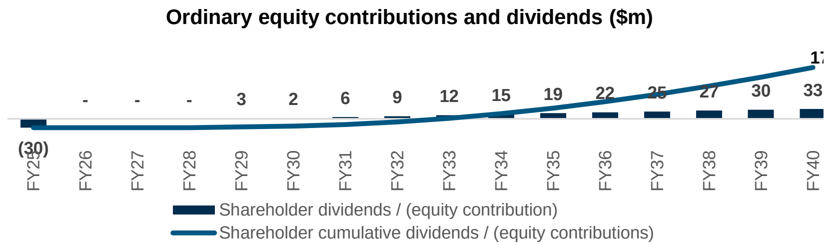
- The RAS structure is based on the LGFA structure
- Importantly, given the RAS is providing services on behalf of LAs, the RAS would have the power to impose a levy charge equivalent to a rate to ensure it gets repaid
- The RAS structure and its ability to impose a 'rate-like' levy would enable it to achieve a very high credit rating
- With this very high credit rating, the RAS would raise very low-cost, long-term financing from the capital markets and pass this on to ratepayers (ratepayer financing will be between ~1-1.5% <u>lower</u> than standard mortgage rates)
- LAs will opt-in as to whether they wish to allow their ratepayers to use the RAS's services
- Ratepayers will also opt-in to use the RAS's services
- The interface between LAs, RAS and ratepayers will be as seamless as possible – for example in the case of RP or deferred DCs / DLs:
  - Ratepayers would "apply" through their LA via a web-based portal on the LA's website
  - The application would go directly to RAS for processing
  - Once approved, payment of the rate charge or DC / DL is made to the LA by the RAS
  - At the appropriate time the RAS will levy the ratepayer to obtain repayment
  - The RAS levy will be separately itemised on the LA's rates invoice, collected by the LA and then distributed to RAS
- In the case of PILs the process would be the same except that RAS would make payment to the approved supplier of the property improvement

6. RAS financial business case

In addition to the provision of valuable services for LAs and ratepayers, business case analysis indicates that very strong commercial returns may be available to shareholders

- A comprehensive business case analysis has been undertaken on a "desktop" basis by Cameron Partners with input from LGFA and IT service providers (to assist with scoping and quantification of the core IT system which is critical to the effective and efficient operation of the RAS)
- Multiple scenarios have been developed and the base case scenario is considered conservative – it assumes:
  - Deferred DC / DLs uptake of 25% of new DCs from FY26
  - No PILs have been assumed in the current base case (this assumption will be revisited during final development)
  - RP uptake of 3.0% is achieved by FY34 with significant uptake occurring in years two to five. By FY31, ~52k households use RP
- The next stage of development will firm up these assumptions, including engagement with market providers including IT system service providers
- The economics of RAS rely on it achieving scale so that it can cover its operating costs:
  - The financial modelling assumption is that the RAS net margin is 1% (ie for every $100 million of loans it will generate $1 million to cover its operating costs)
  - Once RAS has achieved breakeven, surplus cashflow is available to distribute to shareholders
- The base case scenario indicates:
  - Equity of ~$30 million is required to cover establishment costs and operating deficits until RAS achieves breakeven
  - Breakeven is achieved in year 4 (based on assumed annual operating costs ~$7m)
  - Full "payback" of initial investment in year 8
  - An annual dividend yield of over 100% by year 15





7. Development to date and next steps

Development of the RAS has occurred over a number of years, overseen and funded by a Steering Group – final detailed development is now required to facilitate a "stop-go" decision to proceed with RAS establishment

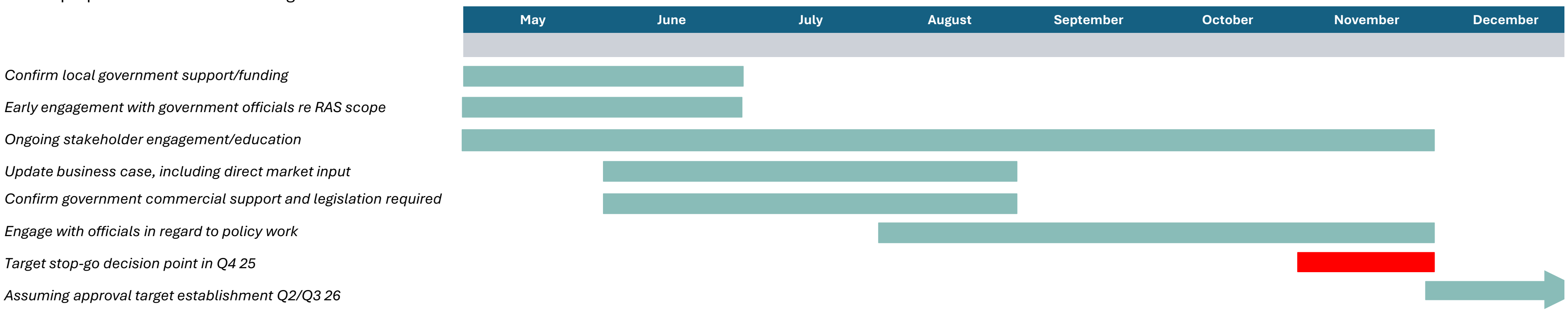
- The RAS Steering Group has comprised LGNZ, Auckland Council, Hamilton City Council, Tauranga City Council, Wellington City Council, Christchurch City Council, LGFA and RA

- The Steering Group has been supported by a suite of advisors who have each undertaken significant work to date, including:
  - Cameron Partners which has led development / business case analysis indicating that a break-even position could be reached in a short timeframe and commercial returns could be strong
  - Russell McVeagh which envisages the RAS being implemented through its own legislation (using similar principles and mechanics to the LGFA and IFFA)
  - PWC (accounting and tax) and S&P who have reviewed the RAS structure and raised no red flags regarding 'off-balance sheet' / 'off-credit' treatment for LAs

- Given the significant development already undertaken, with the requisite local government support it is anticipated that the RAS could be established within a 12-18 month timeframe

- In outlining his support, the Minister for Local Government has recommended that, to enable his officials to move quickly in August 2025, the Steering Group undertakes significant further development

- The proposed workstreams through the remainder of 2025 are as follows:



8. Support and funding commitment required

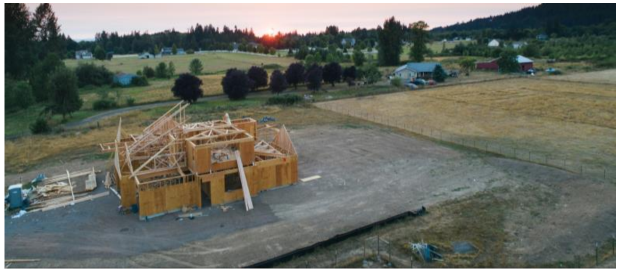
RAS LOCAL GOVERNMENT Ratepayer Assistance Scheme

LGFA New Zealand Local Government Funding Agency Te Pūtea Kāwanatanga ā-rohe

Kō tātou LGNZ.

