



TE KOMITI ĀPITI RAUTAKI, MAHERE TEKAU TAU ME TE MAHERE Ā-TAU STRATEGY, LONG TERM AND ANNUAL PLAN SUBCOMMITTEE

17 March 2026

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

Tuesday 24 March 2026 commencing at 9:30 am

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

Membership

Mayor Fauono K Laban (Chair)

Deputy Mayor K Brown (Deputy Chair)

Cr G Barratt

Cr T Lewis

Cr B Dyer

Cr P Ravi

Cr S Edwards

Cr N Shaw

Cr A Mitchell

Cr T Stallinger

Cr C Parkin

Cr M Tonga-Grant

Cr TA Puketapu

Cr K Yung

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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 on 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 KOMITI ĀPITI RAUTAKI, MAHERE TEKAU TAU ME TE MAHERE Ā-TAU | STRATEGY, LONG TERM AND ANNUAL PLAN SUBCOMMITTEE

Chair:	Mayor Fauono Ken Laban
Deputy Chair:	Deputy Mayor Keri Brown
Membership:	All Councilors
Quorum:	Half of the membership
Meeting Cycle:	Meets on an eight-week basis or as required during the LTP/AP process
Reports to:	Council

Purpose:

To carry out all necessary considerations and hearings, precedent to Council's final adoption of Long Term Plans (LTP) and Annual Plans (AP), which give effect to the strategic direction and outcomes set by the Te Komiti Āpiti, Mahere Tekau Tau me te Mahere ā-tau | Strategy, Long Term Plan and Annual Plan Subcommittee through setting levels of service, funding priorities, the performance framework, fiscal sustainability, and budgets.

Determine:

- Development of a framework and timetable for the LTP and AP processes.
- The nature and scope of engagement and public consultation required.
- Such other matters as the subcommittee considers appropriate and which fall within its Terms of Reference.
- Informal engagement with the community, and hearing of any formal public submissions.
- Consideration of submissions on Hutt City Council's Assessment of Water and Sanitary Services.

Consider and make recommendations to Council:

- Levels of service, funding priorities, performance framework, budgets, rating levels and policies required as part of the LTP or AP.
- Consultation documents.
- Council's proposed and final LTP.
- Council's proposed and final AP.

Final content and wording, and adoption of the final Hutt City Council Assessment of Water and Sanitary Services. Until 30 June 2026, the subcommittee will oversee Council's water and sanitary services. From 1 July 2026, oversight of the performance of Tiaki Wai Metro Water Ltd as a Council-owned water services entity will be exercised by the Te Komiti Kaupapa Here me te Pae Angitū | Policy and Performance Committee.

HUTT CITY COUNCIL

TE KOMITI ĀPITI RAUTAKI, MAHERE TEKAU TAU ME TE MAHERE Ā-TAU STRATEGY, LONG TERM AND ANNUAL PLAN SUBCOMMITTEE

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ORDER PAPER

PUBLIC BUSINESS

1. OPENING FORMALITIES - KARAKIA KAUNIHERA

Tuia te mana akiaki	<i>Sow the seeds of courage</i>
Rarangahia te mana	<i>Weave the power of unity</i>
rangatira	<i>To grow and prosper</i>
Kia tipu, kia puāwai	<i>There are ripples in</i>
E ripo ngā wai	<i>Te Awa Kairangi</i>
O Te Awa Kairangi	<i>There are Kaitiaki on the land</i>
He Kaitiaki ki te whenua	<i>Protected environment</i>
He oranga taiao	<i>Thriving people</i>
He oranga tangata	

Connected, united, affirmed!

Haumi e, hui e Taiki e!

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. **RECOMMENDATIONS TO TE KAUNIHERA O TE AWA KAIRANGI COUNCIL - 24 March 2026**

- a) Draft Annual Plan 2026-2027, Draft Long Term Plan 2024-2034 Amendment and Engagement Materials

Report No. SLTAP2026/1/65 by the Corporate Planning Lead 5

CHAIR'S RECOMMENDATION:

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

- b) Revenue and Financing Policy Consultation

Report No. SLTAP2026/1/60 by the Manager Financial Planning & Performance 247

CHAIR'S RECOMMENDATION:

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

6. **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.

7. **CLOSING FORMALITIES - KARAKIA WHAKAMUTUNGA**

Unuhia!	<i>Release us from the supreme sacredness</i>
Unuhia!	<i>of our tasks</i>
Unuhia i te uru-tapu-	<i>To be clear and free</i>
nui	<i>in heart, body and soul in our continuing</i>
Kia wātea, kia māmā	<i>journey</i>
Te ngākau, te tinana, te	<i>Oh Rongo, raise these words up high</i>
wairua i te ara takatū	<i>so that we be cleansed and be free,</i>
Koia rā e Rongo	<i>Yes indeed, we are free!</i>
whakairihia ake ki	<i>Good and peaceful</i>
runga	
Kia wātea, kia wātea!	
Ae rā, kua wātea!	
Hau, pai mārire.	

Kate Glanville
SENIOR DEMOCRACY ADVISOR

Report no: SLTAP2026/1/65

Draft Annual Plan 2026-2027, Draft Long Term Plan 2024-2034 Amendment and Engagement Materials

Purpose of Report

1. The purpose of this report is to receive and approve the Draft Annual Plan 2026-2027 (the draft Annual Plan), the Draft Long Term Plan 2024-2034 Amendment (the draft LTP Amendment) and the supporting engagement material ahead of beginning the engagement process on 30 March 2026.

Recommendations

That the Subcommittee recommends Council:

- (1) receives and notes the information contained in the report;
- (2) notes that at its meeting on 27 February 2026, Council agreed to a range of decisions related to the preparation of the Draft Annual Plan 2026-2027 and the Long Term Plan 2024-2034 Amendment;
- (3) notes that the community engagement process for the Draft Annual Plan 2026-2027 and the Long Term Plan 2024-2034 Amendment is planned for the period from 30 March 2026 to 1 May 2026;
- (4) notes the proposed rates revenue increase for 2026-27 equates to \$4.33 per week or \$225 per year for an average household property;
- (5) notes that the overall rates revenue increase of 9.5% (after growth) is less than the 12.9% (after growth) projected in year 2 of the Annual Plan 2025-2026;
- (5) approves the Draft Annual Plan 2026-2027 attached at Appendix 1 to the report;
- (6) approves the Draft Long Term Plan 2024-2034 Amendment attached at Appendix 2 to the report that captures changes to the Long-Term Plan 2024-2034 due to the transition of water services and assets to Tiaki Wai;

- (7) notes that following the removal of costs and activities related to water services, formal consultation is not required on the Draft Annual Plan 2026-2027 because there are no significant or material differences from the content of the current Long Term Plan;
- (8) approves the engagement material attached in Appendix 3 to the report for public engagement between 30 March to 1 May 2026;
- (9) notes that consultation on proposed changes to the Revenue and Financing Policy will be undertaken separately from the Annual Plan; and
- (10) delegates to the Chief Executive, in consultation with the Mayor, authority to make minor editorial changes to the Draft Annual Plan 2026–2027 and the Draft Long Term Plan 2024–2034 Amendment documents prior to publication for public engagement.