In order to undertake final development in conjunction with government officials, support and additional funding commitment from local government is required

- As outlined, RAS would be a national service available to all LAs and ratepayers, providing services that will enhance LA funding and financing options and delivery of a range of desirable policy outcomes for ratepayers. In addition, analysis indicates RAS could provide very strong commercial returns to its shareholders
- $2.5 million (incl. 20% contingency) in “at risk” development funding is estimated through until a “stop/go” decision in Q4 25
- Assuming a “go” decision – it is estimated ~$30 million in total equity will be required (including the $2.5m in development funding), covering commercial, legal, accounting, tax, IT and recruitment advice during the development and establishment phase (~$10m) + the IT system and allowance to cover operating deficits while RAS reaches scale and financial breakeven (~$20m). This equity requirement will be confirmed during final development
- All development funding will qualify as equity and is included in the estimated total equity requirement
- The opportunity for councils is to be part of the group of funding councils:
  - Sufficient funding is required to move forward, without it the RAS will not proceed, but no funding will be spent until commitments from councils are received for the total estimated funding costs
  - A number of councils are intending to put the RAS proposal to their elected members in May / June 2025 seeking a decision regarding support and funding commitment – Auckland Council has already confirmed its support to provide $600k of the required development funding
  - It is intended that funding councils will make meaningful funding contributions and provide an in-principle indication of their willingness to use RAS and subscribe for equity at its establishment
- To encourage early participation and to minimise free-riding, governance arrangements have been proposed outlining decision rights for the funding councils – the “RAS Governance Group” (see Appendix). The RAS Governance Group may receive advantageous subscription terms based on the timing of funding provided – e.g.:
  - All funds provided by members of the RAS Governance Group during the development and establishment stages will be recognised in their RAS shareholding when the entity is established (including any funding already provided to enable the RAS development to date)
  - An incentive arrangement may be applied for the funding provided at earlier stages of the process – e.g. 2 shares for every $1 early funding provided



9. What to do next if you are interested

Timing is critical, local government funding needs to be confirmed by the end of June in order to undertake the development work to be ready to engage with officials in August – without funding, the RAS will not proceed

- If you are interested in understanding more about the RAS and deciding whether your council wishes to support RAS and potentially provide funding, please contact:

Hugo Ellis	**Scott Necklen**	**Mark Butcher**
Partner	**Deputy CE**	**Chief Executive**
Cameron Partners	**LGNZ**	**LGFA**
hugo.ellis@cam.co.nz	Scott.Necklen@lgnz.co.nz	mark.butcher@lgfa.co.nz
021 608 346	**029 924 1210**	**021 223 6573**

- The RAS team is available to work with you as required, including presenting to elected members and executives
- In addition, significant development work has already been completed, and extensive analysis and materials are available including the original comprehensive business case completed in late 2022 (which will be updated during the next stage) and a generic council paper outlining the RAS opportunity

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Appendix – Proposed governance during development

1. Members of the RAS Governance Group will comprise:
   - Local Government New Zealand (LGNZ)
   - Local Government Funding Agency (LGFA)
   - Rewiring Aotearoa (RA)
   - Local Authorities (LAs) who are funding the development of the RAS

2. It is possible that the Governance Group may expand overtime - eg:
   - Additional LAs may wish to join as funding LAs (the LGFA establishment process commenced with five funding LAs and at establishment this had increased to 18 LAs + central government)
   - Central government provides funding
   - Potentially other stakeholders may provide funding

3. It is expected that LGFA and LA members of the RAS Governance Group will form some or all of the shareholders of the RAS at its establishment (central government and other LAs that are not members of the RAS Governance Group may also be invited to be shareholders)

4. To encourage early participation in the RAS Governance Group and to minimise free-riding, members of the RAS Governance Group may receive advantageous subscription terms based on the timing of funding provided. For example:
   - All funds provided by members of the RAS Governance Group during the development and establishment stages will be recognised in their RAS shareholding when the entity is established (including any funding already provided to enable the RAS development to date)
   - An incentive arrangement may be applied for the funding provided at earlier stages of the process

5. A subset of the RAS Governance Group will be known as the Steering Group

6. The rationale for the Steering Group is to ensure a small group of Governance Group members are able to make day-to-day decisions required to ensure the process can advance in an efficient manner

7. The Governance Group will:
   - Work together to make strategic decisions relating to the development, establishment and ongoing operations of the RAS and the policies and policy criteria that the RAS will support (for example the economic and decision rights attached to RAS shareholdings and the qualifying criteria for various RAS products such as rates postponement)
   - Collectively make stop-go decisions (although individual members may also decide not to proceed)
   - Delegate authority to the Steering Group to make day-to-day decisions including committing to costs to be borne by the RAS Governance Group within a pre-agreed budget
   - Make decisions by way of a simple majority

8. The Steering Group will comprise a smaller group of personnel appointed by the Governance Group and will:
   - Have responsibility for day-to-day oversight of the development and establishment process
   - Meet on a regular basis (e.g. weekly) and as required with Cameron Partners (the Lead Advisor) and other advisors to make day-to-day decisions
   - Update the Governance Group and other stakeholders, such as central government (e.g. the minister and / or officials) on a regular basis (e.g. every 4 to 6 weeks) and more often as appropriate
   - Seek decisions on strategic matters from the Governance Group
   - In the first instance, represent the RAS Governance Group in its engagement with other parties
   - Comprise representatives from no more than two LAs, LGNZ, LGFA and RA

9. At this stage, in order to progress the establishment of the RAS Governance Group a Steering Group has been formed comprising LGNZ, LGFA and RA

RAS

LOCAL GOVERNMENT

Ratepayer Assistance Scheme

Hutt City Council

12 June 2025

Report no: HCC2025/3/192

City Link Bridge Procurement

Purpose of Report

1. To provide an update on the City Link Bridge.

2. To seek Council approval to delegate authority to the Chief Executive, the Mayor and the Chair of Infrastructure and Regulatory Committee to release the tender documents for the market procurement of the design and construction supplier, which is expected to occur around November 2025.

Recommendations

That Council:

(1) notes the City Link Bridge progress update; and

(2) approves delegation to the Chief Executive, the Mayor and the Chair of Infrastructure and Regulatory Committee, to release the project tender documents to the market for procurement of the design and construction supplier around November 2025.

For the reason that the City Link Bridge meets the timeframes required to achieve construction.

Progress Update

3. In December 2024, Council decided to take over delivery of the City Link Bridge (CLB) from the NZ Transport Agency (NZTA) Alliance due to affordability concerns. Since then, Council has made substantial progress on the project.

4. Between December 2024 and February 2025, the project team was established, resources engaged, and project setup completed.

5. Since February 2025, the design information from the Alliance has been reviewed, and the Procurement Strategy was approved. The Procurement Strategy favored a Design and Construction procurement method.

6. The project team is currently developing the Principal's Requirements with input from Council officers, Mana Whenua, Greater Wellington Regional Council and NZTA. In parallel, the team is confirming all necessary consenting requirements and coordinating overall project delivery processes and requirements with Partners.

7. The Coordinated Delivery Plan (CDP) was recently agreed by Partners in April 2025. This agreement confirms that the CLB construction window is from December 2026 to December 2028. This programme enables Wellington Electricity to complete their scope of works ahead of CLB construction timeframe.

8. The delay in construction start provides the project team with more time to work on the design integration with partner projects and to understand interface risk. The procurement phase will now commence in November 2025 with contract award around mid-2026. This will enable CLB construction to start in December 2026.

9. The extra time enables the project team to better understand the revised GWRC stopbank design requirements, corresponding impact on the CLB, impact on Daly Street, Margaret Street and active mode connections, minimising financial, consenting and programme risks and reducing the interface risks with partner programme of works.

10. The CLB commencement timeframe of December 2026 is reliant on Wellington Electricity and GWRC completing their scope of works to the CDP timeframe and handover site possession to CLB construction team by December 2026.

City Link Bridge Delivery

11. The key success factors for the CLB project include:
    a. Affordability for Council.
    b. Integration with the wider Te Awa Kairangi programme.
    c. Meeting consent requirements.
    d. Alignment with Council urban design and Mana Whenua values plan.

12. The Design and Construct delivery model has been approved in the procurement strategy. The approach promotes contractor innovation, ensures cost-effectiveness, and enables Council to meet critical delivery timeframes that are aligned with the CDP.

13. The project team has also included the Network Arch bridge form as an additional option to that submitted by the Alliance, this provides potential cost saving opportunity and meets urban design and Mana whenua requirements.

14. The CLB timeline and delivery plan are attached as Appendix 1 and Appendix 2 to the report. The key points in the delivery plan include integration with partners design and construction programme before tender release in November 2025.

15. The Design and Construct delivery model is expected to achieve value for money through driving cost savings in design and construction by allowing the suppliers to innovate the design and efficient construction methods and identify the option that provides the best value for money to Council and meet the Principal's Requirements.

16. The CLB team is testing with regulators the CLB form with the aim to confirm that both the Steel Girder and Network Arch bridge forms align with the current consents. This will provide clear parameters for the tender documentation to enable innovation and minimise risk to the project.

17. The key differences between the two bridges are summarised in Table 1 below.

Bridge Factor	Steel Girder Bridge	Network Arch
Structure	Piers support structure from below.	Arch structure and cables support bridge from above.
Environmental	Piers located in river effect river flows and require construction to drill into aquifer.	No piers in river or piles in abutments, avoiding aquifer risk.
Urban design	Meets Urban Design and Mana whenua requirements.	Meets Urban Design and Mana whenua requirement.
Construction	More traditional construction methods. Significant construction in river corridor, presenting time and flood event risk.	Less traditional but simpler construction methods, quicker to construct. Superstructure constructed out of river corridor.
Seismic performance	Meets requirements.	Meets requirements, simpler to reinstate post-earthquake.
Integration	Integrates with Te Awa Kairangi	Integrates with Te Awa Kairangi
Cost	Potentially more expensive due to increased pier construction complexity and risk	Potentially cheaper with reduced steel and simpler construction method and lower risk

18. Concept visualisations are provided for the Steel Girder Bridge and Network Arch Bridge in Appendix 3 to the report. These concepts show the range of possibilities and everything in between that the contractor could produce to fit within the principal's requirements. The tenderers will submit their design within these parameters. These visualisations are for information only and show opportunities presented by both bridge forms.

19. The next steps for the project are:

    a. Update Council on progress and seek Council approval at 27 June 2025 meeting to delegate to the Chief Executive, the Mayor and Chair of Infrastructure and Regulatory Committee to the release of tender documentation to the market in November 2025.

    b. The project team will complete the contract documentation, refine the Principal's Requirements, Mana Whenua requirements, incorporating GWRC design requirements and consenting requirements between now and November.

    c. Subject to approval, release tender to market in November 2025 and contract award June/July 2026. This will allow supplier team establishment, construction yard setup and the necessary plans approved prior to construction start in December 2026.

Design and Construction Procurement Process

20. The Design and Construction procurement process allows Council to develop the Principal's Requirements, that details the criteria required to be met by the tenderers.

21. Potential tenderers submit a tender that will include a design, price, programme, and their design and construction team to deliver the project.

22. Tenders are then evaluated against Council's Principal's Requirements and Tender assessment criteria, to identify the preferred tenderer to be awarded the contract. This includes confirmation of final bridge form (ie Steel Girder bridge or Network Arch bridge or an alternative proposed by bidders).

23. Post contract award, the successful supplier completes the detailed design, with Council reviewing and approval, to ensure all the Principal's Requirements and tender document requirements are met.

24. The successful supplier then constructs the CLB in line with the CDP.

Risks

25. One of the key risks to the CLB timeframes is that both NZTA and GWRC experience project delays with their works resulting in delaying CLB construction. At the city side of the river, CLB commencement timeframe of December 2026 is reliant on Wellington Electricity and GWRC completing their scope of works and vacating the site to allow the CLB supplier to get established. Similarly, NZTA (new Melling train station completion) and GWRC (stopbank completion) must complete their works on Western Hills side of the river to allow CLB to finish the bridge construction and link with new Melling train station by end of 2028.

26. There is a risk that the CLB cost exceeds the funding available from HCC, making it unaffordable. To mitigate this risk, a cost estimate has been developed which indicates the bridge cost falls within current approved funding. Moreover, market procurement of the Design and Construct tender will provide competitive pricing (both design and construction) for HCC approval (mid- 2026).