Background

2. The Long Term Plan 2024-2034 (LTP) adopted by Council on 30 June 2024, lays out Council's strategic intent and direction for the 10 years from 2024-2034. To deliver year 3 of the LTP, officers are preparing the Draft Annual Plan for 2026-27 (DAP) to be signed off on 30 June 2026.
3. The transition of water service delivery to Tiaki Wai has been undertaken in accordance with the Local Government (Water Services) legislative framework. Public consultation on this change was completed as part of Council's earlier decision-making process; therefore, no further consultation is required for annual planning purposes.
4. Officers are preparing a Draft Long Term Plan 2024-2034 Amendment document to be approved on 30 June 2026.
5. At Council meetings on 16 December 2025 and 27 February 2026, a range of decisions were progressed. This included the decision to lower the overall rates revenue increase for 2026/27 to 9.5% (after growth) compared to the 12.9% (after growth) planned through AP26.

6. Table 1 sets out the timeline for the DAP process.

Table 1: High Level timeline for the Draft Annual Plan process

Activity	Date	Status
Council Hui – understanding Council’s fiscal pressures and revenue constraints	11-Nov-25	Complete
Council Briefing	4-Dec-25	Complete
Council initial decisions on DAP	16- Dec-25	Complete
Council briefing	4-Feb-26	Complete
Council agrees to final decisions to be included in DAP and LTP amendment	26-Feb-26	Complete
Council approves the Target Operating Model	27-Feb-26	Completed
Council approves the DAP, LTP amendment and engagement material for the engagement process	24-Mar-26	Today
Community engagement	30 Mar – 1 May 26	Not Started
Council receives the feedback analysis from the engagement	14-May-26	Not Started
Council provides initial direction and progresses decisions to support DAP being finalised	13-May-26	Not Started
Council meets to make final decisions	3-Jun-26	Not Started
Council adopts Annual Plan 2026-27 and sets the rates	30-Jun-26	Not Started

Discussion on the Development of the Plan

7. The DAP has been developed with consideration of environmental, organisational, and financial challenges. It highlights key projects, including the agreed strategic direction, priorities, challenges, and the Statements of Service Performance.
8. The DAP document is attached as Appendix 1.

Development of the Draft Long Term Plan 2024-2034 Amendment

9. An amendment to the Long Term Plan 2024-2034 is necessary to document the changes because of all water budgets, assets and debt being transferred to Tiaki Wai on 1 July 2026.
10. The Draft Long Term Plan Amendment document is attached as Appendix 2.
11. Table 2 below outlines the main changes to the LTP because of changes to the delivery of water services.

Table 2: LTP amendments

Document	Description of key amendment
Significance and Engagement Policy	To minimise unnecessary duplication and inconsistency, the Policy will be aligned with the Tiaki Wai Significance and Engagement Policy, once it is confirmed.
Revenue and Financing Policy	All references and content related to Water Supply, Wastewater and Stormwater have been removed. A new category for Water utilities has been created.
Development Contributions Policy	All references to Water Supply, Wastewater and Stormwater have been removed. All capital projects and charges related to these activities have been removed from Schedule 1 of the policy. These have been transferred to the new Tiaki Wai Development Contributions Policy. All catchment maps have been removed as the remaining Transport charge applies district-wide.
Rates Remissions Policy	All references to rates revenue related to Water Supply, Wastewater and Stormwater have been removed.
Infrastructure Strategy	Water supply, wastewater, and stormwater have been removed from Year three of the Long Term Plan and onwards. The strategy now reflects Tiaki Wai's ownership of these services from 1 July 2026. All projects identified in the Infrastructure Strategy have been transferred to Tiaki Wai to deliver.
Financial Strategy	Updated to remove impacts of all Water Supply, Wastewater, Stormwater, water services related Subdivision engineering and Trade Waste operating and capital costs, revenue, assets, liabilities and debt from 2026-27 onwards.
Statements of service performance	Water Supply, Wastewater and Stormwater related service performance measures were removed from Year three onward. Remaining performance measures were reviewed and reorganised.

Financial overview

12. For this DAP, a focus has been on maintaining the overall strategic plan agreed by Council through the LTP and AP26 and ensuring that key capital investment and core services continue to be delivered as agreed. There has been a range of challenges and cost pressures to resolve. For example, the economic settings are impacting revenue levels negatively at the landfill, and there are higher costs in aquatic services than previously projected.
13. A detailed review of costs, services and potential savings opportunities was explored through the DAP process. This is summarised in the Target Operating Model (TOM) report, which was adopted by Council on 27 February 2026. This document will be used as a guide to inform future savings proposals put forward for Council decisions, and is expected to be largely progressed through the Long-Term Plan 2027-2037 process.
14. As a result of Council decisions on 27 February 2026, the DAP has been updated to reflect the following changes:
 - a. Council agreed to include in the DAP the initial operating investment of \$2M for the change programme needed to implement the TOM;
 - b. clear anticipation of future decisions elected members will need to make for the next Long Term Plan to reduce rates further to meet rates capping expectations. This includes more significant changes to assets and service levels and broader affordability challenges for rates and Tiaki Wai water charges; and
 - c. adjustments to depreciation.
15. There has also been a correction of \$0.85M per year to Transport maintenance budgets since February, reflecting the latest understanding of responsibility for sump leads and culverts, which are currently classified as stormwater assets but will be transferred to Transport to manage from 1 July 2026. This change was made because of advice from the Stormwater Taskforce, which has been established and is made up of representatives from each Council, Wellington Water Limited (WWL) and stormwater experts. Hutt City was an outlier in this area, and this change would bring us into line with the other Councils.
16. The proposed rates revenue increase equates to \$4.33 per week or \$225 per year for an average household property.
17. Through savings and the transfer of water service to Tiaki Wai, the overall rates revenue increase of 9.5% (after growth) is less than the 12.9% (after growth) signalled last year. There was a need to cover revenue losses in aquatics and at the Silverstream Landfill through a range of savings, including deferring some projects.

Engagement on the Annual Plan

18. Under Section 95(2A) of the Local Government Act 2002, if the proposed Annual Plan does not include significant or material differences from the content of the LTP for the financial year to which the proposed Annual Plan relates, then councils are not required to formally consult.
19. Our assessment is that, after considering the transition of water services and assets to Tiaki Wai, decisions made on Council's draft Annual Plan for the next financial year do not include any significant or material differences from the content of the LTP. Officers recommend taking a light-touch approach to engagement on this year's Annual Plan. This is discussed below.
20. A separate consultation will be run on the proposed updates to the Revenue and Financing Policy. Details are supplied in a separate report in this agenda.