Climate Change Impact and Considerations

27. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.

28. The project includes efficient and low carbon construction materials and activity in the contract requirements. Council's Climate and Sustainability team are working with the project team to identify how best to motivate contractors to keep their carbon footprint during construction to a minimum.

Consultation

29. Public consultation was undertaken during the consenting process. Currently, we have not planned any further consultation in this phase. However, we anticipate that some public engagement will be required in the detailed design phase once the preferred supplier is on-board from June/July2026 to enable community feedback on some elements of the detailed design.

30. There will be additional engagement opportunities with Mana Whenua, businesses & community as part of the wider Te Awa Kairangi programme to inform of project updates including construction timeline, opportunities and impacts.

Legal Considerations

31. This update and decision have no legal implications.

Financial Considerations

32. This update has no financial implications as the budget for this project is already approved in LTP 2024-34. Moreover, Infrastructure Acceleration Funding of $26.9M is also approved by the Minister of Housing (yet to formalise in IAF Delivery Plan).

Appendices

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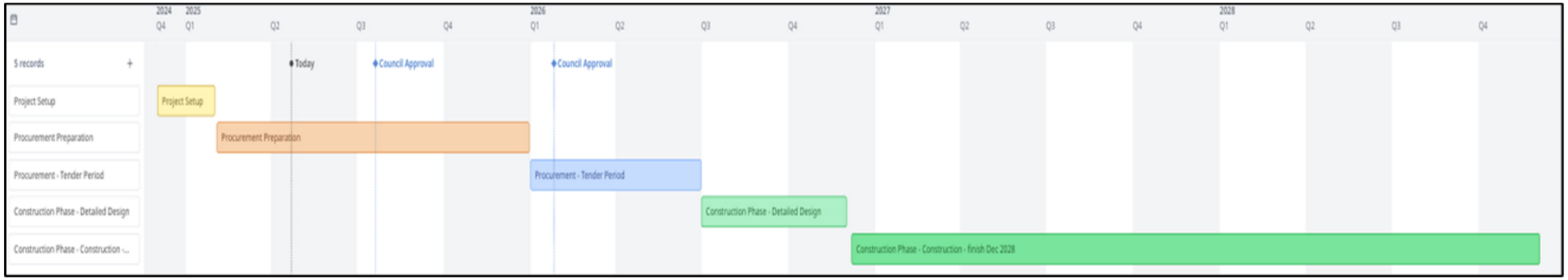
Author: Zaharah Hendriks, Programme Coordinator
Author: Eddie Anand, Head of City Delivery
Approved By: Jon Kingsbury, Director Economy & Development

Appendix 1: City Link Bridge Timeline



Appendix 2 City Link Bridge Delivery Plan

Stage 0 – Project Setup
Dec – Jan 2025

Project Setup ✓

Stage 1 – Stocktake & Procurement Preparation
Feb - Nov 2025

- Procurement Strategy ✓
- Specimen Design ✓
- Consenting requirement confirmation ✓
- Cost estimate ✓

June 2025 - Hold Point
Council Approval – Procurement of next phase

- Partner alignment - details
- Principals Requirements
- Tender and contract Documentation
- Market preparation

November 2025
CE Approval – issue tender documentation

Stage 2 – D&C Procurement
Nov 2025 - June 2026

D&C Procurement
- Contractor Procurement process
- Award contract

June 2026 – Hold Point
Council Approval – Award Contract

Stage 3 – Detailed Design and Construction
July 2026 start

Construction phase – D&C
- Detailed design – July 2026 to December 2026
- Detailed design approved by Principal advisor and HCC
- Construction – December 2026 to December 2028

Attachment 3 – Concept Visualisations

Network Arch Bridge Concept Visualisation- Day time

Attachment 3: Concept Visualisations

Network Arch Bridge Concept Visualisation- Night

Attachment 3: Concept Visualisations

Through Girder Bridge Concept Visualisation

Hutt City Council

16 June 2025

Report no: HCC2025/3/200

Local Elections 2025: Non-binding referendum question to explore amalgamation in the Wellington metropolitan area

Purpose of Report

1. This report seeks Council approval to include a non-binding referendum question in the voting documents for the 2025 local elections.

Recommendations

It is recommended that Council:

(1) receives and notes the information;

(2) provides direction on whether to direct the Electoral Officer, under section 9 of the Local Electoral Act 2001, to hold a non-binding referendum at the 2025 local elections regarding amalgamation;

(3) approves EITHER:

option A OR option B and delegates the Mayor, Committee Chairs, and Chief Executive to determine any supporting information that may go alongside the question, noting this must align with the Local Electoral Act 2001; OR

option C;

(4) agrees that this matter affects all the Hutt City Council local government area;

(5) agrees to direct the Electoral Officer that the referendum should be conducted for all electors; and

(6) agrees that the outcome of this referendum shall not be binding on the Hutt City Council.

Background

2. The most recent proposal for merging councils in the Wellington region was presented in 2013. In 2015, the Local Government Commission decided to abandon its plan to merge the region's nine councils into a single Greater Wellington Council. The Chief Executive Officer of the Local Government Commission noted that there was minimal support for a unified council covering the entire region. However, there was interest in pursuing some form of local government reform.

3. At its meeting on 29 May 2025, Porirua City Council passed the following resolution:

   That the Council | Te Kaunihera o Porirua:

   1. *Receive the report.*

   2. *Agree to direct the Electoral Officer under Section 9 of the Local Electoral Act 2001, to hold a non-binding referendum at the 2025 local elections, asking the following question:*

      "Should Porirua City Council work with councils in Wellington, the Hutt Valley, and the Wellington Regional Council to explore the possibility of creating one single council, that combines relevant services and functions regionally, while keeping appropriate local services and decision making local?
      Yes
      No"

   3. *Agree,*
      a. that this matter affects all of the Porirua City local government area, AND,
      b. to direct the Electoral Officer that the referendum should be conducted for all electors, AND,
      c. that the outcome of this referendum shall not be binding on the Porirua City Council.

Discussion

4. Debate about amalgamation in the Wellington region has existed for some time and has generated strong views by proponents and opponents alike.

5. The Local Government landscape is currently undergoing significant transformation, particularly in anticipation of three waters reform, which has generated renewed interest in amalgamation.

6. It is also timely to revisit this issue given the significant financial pressures facing Local Government and the need to think about how we could do things differently to find efficiencies for ratepayers.

7. While discussions have occurred at a regional level regarding the potential benefits of amalgamation, the views of electors have not yet been formally sort.