Engagement approach

21. The engagement document is attached as Appendix 3.
22. This year's Annual Plan engagement is designed to be elected member-led and build public confidence in Council's financial sustainability and direction. It will also invite feedback on the Annual Plan and lay the foundations for consultation as part of next year's LTP 2027-2037.
23. While formal consultation is not legally required, Council will communicate with residents about the progress being made on the LTP and the work planned for the year ahead.
24. Officers have developed a communications and engagement plan to support a light-touch approach to engagement for feedback. Information includes:
 - a. seeking feedback on the direction set out in the Target Operating Model (TOM), as a starting point for the LTP 2027-2037 consultation;
 - b. supporting elected members to engage with the community at events, supplying engagement resources via a toolkit;
 - c. testing messaging through the online survey platform Qualifyr before engagement opens and from 30 March 2026, run an 'ask me anything' video series according to demand, alongside the usual engagement methods and promotion;
 - d. communication sent out to every ratepayer informing them of changes in the DAP and the LTP 2024-2034 Amendment;
 - e. details of the proposed rates revenue increases that will be applied to the portion of Council's rates bill that remains after water services charges are transferred to Tiaki Wai on 1 July 2026;
 - f. proposed changes to fees and charges;

- g. notification of separate consultation on the Revenue and Financing Policy; and
- h. content on our website and social media platforms, including specific information online about rates and changes, and printed information available at our hubs and libraries.

The pathway to the Long-Term Plan 2027-2037

- 25. On 27 February 2026, Council adopted the TOM to harness opportunities to reduce rates and improve efficiency. This included agreeing to support the implementation of the TOM as the strategic basis for decision-making and consultation over the next three years.
- 26. As noted above, consultation on this year's Annual Plan will align with year one of the TOM implementation programme. It is important to note that this is the initiation of a step engagement programme that will continue seamlessly into consultation on the LTP 2027-2037.
- 27. Key messaging to the community linking consultation on the Annual Plan to the LTP will include:
 - a. building on the use of the 'adjusting our sails' theme;
 - b. that we have a clear and structured plan for implementing the TOM;
 - c. we have listened to the community and understand the financial pressures they are facing;
 - d. most of the easier cost reductions have now been made, so to keep rate increases manageable, we now need to consider changes to service levels and assets; and
 - e. this is the start of the conversation and over the next 18 months, Council will provide multiple opportunities for public feedback and input.

Climate Change Impact and Considerations

- 28. The matters addressed in this report have been considered in accordance with the process set out in Council's Climate Change Considerations Guide.
- 29. The DAP continues to invest in climate resilience projects identified through the LTP and reductions in emissions over time.

Consultation Considerations

- 30. The DAP and engagement material are undergoing their final stages of review. Officers recommend that authority be delegated to the Mayor and Chief Executive to make minor editorial changes prior to the engagement beginning on 30 March 2026.

31. Following the engagement period, officers will prepare advice to Council for the Subcommittee meeting on 14 May 2026 to reflect any new information available ahead of finalisation of the DAP on 27 June 2026.

Legal Considerations

32. The documents referenced in this report have been prepared to meet the legislative requirements outlined in the Local Government Act 2002, Local Government (Rating) Act 2002 and the Rating Valuations Act 1998

Financial Considerations

33. Financial considerations associated with the DAP and engagement material have been addressed in the report.
34. Financial risks remain in terms of mitigating future rates increases. Changes to service levels and the approach to assets as identified in the Target Operating Model report and the Assets Review will require ongoing challenging decision making in order to mitigate these risks.

Appendices

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Reviewed By:

Richard Hardie, Head of Strategy and Policy
 Jenny Livschitz, Group Chief Financial Officer
 Jarred Griffiths, Director Strategy and Engagement
 Bradley Cato, Chief Legal Officer

Approved By: Jo Miller
 Chief Executive



Draft Annual Plan 2026–27

Charting a new course together

COVER

PAGE



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 mouna kua whakatūtūria nei e te hikuroa o Ngake Mai i Tararua ki Remutaka ki Pūrehurehu, ki Pōkai Mangumangu, ki Pareraho, 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 Mouna 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 Whātaimai. 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 Puketapu, a Te Matehou, a Hamua, a Mangatuku 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 Pareraho, 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 Whātaimai, 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 Puketapu, Te Matehou, and Hamua and



Mangatuku, 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 flows down from its source at Pukemoumou in the Tararua ranges and over these lands as a sheltering haven for the people.

DRAFT



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

Kia ora,

Since adopting the 10 Year Plan, the operating environment for local government has changed significantly, particularly with the Government's proposed introduction of rates capping requirements and our community's expectations for improved rates affordability.

Our community has been clear: cost-of-living pressures are placing real strain on household budgets and rates increases need to be carefully managed. At the same time, the cost of delivering services continues to rise.

This draft Annual Plan reflects the savings made to reduce the proposed rates revenue increase to a more affordable level. For an average household the increase outlined in this plan would be around \$4.30 per week which is less than what was signalled last year.

A new Target Operating Model report, *Adjusting our Sails*, approved by Council in February this year, sets out a framework for the changes needed to achieve further savings. This includes looking at the services we provide and the assets we own. Around \$24 million needs to be saved annually by 2034 to meet the proposed government 4% rates cap.

Although we have made \$55 million savings in recent years as part of the 10 Year Plan and Annual Plan processes, the Target Operating Model report concludes that we have exhausted easier "cost-trimming" opportunities. Further savings of the scale required cannot be achieved without fundamental changes and key decisions by our Council.

The Target Operating Model report will guide our decision-making over the next three years as we engage with our community about service reductions and asset divestment. No decisions have been made at this stage.

Council enters this phase from a position of strength, having modernised systems, strengthened financial discipline, and invested in digital capability. We are delivering major projects such as Te Wai Takamori o Te Awa Kairangi (RiverLink), while maintaining essential services for our community.

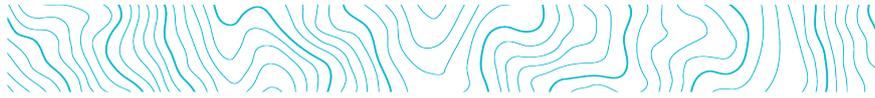


Ngā mihi,

Ken Laban Te Koromatua o Te Awa
Kairangi, Mayor of Lower Hutt

Jo Miller Tumu Whakarae, Chief
Executive Hutt City Council

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Nga Kīwei o Te Kete |

Partnership with Mana Whenua

We have a key partnership with Mana Whenua founded on Te Tiriti o Waitangi.

Te Āti Awa Taranaki Whānui ki Te Upoko o Te Ika and Ngāti Toa Rangatira hold historic and territorial rights in Te Awa Kairangi ki Tai Lower Hutt. Mana Whenua interests are represented by two marae, Te Tatau o Te Pō and Waiwhetū Marae, as well as five Iwi organisations: Taranaki Whānui ki Te Upoko o Te Ika (Port Nicholson Block Settlement) Trust, Te Rūnanga o Toa Rangatira, Wellington Tenth Trust, Palmerston North Māori Reserve Trust, and Te Rūnanganui o Te Āti Awa ki Te Upoko o Te Ika a Māui.

We have developed Tākai Here with the organisations representing Mana Whenua and Iwi Māori in our area. Tākai Here follow a covenant approach, reflect Iwi plans, and align with both Council and Iwi aspirations.

We work to include Te Ao Māori in our policies and practices, respond to Māori needs and aspirations, and meet our obligations under Te Tiriti o Waitangi. We understand that a strong partnership with Mana Whenua is crucial for a thriving city for our people.



Tīmatanga kōrero | Introduction

TITLE

PAGE





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 year ahead.

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

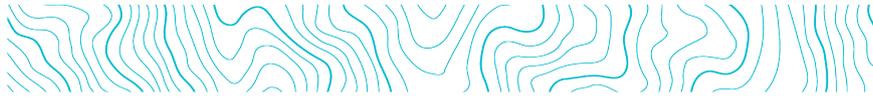
- The 10 Year Plan (also known as the Long Term Plan) and the Annual Plan work together as part of an ongoing process. The 10 Year Plan establishes the vision for the city over the next decade and identifies major projects and budgets for that period. The first year of the 10 Year Plan also serves as the Annual Plan for that year.
- For the three 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 third year of that period, 2026–2027.

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.

[WILL LINK TO SECTION THREE AND FINAL SECTION] 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 2026–2027 period.



◀TE REO▶ | 10 Year Plan 2024-2034 Amendment

Introduction to the 10 Year Plan Amendment

We are in year three of Hutt City Council's 10 Year Plan 2024-2034, which sets out the services and projects we will fund over the next decade.

We need to make an amendment to the 10 Year Plan 2024-2034 because councils in the metro Wellington region will no longer fund, own or operate water services once they are transferred to Tiaki Wai on 1 July 2026. This is a major change to council responsibilities and has direct impacts on how these services are delivered and accounted for.

This document provides an overview of the change. Full details are in the separate 10 Year Plan 2024-2034 Amendment.

Background

Tiaki Wai is a new water services organisation that will serve the wider Wellington metropolitan area, set up in response to the Government's Local Water Done Well legislation.

Hutt City Council, Porirua City Council, Upper Hutt City Council, Wellington City Council and Greater Wellington Regional Council have jointly agreed to set up Tiaki Wai, a single council-owned organisation to own the water services assets and manage water supply, wastewater and stormwater services across the region.

The organisation will own and operate public water services for around 432,000 people living in the metro Wellington region, ensuring the network is fit for purpose now and in the future. All five councils are shareholders. Mana Whenua support and are participating in Tiaki Wai.

Tiaki Wai will plan and invest across the whole metropolitan area, respond to long-term infrastructure challenges, and avoid the constraints of individual council funding cycles.

**Why is a 10 Year Plan amendment necessary?**

An amendment to the 10 Year Plan is required because councils will no longer fund, own, operate or bill for their water services and assets once they are transferred to Tiaki Wai.

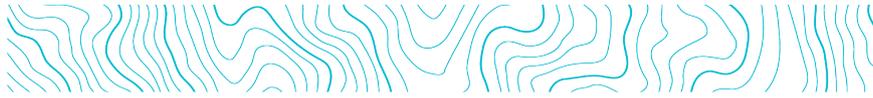
Under the new model, Tiaki Wai will directly charge property owners for water services. This means water services will no longer appear on Council rates invoices.

These changes affect both council budgets and the community and must be reflected in the 10 Year Plan.

Why is Council not seeking feedback again on this 10 Year Plan amendment?

Our communities have already provided feedback on changes for water services and expressed support for the new Tiaki Wai model, so further formal consultation is not required. This amendment is a technical step to give effect to that decision.

Tiaki Wai is currently seeking feedback on their Water Services Strategy, which is similar to an Annual Plan and includes information about customer billing. You can find out more and have your say at www.tiakiwaimetro.co.nz until 22 April 2026.



«Te Reo» | Summary of amendments

The following pages of the 10 Year Plan 2024-2034 have been amended to reflect the decisions made. Updated pages are presented below.

Amendment	Description
Significance and Engagement Policy	To minimise unnecessary duplication and inconsistency the Policy will be aligned with the Tiaki Wai Significance and Engagement Policy, once it is confirmed.
Revenue and Financing Policy	All references and content related to water supply, wastewater and stormwater have been removed. A new category for water utilities has been created.
Development contributions policy	All references to water supply, wastewater and stormwater have been removed. All capital projects and charges related to these activities have been removed from Schedule 1 of the policy. All catchment maps have been removed as the remaining Transport charge applies district-wide.
Rates Remissions Policy	All references to water supply, wastewater, and stormwater have been removed from the policy. Policy will apply to Hutt City Council rates only from 1 July 2026.
Infrastructure Strategy	Water supply, wastewater, and stormwater have been removed from year three of the 10 Year Plan and onwards. The strategy now reflects the Tiaki Wai ownership of these services from 1 July 2026. All projects identified in the Infrastructure Strategy have been transferred to Tiaki Wai to deliver.
Financial Strategy	Budgets are updated to remove impacts of all water supply, wastewater, stormwater, waters-related subdivision and trade waste operating and capital costs, revenue, assets, liabilities, and debt from year three of the 10 Year Plan and onwards.
Statements of service performance	Water supply, wastewater, and stormwater service performance measures were removed from year three onward. Remaining performance measures were reviewed and reorganised.



Te āhua o nāianeī | Current state

Many strengths to build on

Council has modernised systems, strengthened financial discipline, and invested in digital capability. We are a trusted central government partner and a regional leader in water renewals.

Our people are one of our greatest strengths, supported by strong partnerships with Mana Whenua and constructive regional collaboration. Together, these foundations position us well to meet the pressures and challenges ahead.

A difficult economic environment

Cost-of-living pressures continue to increase, placing real strain on household budgets. At the same time, the cost of delivering council services continues to rise - it costs more to build roads, maintain buildings, and deliver essential infrastructure.

Council operates as a lean organisation compared with similar councils, with fewer staff and less spending than comparative councils on both a per household and per resident basis. We have made savings of \$55 million in recent years as part of the 10 Year Plan and annual plan processes and are implementing smarter, more cost-effective ways to deliver services, including through AI and technology.

These measures, and the transfer of water services to Tiaki Wai, have enabled us to reduce the proposed rates increase to \$4.33 per week or \$225 per year for an average household. Proposed rates rises vary across the different rating categories.

The overall rates revenue increase of 9.5% (after growth) is less than the 12.9% (after growth) signalled last year.

Managing our infrastructure and assets

Infrastructure remains one of Council's most significant challenges. From 1 July 2026, water services will transfer to Tiaki Wai, with property owners receiving a separate invoice. Council will continue to face substantial infrastructure pressures across transport, community facilities, parks, and resilience assets, with many requiring upgrades while population growth increases demand.