8. One way to evaluate how residents are currently feeling is to ask them directly, via a non-binding referendum question, about whether they are open to exploring amalgamation.

9. The outcome may provide a good basis for future local decision making.

10. If voters support the non-binding referendum question, it will be up to the newly elected Council to collaborate with neighbouring councils to explore amalgamation in more detail. Although the new Council will not be obligated to follow the referendum's result, it will serve as a strong indication of residents' support.

11. Additionally, the referendum may help engage our community in local elections, resulting in a higher voter turnout. Regardless, the referendum would provide a baseline of information for the new council to consider.

Options

12. Council has the option to either:

    A. Approve the addition of a non-binding referendum question regarding the creation of one single council within the Wellington metropolitan area;

    "Should Hutt City Council work with Wellington, Upper Hutt, and Porirua City Councils, and the Greater Wellington Regional Council, to explore the possibility of creating one single council, that combines relevant services and functions regionally, while keeping appropriate local services and decision making local?"

    OR;

    B. Approve the addition of a non-binding referendum question regarding multiple amalgamation options in the Wellington metropolitan area;

    "Should Hutt City Council work with Wellington, Upper Hutt and Porirua City Councils, and the Greater Wellington Regional Council, to explore council amalgamation options, which combine relevant services and functions, while keeping appropriate local services and decision-making local?"

    OR;

    C. Reject the addition of a non-binding referendum question.

Note: Officers have prepared the following sections to support Council in making an informed decision.

Climate Change Impact and Considerations

13. This decision does not involve any operational or policy changes that would impact climate change outcomes.

Consultation and Communications

14. All electors, including those registered on the Māori Electoral Roll, will participate in this poll.

15. Should Council resolve to direct the Electoral Officer to include a non-binding referendum alongside the 2025 local elections, electoral officials will collaborate with the Communications team to incorporate this information into communications regarding the local elections.

Legal Considerations

16. Once Council has determined if a referendum is necessary, it will follow the procedures outlined in the Local Electoral Act 2001.

17. The ability of a local authority to direct the Electoral Officer to undertake a referendum is provided for in the Local Electoral Act 2001 under section 9.

    Section 9 Holding of referendum

    (1) A local authority may direct the electoral officer to conduct a referendum that is not required to be held under this or any other Act on:

    (a) any matter relating to—
    (i) the services that are provided or that may be provided by the local authority; or
    (ii) any policy or intended policy of the local authority; or
    (b) any proposal relating to—
    (i) the current or future activities or objectives of the local authority; or
    (ii) the current or future well-being of its local government area.

    (2) The local authority—

    (a) must determine whether the matter that is the subject of the referendum affects all or part of its local government area; and
    (b) must direct the electoral officer to conduct the referendum for all or the appropriate electors of the local government area accordingly.

    (3) More than one referendum may be conducted at the same time as a consequence of a direction under this section.

    (7) A referendum may be conducted as a consequence of a direction under this section in conjunction with any other election or poll, or separately.

    (8) A referendum conducted as a consequence of a direction under this section is a poll to which this Act applies.

(9) This section does not prevent a local authority from directing the conduct of a referendum otherwise than under this section on a matter or proposal referred to in subsection (1), if that referendum is conducted separately from any election or poll.

(10) The result of a referendum conducted as a consequence of a direction under this section is not binding on a local authority—

(a) in the case of any matter or proposal relating to the division of any district or region into one or more Māori wards or Māori constituencies; or

(b) in any other case, unless the local authority resolves otherwise, or an enactment provides otherwise.

Financial Considerations

18. The Electoral Officer has advised that including an additional poll question would result in approximately $20,000 in unbudgeted expenditure. This cost would be absorbed within existing budgets and is considered a low-cost option, particularly when compared to the significantly higher cost of conducting a stand-alone referendum.

Appendices

There are no appendices for this report.

Author: Campbell Barry
Mayor

Hutt City Council

03 June 2025

Report no: HCC2025/3/182

Remits for Local Government New Zealand's Annual General Meeting 2025

Purpose of Report

1. The purpose of this report is to ask Council to decide on which remits to support for the upcoming Local Government New Zealand Annual General Meeting (the LGNZ AGM) on 16 July 2025 in Christchurch. This will enable the delegates of Hutt City Council attending the LGNZ AGM (presiding delegate Mayor Barry, and alternate presiding delegates, Deputy Mayor Lewis, Cr Tupou and Cr Briggs) to vote on behalf of Council.

Recommendations

It is recommended that Council:

(1) notes that five remits will be voted on at the Local Government New Zealand Annual General Meeting on 16 July 2025:

  (a) remit #1: security system payments;

  (b) remit #2: improving joint management agreements;

  (c) remit #3: alcohol licensing fees;

  (d) remit #4: aligning public and school bus services; and

  (e) remit #5: review of local government arrangements to achieve better balance;

(2) notes the full text of the remits attached as Appendix 1 to the report;

(3) notes the officer's assessment of each remit attached as Appendix 2 to the report; and

(4) notes Council's delegates (presiding delegate, Mayor Barry and alternate presiding delegates Deputy Mayor Lewis, Cr Tupou and Cr Briggs) will vote on the remits on behalf of Hutt City Council.

Background

2. The LGNZ AGM is held annually and is attended by member authorities. The business conducted at this meeting will include voting to support, oppose or abstain on each remit and then ranking each successful remit in order of priority.

3. This year, Council's delegates attending the LGNZ AGM are Mayor Barry, Deputy Mayor Lewis, Cr Tupou, and Cr Briggs. As the presiding delegate, the Mayor casts the vote at the AGM.

Discussion

4. Ahead of the AGM, LGNZ released a report on the remits, which provides the context for each remit and explains how the proposal is relevant to local government. This report is included at Appendix 1.

5. The Strategy and Policy team collected feedback from subject matter experts within Council on the proposed remits. Each remit was considered according to the information provided by LGNZ and internal feedback.

6. A summary list of the remits including supporting analysis from officers is attached at Appendix 2. This has been prepared for Council to discuss its level of support for each remit.

Options

7. It is Council's prerogative to consider the remits and decide whether to support or vote against remits at the LGNZ AGM.

Climate Change Impact and Considerations

8. Not applicable.

Consultation

9. Not applicable.

Legal Considerations

10. There are no legal considerations.

Financial Considerations

11. There are no financial considerations.

Appendices

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Author: Sam White
Policy Advisor

Reviewed By: Richard Hardie
Head of Strategy and Policy

Approved By: Jarred Griffiths
Director Strategy and Engagement

2025 Remits

// 01 Security System Payments

Proposed by: **Far North District Council and Central Otago District Council**

Supported by: **Zone 6 and Zone 1**

Remit: *That LGNZ advocates for security system payments to be included as an allowance under the Local Government Members Determination, in line with those afforded to Members of Parliament.*

Why is this remit important?