This Annual Plan prioritises investment in maintaining safety, compliance and service reliability while managing affordability. We are also assessing how assets are used and whether changes are needed to ensure long-term financial sustainability.

Changing climate and weather events

Climate change is increasing the frequency and severity of weather events. Council is responding by delivering Te Wai Takamori o Te Awa Kairangi (formerly RiverLink), a major project in partnership with Mana Whenua, Greater Wellington and central government. This initiative will improve flood protection, enhance walking, cycling, and public transport options, and revitalise our city centre.

Impact of Government reforms on councils

The Government is proposing a rates cap of 4% per year. This would significantly restrict councils' ability to fund rising costs, renew ageing infrastructure, and respond to growth or climate resilience demands.

The Government is also progressing major changes to the local government system, including the potential amalgamation of local councils. Significant reform is also underway in the planning system, with the replacement of the Resource Management Act 1991.

Council is engaging constructively to ensure these reforms can be implemented effectively while continuing to deliver essential services.



Tō tatou rautaki | Our strategy

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

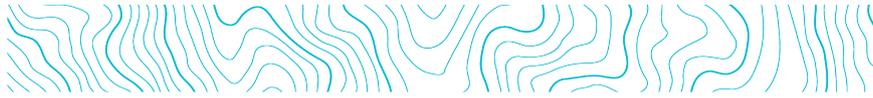


3 Taking climate change into account



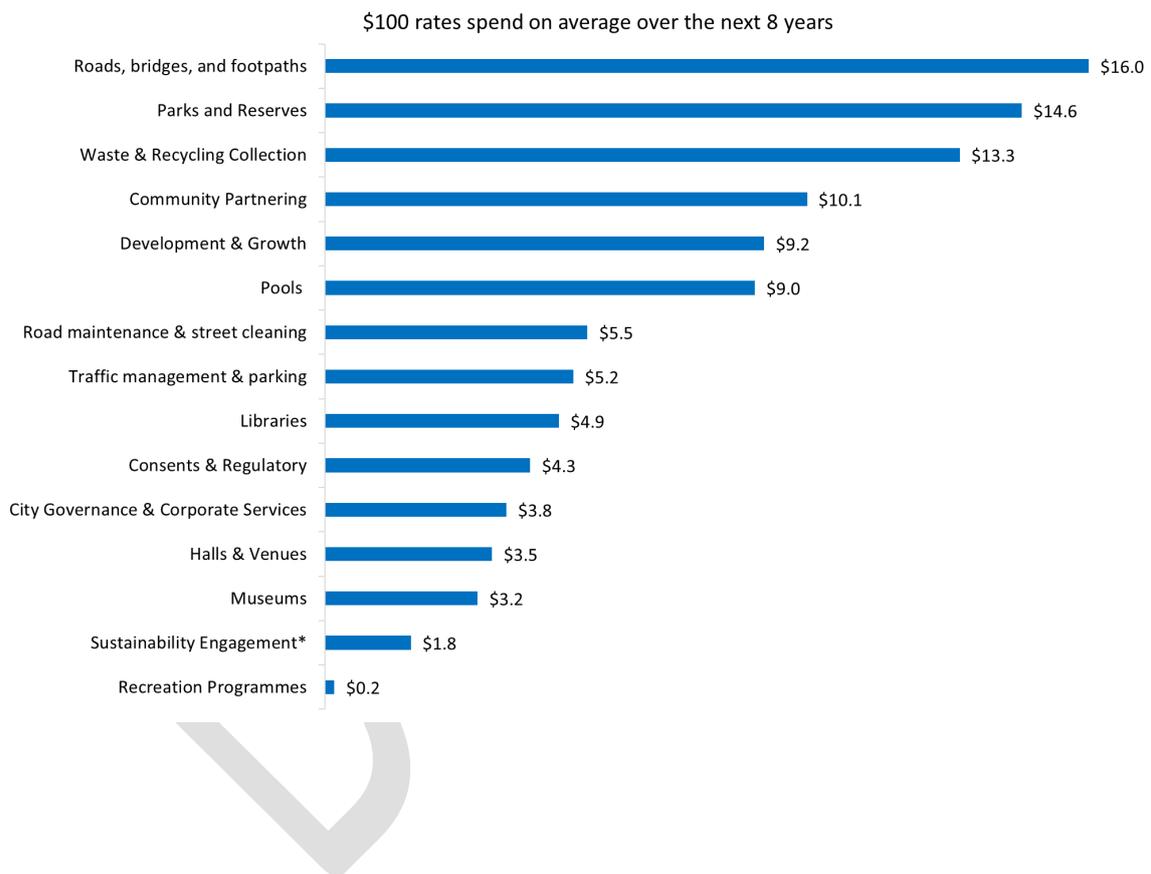
All while promoting the wellbeing of all people.





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

We expect to receive \$4.60 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.



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

A summary of our Financial Strategy

As a 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 position in the long term

Our Financial Strategy helps us manage our finances and guides spending decisions. The draft Annual Plan 2026-27 has been developed to largely deliver year 2 of Annual Plan 2025-26. Other than the transfer of water services to Tiaki Wai, we are not making any significant changes to previous financial decisions on assets, services and projects.

Our revenue has decreased in some areas because of lower activity (eg Aquatics and Silverstream Landfill), creating cost pressures. We are continuing to work on reducing operating expenses to ensure value for money and are proposing increases to some fees and charges, so users contribute appropriately to the services they receive.

Due to the transfer of water services to Tiaki Wai, our long-term financial outlook is overall more favourable than in the Annual Plan 2025-26. We have a much lower capital investment programme, lower debt levels and an improved operating budget position.

Tiaki Wai on the other hand has a very significant investment programme proposed, a very challenging financial position to navigate, and water service charges that will increase at a rapid rate to fund this.



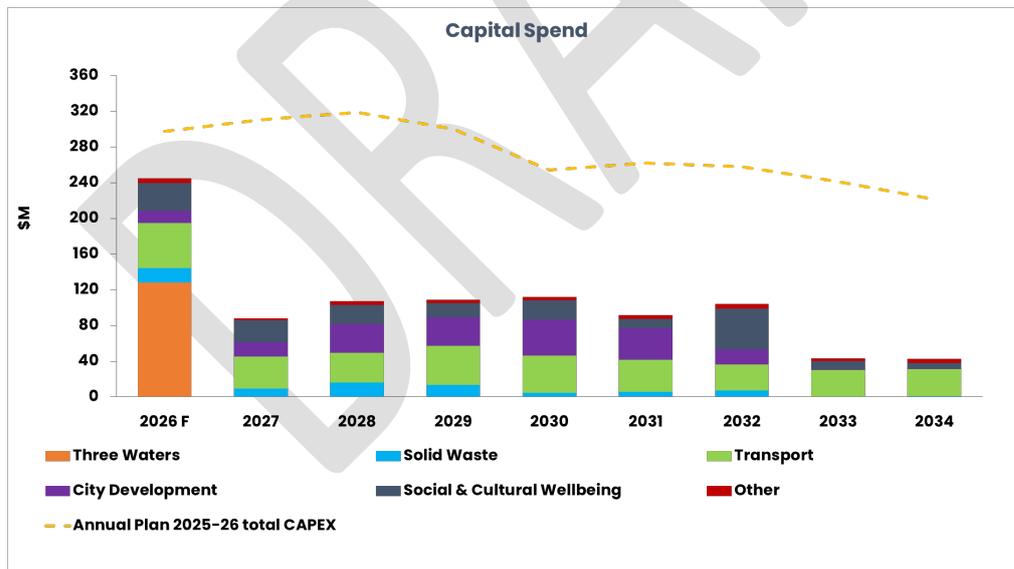
Council revenue and operating spend

Councils are limited in how they can generate revenue to cover their costs. Rates are our main source of revenue. transport (25%), pools and other community facilities (17%), and solid waste (16%) activities make up more than half of our operating spend in this plan. Our revenue has decreased in several areas because of lower activity (eg aquatics and landfill). To manage the financial impact on ratepayers, we are reducing operating costs where possible and increasing some fees and charges so users contribute their share for the services they receive.

While the proposed rates increase is lower than in the Annual Plan 2025–26, when combined with Tiaki Wai charges for water services, there may still be affordability challenges.

Capital Investment and funding

We plan to spend around \$698 million (a decrease of \$1.5 billion) over the eight years of this Annual Plan. Of this spend, around 40% is on transport and 25% on city development activities. This capital investment will be funded largely by borrowings.

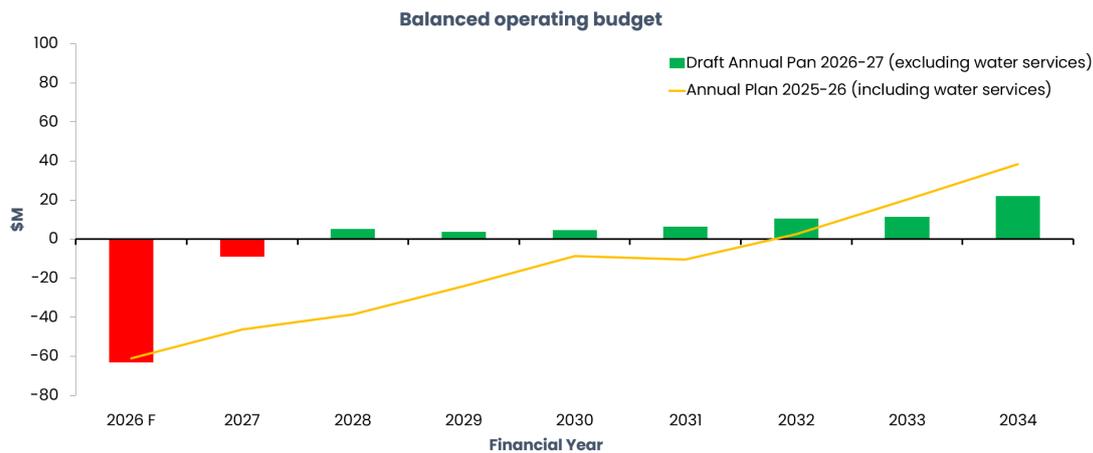


The graph above shows the capital investment in the 10 Year plan, which is lower than what was planned in Annual Plan 2025–26. This is mainly due to water services transitioning to Tiaki Wai and changes in timing, with some projects slowed or pushed back to later years. These changes have helped reduce the impact on rates for 2026–27.



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

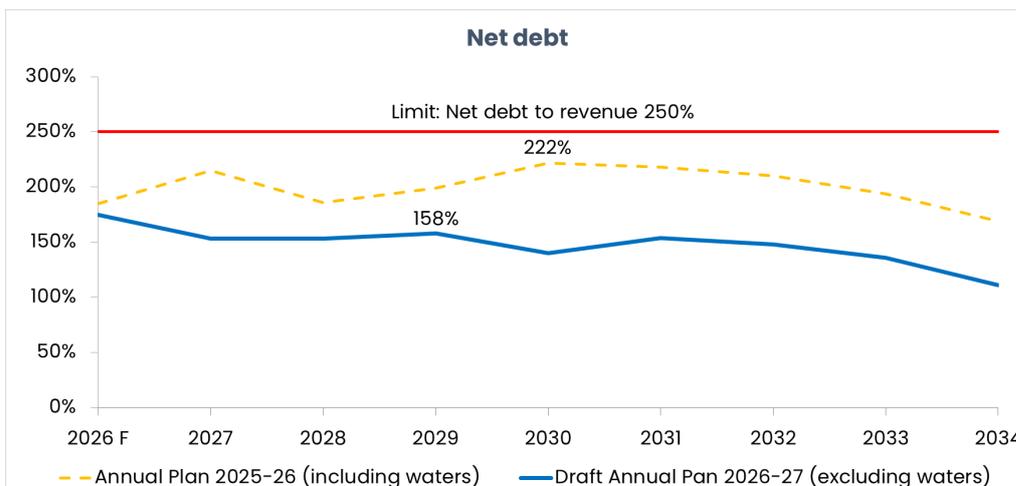
A guiding principle of our Financial Strategy is maintaining a balanced operating budget. This means ratepayers contribute an appropriate amount toward the cost of the services they receive or can access, in other words, everyday costs are funded from everyday income. The Annual Plan 2025–26 projected that we would reach a balanced budget in 2031–32. We now expect to meet this target four years earlier, in 2027–28, primarily due to the water services changes.



Council meets the legislative balanced budget requirement as defined in s100 of the Local Government Act 2002 from 2027 (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.

Borrowings

The change in the capital programme results in a corresponding adjustment in the level of borrowings we’ll require. Borrowing levels have decreased against the limits set in our financial strategy. This change is also mainly due to the transfer of Water services to Tiaki Wai, combined with the rephasing of some capital projects to later years. Net debt is projected to reach around \$445M in 2032 before it starts dropping down.



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.

Rates

The table below outlines the rates revenue increases included in the plan over the next eight years. The rates in the outer years have been adjusted to reflect updates through this Annual Plan. These increases are also the equivalent Council limit on rates as required by the Local Government Act 2002.

	2027	2028	2029	2030	2031	2032	2033	2034
Annual Plan 2025-26 rates revenue increase excluding growth	12.9%	12.9%	12.7%	12.3%	7.8%	7.8%	7.8%	7.8%
Annual Plan 2026-27 rates revenue increase excluding growth	9.5%	7.0%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Assumed growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%
Total rates revenue increase including growth	10.4%	7.9%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

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. This includes providing community facilities like pools and hubs, kerbside rubbish and recycling, roading, parks and the services we provide to our residents.