The importance of safety for elected members has become more apparent in recent times. With an increase in animosity towards "government figures," both online and in person, the time has come to address this. Recent examples of elected members being threatened, harassed and abused, including incidents occurring at or near their home address, highlights the need for changes to the Local Government Act to be updated. The ability for security system payments to be made as an allowance would go some way towards encouraging actual and perceived safety for existing elected members, as well as ensuring future candidates can feel safer while representing their communities.

Background and Context

Democracy worldwide is currently considered a "tinderbox" according to multiple news sites. In 2024, 37 candidates for election were murdered in Mexico. While this may seem extreme – our own Electoral Commission in NZ has a page dedicated to "security advice" for potential candidates. The rise of fringe groups, anonymity of online forums, general mistrust of government figures and polarising coverage of worldwide democratic outcomes has been creating a platform for those with singular or disaffected viewpoints. While we recognise that some of the sentiment is online, there have been instances of this spilling over into daily life for our elected members. Much of "being safe" is about "feeling safe."

The Members of Parliament Determination 2023 (Section 48) allows for up to $4500 to install a security system at a member's primary place of residence, along with up to $1000 per year to monitor this.

LGNZ's own research carried out last year identified three quarters of elected members had suffered abuse or harassment at public meetings, a third at the supermarket or school pick up, and that half of EM's felt it was worse than a year ago. Supporting new anti-stalking and harassment Legislation is a good start, but this is something that could immediately help our elected members to feel safer at home.

Some councils are already supporting elected members in personal safety. Central Otago District has paid for a member to install a camera at their home address where they live with young kids following an obnoxious campaign including items being left in their letterbox. There will be multiple other examples where councils are promoting personal safety, wellbeing initiatives and also installing or providing additional security measures at homes and council offices.

Far North and Central Otago Districts are just two examples of our huge, remote areas. Overnight Central Otago, all 9,968 square kilometres of it, is covered by two on-call Police officers, based 30km apart. Feeling safe plays a big role in actual safety. Expectations of safety will be different for an older female to a young dad with kids, a large family or a person living alone, and they are also different between rural and urban areas.

This election, we want to ensure worry about how safe someone is in their own home is not a barrier to putting their hand up to fulfil a wonderful role for our communities.

How does this remit relate to LGNZ's current work programme?

Ties into the research on safety that LGNZ carried out last year, and also the support of the Crimes Legislation (Stalking and Harassment) Amendment Bill.

How will the proposing council help LGNZ to make progress on this remit?

Connect with Minister Mark Patterson (Minister for Rural Communities) for support

Investigate the possibility for a partnership with a national retailer/supplier of home security systems and/or trail cams

Timeframe - depends how quickly things could progress before the election?

// 02 Improving Joint Management Agreements

Proposed by: Northland Regional Council

Supported by: LGNZ Zone 1

Remit: *That LGNZ advocate to Government for: a) legislative change to make the Joint Management Agreement (JMA) mechanism more accessible for councils to use with iwi/hapū, b) for the provision of technical, legal and financial support to facilitate the use of JMAs for joint council and iwi/hapū environmental governance, and c) for a mechanism such as JMAs to be included in the Government's new resource management legislation.*

Why is this remit important?

JMAs are a valuable tool for councils and iwi / hapū to work together on environmental governance. Many councils support stronger partnerships with tangata whenua, but the statutory and practical barriers to formalising JMAs have severely limited their uptake by councils and iwi/hapū.
There is thus a need to address the limitations of the current mechanism under the RMA, to make it more accessible to councils and tangata whenua, as well as to ensure a mechanism such as JMAs is included in the Government's new resource management legislation.

Recommended improvements include a) simplification or modification of the JMA statutory requirements and criteria; b) provision of a customisable JMA template and detailed guidance on when JMAs might be appropriate and how to establish them; c) explanation of the legal implications for the parties, and the Health & Safety obligations; d) making JMAs mandatory in appropriate circumstances in addition to Treaty settlements; and e) provision of funding to support iwi/hapū capacity to develop and implement JMAs.

Background and Context

JMAs under the Resource Management Act 1991 (RMA) provide for agreement between a local authority and an iwi authority and/or groups representing hapū to jointly perform or exercise any local authority functions, powers or duties under the RMA relating to a natural or physical resource.

Since inclusion as a mechanism under sections 36B-E of the RMA in 2005, only two JMAs have been established, apart from their mandatory use in some Treaty settlements.

For a JMA to be developed, the local authority must be satisfied that the agreement is an "efficient" method of exercising the function, power or duty. However, if a JMA were to require more funds and resources to support administrative costs and extra person-hours than what council would itself expend, the "efficiency" criterion might not be satisfied. Thus, "efficiency" could compel an iwi/hapū to contribute its own resources to the collaborative management process if it wished to conclude a JMA. A lack of financial resources is repeatedly identified by iwi/hapū as being the most significant barrier to their full participation under the RMA.

Another requirement of s36B is that the local authority must be satisfied that the other party to the JMA has the "technical or special capability or expertise to perform or exercise the function, power, or duty jointly with the local authority". Many (especially unsettled) iwi/hapū are under-resourced, often having to relying on voluntary contributions of resources and expertise; thus funding and technical support may be needed to facilitate iwi/hapū participation in JMAs.

Another deterrent to JMA uptake is that the agreement can be cancelled by either party at any time. If conflict arises, the local authority will always have the "upper hand" because the function(s) shared under the JMA will revert exclusively to local authority control. More stringent cancellation requirements could be introduced that give JMA parties greater assurance of continuation.

Only those JMAs created as part of Treaty Settlements are currently mandatory for local authorities. A similar mandatory requirement under the RMA for councils to enter into JMAs in appropriate circumstances would facilitate uptake.

Currently there is very little information available on the legal implications of JMAs, and on the process and considerations for developing and implementing such an agreement. There is also no template provided for such agreements. Technical guidance from central government would further facilitate uptake.

In summary, very low uptake of JMAs reflects the high barriers to their uptake by councils and iwi/hapū. They remain a potentially useful tool if sufficient guidance, resourcing and technical support is provided, and if criteria for developing them are made more enabling.

How does this remit relate to LGNZ's current work programme?