The increase proposed for an average household is \$4.33 per week or \$225 per year. Rates rises proposed vary dependant on rating categories (see the table below).

Indicative rates impact on average property by category:

Property category	Capital value 1 July 2025	2025-26 Rates	2025-26 Rates without waters (estimate)	Capital value 1 July 2026	2026-27 Rates	Change amount annual	Change amount weekly	Change %
Average residential	\$815,000	\$4,373	\$2,263	\$735,000	\$2,488	\$225	\$4.33	9.9%
Average commercial central	\$2,350,000	\$25,648	\$20,546	\$2,149,000	\$22,445	\$1,899	\$36.52	9.2%
Average commercial suburban	\$2,418,000	\$21,394	\$16,425	\$2,062,000	\$16,858	\$433	\$8.33	2.6%
Average rural	\$1,247,000	\$2,936	\$2,536	\$1,107,000	\$2,754	\$218	\$4.19	8.6%
Non-Water Utilities	\$21,266,500	\$202,987	\$174,250	\$22,463,450	\$192,970	\$18,720	\$360.00	10.7%
Water Utilities	\$124,240,000	\$1,185,862	\$1,017,975	\$414,380,000	\$1,119,928	\$101,953	\$1,960.63	10.0%

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	2025-26 Rates (Actual)	2026-27 Rates (Proposed)	Change annual
Refuse 80 litre – per SUIP*	\$153	\$159	\$6
Refuse 120 litre – per SUIP*	\$222	\$231	\$9
Refuse 240 litre – per SUIP*	\$444	\$462	\$18
Recycling – per SUIP*	\$130	\$130	-
Green waste – per SUIP* for those that opt-in to the service	\$120	\$123	\$3

*Separately used or inhabited part of a rating unit



Hō mātou mahi | Our work

TITLE

PAGE



Oranga taiao | Environmental wellbeing

TITLE

PAGE



Para | Solid waste

Statements of Service Performance

What we do

Council's role in solid waste management contributes to keeping the community healthy, ensuring a high quality of life.

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 or improve resource recovery.

Why and how we do it

Solid waste management is integral to maintaining a healthy, vibrant community. By actively participating in best practice waste management, we directly contribute to the overall wellbeing of our residents and the preservation of the environment. Our commitment to waste minimisation and resource recovery reflects our dedication to creating a more sustainable community. Through the ownership and operation of the Silverstream landfill, we take a comprehensive approach to managing solid waste.

Note that some of Council's work to minimise waste and improve the recovery of resources is included in Council's sustainability and resilience activity, funded by waste levy funds received from the Ministry for the Environment. This is in support of Council's separate solid waste activity.



Key performance indicators

Solid waste

Solid waste			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Disposal/ landfills We are working to minimise the harmful effects of refuse			
Number of resource consent-related infringement notices received from Greater Wellington Regional Council.	0 notices	Full compliance (0 notices)	Full compliance (0 notices)
Refuse services 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	214	Previous year less 10% ≤192	Previous year less 10%
Recycling services We are looking at ways to reduce the amount of waste going to landfill			
Tonnes of kerbside waste to landfill (tonnes per person).	22,317/115,500 = 0.193	Less than previous year ≤22,205/115,000 = 0.193	Less than previous year
Percentage of kerbside recycling that is contaminated and diverted to landfill.	14%	≤ 10%	≤ 10%



Tonnes of kerbside recycling collected.	5,171	Previous year plus 2% (≥5,274)	Previous year plus 2%
Overall resident satisfaction with Council's rubbish and recycling services	78%	≥ 85%	≥ 85%

Solid Waste – CAPITAL PROJECTS

For the year ending 30 June

Project Description	Forecast	Draft Annual	Forecast						
	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 & Const	15,356	6,325	7,249	6,055	4,477	5,754	5,815	642	776
Silverstream Landfill Asbestos Cell	40	3,088	-	2,284	-	-	1,169	-	-
Silverstream Landfill Transfer Station	517	-	-	-	-	-	-	-	-
Food and Green Waste	-	-	8,783	5,155	-	-	-	-	-
Total	15,913	9,413	16,032	13,494	4,477	5,754	6,984	642	776



SOLID WASTE - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	33,237	29,814	30,973	31,449	31,290	30,991	38,559	38,251	37,644
Operating subsidies	-	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	2,500	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	31	32	32	33	34	34	35	36	36
Total revenue	33,268	29,846	33,505	31,482	31,324	31,025	38,594	38,287	37,680
EXPENDITURE									
Employee costs	503	382	392	402	412	422	432	443	454
Operating costs	29,408	29,438	30,212	35,113	35,161	35,087	39,044	39,062	39,074
Support costs/internal charges	502	1,290	1,176	1,171	1,226	1,325	1,306	1,327	1,403
Interest expenditure	742	834	1,022	1,428	1,536	1,710	1,764	1,590	1,390
Depreciation	2,395	3,202	3,776	4,475	4,831	4,992	5,192	5,306	5,328
Total expenditure	33,550	35,146	36,578	42,589	43,166	43,516	47,738	47,728	47,649
SURPLUS/(DEFICIT) BEFORE TAX	(282)	(5,300)	(3,073)	(11,107)	(11,842)	(12,491)	(9,144)	(9,441)	(9,969)
TOTAL CAPITAL EXPENDITURE	15,913	9,413	16,032	13,494	4,477	5,754	6,984	642	776
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(282)	(5,300)	(3,073)	(11,107)	(11,842)	(12,491)	(9,144)	(9,441)	(9,969)
Add capital contributions	-	-	(2,500)	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(14,665)	(10,454)	(10,718)	(10,780)	(10,723)	(10,766)	(14,798)	(15,195)	(15,367)
Total rates funding requirement	(14,947)	(15,754)	(16,291)	(21,887)	(22,565)	(23,257)	(23,942)	(24,636)	(25,336)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(15,913)	(9,413)	(16,032)	(13,494)	(4,477)	(5,754)	(6,984)	(642)	(776)
Capital to replace existing assets	-	-	-	-	-	-	-	-	-
Less capital contributions	-	-	2,500	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	2,395	3,202	3,776	4,475	4,831	4,992	5,192	5,306	5,328
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	14,665	10,454	10,718	10,780	10,723	10,766	14,798	15,195	15,367
Total loan (funding)/repayment	1,147	4,243	962	1,761	11,077	10,004	13,006	19,859	19,919
TOTAL FUNDING REQUIREMENT	(13,800)	(11,511)	(15,329)	(20,126)	(11,488)	(13,253)	(10,936)	(4,777)	(5,417)



Whakauka me te Manawaroa | Sustainability and resilience

Statements of Service Performance

What we do

The sustainability and resilience 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 Council's actions in the Lower Hutt Climate Action Pathway. Council delivers on our climate change objectives by:

- providing advice to the Council on climate change-related projects (such as increasing the performance of any new building and infrastructure assets)
- monitoring Council's and the city's carbon emissions, and 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 phasing out of fossil gas at all of Council's community facilities
- delivering the Low Carbon Acceleration Fund to support the city in reducing its emissions faster
- managing and supporting regional projects, in collaboration with neighbouring councils (including helping implement the Regional Emissions Reduction Plan)

The sustainability and resilience activity also covers Council's work to minimise waste and improve the recovery of resources, through activities and projects funded by waste levy funds received from the Ministry for the Environment. This is in support of Council's separate solid waste activity.