This remit aligns with LGNZ's strategy, in particular the long-term goal that Te Tiriti partnerships between local government and Māori are authentic, strong and respected. We are not aware of any existing or planned work to advocate for improved legislative mechanisms and implementation support for Joint Management Agreements.

How will the proposing council help LGNZ to make progress on this remit?

We can provide some technical expertise to support analysis of specific options to improve how JMAs function and some advocacy support.

// 03 Alcohol Licensing Fees

Proposed by: Far North District Council

Supported by: LGNZ Zone 1

Remit: *That LGNZ advocates for the government to update the Sale and Supply of Alcohol (Fees) Regulations 18 December 2013 to account for inflation and include a mechanism for automatic annual inflation adjustments.*

Why is this remit important?

If a local council does not have a bylaw that sets alcohol licensing fees and charges it must default to the schedule of fees in the Sale and Supply of Alcohol (Fees) Regulations 2013. These default fees were set 12 years ago and, with the impact of inflation over this period, no longer enable local councils to reasonably recover the costs to administer the alcohol licensing system. This has led to increasing ratepayer subsidisation of these costs. Currently the only way that councils can increase these fees and charges is to make an Alcohol Fees Bylaw under an Order in Council associated with the Sale and Supply of Alcohol Act 2012. This is an inefficient and expensive way for councils to raise their alcohol licensing fees and charges, when this issue could be simply resolved by the government updating the schedule of fees in the Regulations.

Background and Context

Objectives relating to the setting of alcohol licensing fees were listed in the review of the Supply of Alcohol (Fees) Regulations 2013 conducted by the Ministry of Justice in 2017. These objectives include: - recovering the total reasonable costs incurred by local councils and ARLA in administering the alcohol licensing system - ensuring that those who create the greatest need for regulatory effort bear the commensurate costs.

Alcohol licensing fees and charges are intended to cover the reasonable costs of administering the alcohol licensing system via a 'user pays' approach. The fees and charges set in the Sale and Supply of Alcohol (Fees) Regulations 2013 are now 12 years out of date and have not been updated since 2013, despite two reviews of these fees conducted in 2018 and 2022 as required by section 404 of the Sale and Supply of Alcohol Act. With inflation since 2013, costs to manage alcohol licenses cannot be recovered through the fees prescribed in these Regulations. This means that every time Council processes an alcohol licence it costs more than the fee paid by the licensee and the difference must be covered by general rates.

To increase these fees and charges in their districts, local councils can make Alcohol Fees Bylaws under the Sale and Supply of Alcohol (Fee-setting Bylaws) Order 2013. However, making a bylaw is a relatively costly and inefficient way to address this issue as it involves: - time and effort to research and draft the bylaw - costs for public consultation - the need to regularly review the fees and charges set in the bylaw. A better solution would be for the government to update the fees and charges listed in the 2013 Regulations to reflect current costs. The schedule of fees in the revised Regulations should also allow for an annual CPI increase and allow cost recovery for hearings objections to District Licensing Committee decisions.

How does this remit relate to LGNZ’s current work programme?

This remit sits within the Funding and Financing advocacy area within LGNZ's Advocacy Work Programme. Specifically, this relates to: - Advocating for changes to local government funding and financing - Building and working with a coalition of the willing to support LGNZ's advocacy for changes to local government funding and financing. Fees and charges are also specifically mentioned in LGNZ's funding and finance toolbox. We understand that the regulation of alcohol fees is not currently part of this Work Programme.

How will the proposing council help LGNZ to make progress on this remit?

We can provide detailed evidence of the current income received by FNDC from licensing fees based on applying the outdated fee schedule in the 2013 Regulations, compared with the costs to administer the alcohol licensing system. In summary, in the 2023/24 financial year FNDC received $410,000 in income from licence application fees compared with costs of $581,000. This means there was a shortfall of $171,000 which has to be recovered from general rates. In 2023/24 licence application fees covered 71% of costs for the Council. By contrast, the 2017 Review of the 2013 Regulations reported that cost recovery across all local councils was 108%.

// 04 Aligning public and school bus services

Proposed by: Nelson City Council

Supported by: LGNZ Regional Sector

Remit: *That LGNZ advocate for the reform of the Ministry of Education funded school bus services to provide an improved service for families and to better integrate the services with council provided public transport services, including the option of Public Transport Authorities (e.g. regional and unitary councils) managing such services (with appropriate government funding), noting that:*

a. councils better know their local communities; and

b. the potential to reduce congestion from better bus services for schools; and

c. the efficiency gains realised from integrating these two publicly funded bus services

d. the outdated and inflexible rules of the current centralised school bus system

Why is this remit important?

The quality and efficiency of school and public bus services is compromised by school and public bus services being funded through two different arms of Government. Some services are funded through the New Zealand Transport Agency and councils, and others are through the Ministry of Education School Bus Transport Service. This remit proposes to align those functions by transferring the funding and management to Regional Public Transport authorities which are better placed to understand and respond to local transport needs. By improving our bus services for students, we can also reduce congestion which is noticeably less during the school holidays in towns and cities around New Zealand.

Background and Context

There are essentially two drivers for this reform. The first is that it makes no sense to have two different arms of Government separately planning and contracting publicly funded bus services. The second is that decisions about bus services are best made locally.

The co-ordination and contracting of public bus services, whether for getting students to school or for other passengers, is a complex job. Decisions about the routes, frequency, bus size and convenient bus stops are difficult, requiring the juggling the objectives of making the service as convenient as possible, maximising usage, managing costs and ensuring safety. These decisions are inherently local.

The centralised school bus transport system is a huge source of frustration to communities and councils all over New Zealand. It is governed centrally by archaic, rigid rules that date back nearly 100 years, and are unchanged to this day.

The Ministry of Education officials do the best they can within the current policy, but the system is fundamentally outdated and broken. It makes no sense for education officials to be running transport services, and it is impossible to run a community focused, flexible school transport system over thousands of schools and communities from Wellington.

One of the big opportunities of this reform is to reduce congestion by improving our bus service for students. The potential is highlighted in towns and cities all over New Zealand during school holidays when there is much less congestion. An improved bus service with timetables and routes tailored to students' needs would be a wise investment for the overall transport network.

Regional councils, unitary authorities and Auckland Transport are all public transport authorities with delegated responsibility for the development, planning and delivery of public transport services in New Zealand.

The current system has perverse incentives in that if a public transport authority uses rates to improve public transport service to an area, the Ministry of Education withdraws its service. The current system discourages councils to provide public transport services on routes and times that work for students.

Nelson/Tasman are exploring trialling the integration of the management of public and school transport services. We believe there is the opportunity to provide a more responsive service to families of school aged children, to expend our public transport network and to get efficiency gains from contracting for both types of services. If successful, the trial may result in wider reforms.

This is a significant proposal currently involving more than $125 million of annual public expenditure on school bus services that would need to be transferred to public transport authorities. It would be a complex reform that requires careful attention to detail and consultation with parents, schools, bus service providers and councils. The prize is a better bus services in places like Nelson, less congestion on our roads and more efficient use of public money.

How does this remit relate to LGNZ's current work programme?

Transport is a critical issue facing all councils and we need to be proactively looking for way to better deliver services. This remit goes to the heart of LGNZ's vision of localism in that it proposes to localise the delivery of school bus services. This remit also compliments LGNZ's strategic relationship with Government in that it proposes reforms that improve efficiency, and is not just asking for more funding in fiscally constrained times. It also supports LGNZ's sustainability goals by providing opportunities for expansion of public transport services.

How will the proposing council help LGNZ to make progress on this remit?

Nelson City Council is keen to help advance the case for this reform. We have already engaged with the Ministry of Education, the Minister of Education and the Minister of Transport who are interested in the reforms and keen to trial this alternative approach for the delivery of school bus services. We also commit to sharing our experiences should Nelson Tasman proceed to trialling this reform.

// 05 Review of local government arrangements to achieve better balance

Proposed by: **Tauranga City Council**

Supported by: LGNZ Metro Sector

Remit: *That LGNZ works with the Government and Councils to review current local government arrangements, including the functions and structure of local government, to achieve a better balance between the need to efficiently and effectively deliver services and infrastructure, while enabling democratic local decision-making and action by, and on behalf of communities.*

Why is this remit important?

Efficient and effective local democracy and associated decision making is paramount.

Background and Context

A number of local government reviews undertaken previously, have concluded that the current structure and arrangement of the local government sector, is not conducive to ensuring that infrastructure and services delivered to communities, are always done so in a cost effective and efficient manner.

Current sector arrangements are a legacy, and do not always reflect how our communities have expanded, nor how modern services are delivered.

Central government is underway with key policy and legislations changes that both directly and indirectly significantly impact the local government sector. This will require an agile and well planned response by the sector.

How does this remit relate to LGNZ's current work programme?

This is an important issue for local government as the sector responds to the current central government policy and legislation changes and reforms underway. Seeks advocacy for a work programme between central government, local government and LGNZ, to undertake this review, and ensuring local communities are well considered.

This remit sits within the principles of the Local Government Act 2002 in that it would give local government a tool to provide services more efficiently. While this is not currently part of LGNZ's work programme, engaging with central government will be essential to making progress in this area.

How will the proposing council help LGNZ to make progress on this remit?

Metro sector councils will provide support and resource to participate and work on the programme established.

Appendix 2: LGNZ Remits 2025

#	Proposed remit	Sponsor	Key points for Hutt City Council delegates
1	**Security System Payments** • *That LGNZ advocates for security system payments to be included as an allowance under the Local Government Members Determination, in line with those afforded to Members of Parliament.*	Far North District Council and Central Otago District Council	Abuse and harassment of elected members across the country have been increasing, both online and in person. Both elected members and their families have been targeted in these attacks. Security allowances allow them to install systems that help deter or respond to those threats effectively. **Benefits**: Facilitate proactive measures instead of waiting for incidents. This approach supports effective risk management practices and can reduce the need for costly reactive measures. Encouraging a diverse group of individuals to run for council involves lowering barriers and minimising risks. Providing security support ensures that safety concerns do not discourage potential candidates, particularly women and minority representatives. **Consideration:** An unbudgeted expenditure of $63,000 is required this year to support the implementation of the system along with an annual maintenance cost of $14,000. If it is adopted, it will be budgeted to be included in future payments. Should this remit be successful and the Remuneration Authority's

			Determination amended to incorporate the allowance, the final decision on whether to adopt the allowance within Council's Elected Members' Policy will rest with Council.
2	**Improving Joint Management Agreements** • *That LGNZ advocate to Government for: a) legislative change to make the Joint Management Agreement (JMA) mechanism more accessible for councils to use with iwi/hapū, b) for the provision of technical, legal and financial support to facilitate the use of JMAs for joint council and iwi/hapū environmental governance, and c) for a mechanism such as JMAs to be included in the Government's new resource management legislation.*	Northland Regional Council	Hutt City Council has an existing informal Takai Here partnership agreement in place which provides a valuable basis for collaboration and engagement. HCC would support the principle of additional mechanisms being available that would enable more formal mechanisms to be accessible and easily established to strengthen partnership with Mana Whenua, particularly around environmental management.
3	**Alcohol Licensing Fees** • *That LGNZ advocates for the government to update the Sale and Supply of Alcohol (Fees) Regulations 18 December 2013 to account for inflation and include a mechanism for automatic annual inflation adjustments.*	Far North District Council	Hutt City Council supports this remit. While Hutt City Council has a bylaw for setting alcohol fees which are appropriate in our given situation, we recognise that smaller councils may struggle to implement such a bylaw, due to the costs involved. For this reason, we support the remit and request that LGNZ advocates for the government to update the default fees set under the Sale and Supply of Alcohol (Fees) Regulations 2013.

4	**Aligning public and school bus services** • *That LGNZ advocate for the reform of the Ministry of Education funded school bus services to provide an improved service for families and to better integrate the services with council provided public transport services, including the option of Public Transport Authorities (e.g. regional and unitary councils) managing such services (with appropriate government funding), noting that:* *a. councils better know their local communities; and the potential to reduce congestion from better bus services for schools; and* *b. the efficiency gains realised from integrating these two publicly funded bus services;* *c. the outdated and inflexible rules of the current centralised school bus system.*	Nelson City Council	Council has no comment on this remit. Public and School buses services are provided by Greater Wellington Region Council.
5	**Review of local government arrangements to achieve better balance** • *That LGNZ works with the Government and Councils to review current local government arrangements, including the functions and structure of local government, to achieve a better balance between the need to efficiently and effectively deliver services and infrastructure, while enabling democratic local decision-making and action by, and on behalf of communities*	Tauranga City Council	Hutt City Council supports this remit. The issue of local government reorganisation is pressing, especially given the increasing financial challenges councils face and reforms underway (like Local Water Done Well). Although the 2023 Review into the Future for Local Government has already made recommendations about reorganisation, the Government has said it will not be responding to these. This remit provides another opportunity for LGNZ to advocate on the issue.