Why and how we do it

In order for Council's climate change actions to be meaningful, the 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 carbon target. Council's overall carbon target was set in 2018, for base year 2016-17. It is a net target that currently applies to all scopes. While not certified, it was based on the accepted science at that time that emissions would need to reduce to net zero by 2050 to avoid significant impacts associated with climate change. Council is currently reviewing this target (and sub-sectoral targets) and may revise the target's scope. In order to track progress, Council measures emissions associated with its facilities and fleet vehicles on a quarterly basis, and its comprehensive organisational emissions on an annual basis.¹

Estimation uncertainty in greenhouse gas measurement

Quantifying greenhouse gas emissions is subject to inherent uncertainty. This is because the scientific knowledge and methodologies used to determine emissions factors and to calculate or estimate quantities of greenhouse gas sources are still evolving. In addition, greenhouse gas reporting and assurance standards continue to develop, which may affect comparability and interpretation of reported data.

Council has in place its Carbon Reduction Plan 2021-31, with a number of initiatives and actions to reduce carbon emissions. However, this plan is not sufficient to deliver on Council's organisational carbon target and sub-sectoral targets, and future updates to this plan with additional actions and associated funding will be required. This will need to include decisions on whether or not offsets will be required to achieve Council's target. For some current initiatives, such as the phase-out of fossil gas across Council facilities, funds have been allocated in Council's 10 Year Plan and annual budgets in order to deliver on these. For other initiatives, it is expected that changes in management practice and policies rather than additional funds will result in the necessary change (eg decarbonisation of contracted services).

¹ Further information on organisational boundaries, reporting scopes, emission inclusions and exclusions, and uncertainties, is available in Council's annual greenhouse gas inventory reports. The most recent version for 2024-25 is available on Council's website at hutt.city/greenhousegasinventoryreport.



With regard to waste minimisation, Council’s Waste Management and Minimisation Plan 2023-2029 (read online at hutt.city/wmmp), lists the associated objectives, initiatives, and actions to deliver on Council’s desire to minimise waste, in support of Council’s solid waste activity.

Key performance indicators

Sustainability and resilience

Sustainability & Resilience			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Climate change 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).	2,362*	≤1,759 30% reduction by 2025	34% reduction by 2026
Emissions from Council-owned fossil fuel vehicles (tCO2-e).	67	≤37 75% reduction by 2025	80% reduction by 2026
Emergency management Our city is prepared for an emergency and can respond appropriately			
EOC resourcing levels maintained at least at WREMO competency level targets	Advanced - 27 Intermediate - 5 Foundation - 16	Advanced - 6 Intermediate - 12 Foundation - 12	Controller - 6 Advanced - 18 Intermediate - 16 Foundation - 50



Sustainability & Resilience - CAPITAL PROJECTS									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Capital projects to improve level of service									
105 Western Hutt Road ERT Facility	256	-	-	-	-	-	-	-	-
Total	256	-	-	-	-	-	-	-	-

SUSTAINABILITY & RESILIENCE - Operating Projects >\$250k									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast						
	2026	Plan	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Waste Minimisation Projects	1,433	1,473	1,508	1,541	1,574	1,607	1,639	1,672	1,704
Total	1,433	1,473	1,508	1,541	1,574	1,607	1,639	1,672	1,704





SUSTAINABILITY & RESILIENCE – PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	152	100	107	115	123	131	144	159	173
Operating subsidies	2,044	2,097	2,147	2,195	2,241	2,288	2,334	2,380	2,426
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	161	154	158	161	164	168	171	175	178
Total revenue	2,357	2,351	2,412	2,471	2,528	2,587	2,649	2,714	2,777
EXPENDITURE									
Employee costs	939	1,005	1,030	1,056	1,082	1,109	1,137	1,165	1,195
Operating costs	2,764	2,809	2,899	2,948	3,010	3,074	3,135	3,198	3,259
Support costs/internal charges	981	1,184	1,061	1,092	1,148	1,201	1,235	1,273	1,301
Interest expenditure	141	151	172	182	200	208	214	231	233
Depreciation	134	137	136	133	134	134	133	67	18
Total expenditure	4,959	5,286	5,298	5,411	5,574	5,726	5,854	5,934	6,006
SURPLUS/(DEFICIT) BEFORE TAX	(2,602)	(2,935)	(2,886)	(2,940)	(3,046)	(3,139)	(3,205)	(3,220)	(3,229)
TOTAL CAPITAL EXPENDITURE	256	-							
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(2,602)	(2,935)	(2,886)	(2,940)	(3,046)	(3,139)	(3,205)	(3,220)	(3,229)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(19)	-	-	-	-	-	-	-	-
Total rates funding requirement	(2,621)	(2,935)	(2,886)	(2,940)	(3,046)	(3,139)	(3,205)	(3,220)	(3,229)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(256)	-	-	-	-	-	-	-	-
Capital to replace existing assets	-	-	-	-	-	-	-	-	-
Less capital contributions	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	134	137	136	133	134	134	133	67	18
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	19	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(103)	137	136	133	134	134	133	67	18
TOTAL FUNDING REQUIREMENT	(2,724)	(2,798)	(2,750)	(2,807)	(2,912)	(3,005)	(3,072)	(3,153)	(3,211)



Ngā Ratonga Waeture | Regulatory services

Statements of Service Performance

What we do

Our statutory activities are essential for a clean, healthy, appealing, safe, and sustainable environment for residents and visitors. These activities encompass building and resource consents, environmental health, animal services, and parking enforcement.

We contribute to the safety of the community by ensuring that building standards are adhered to, and by inspecting commercial premises to guarantee that building safety systems are maintained and that people can exit safely during an emergency. We also inspect cleanliness and hygienic practices to reduce 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.

The Resource Consents and Compliance team delivers Council's responsibilities under the Resource Management Act 1991. We manage subdivision, land use and development through three core functions, including resource consent processing, providing development engineering advice, and monitoring and enforcing compliance with consent conditions and the District Plan. This is a statutory function that helps ensure that Lower Hutt develops in a sustainable way that benefits current and future generations.

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, specifically the health, safety, and wellbeing of people within the urban environment, these activities also 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 also align with our commitment to a vibrant and secure city.

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 enhancing overall traffic management in the city.

Key performance indicators

Regulatory services

Regulatory Services			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Building consents We need to ensure that new housing is safe and meets standards without delaying the process			
Percentage of building consents processed within the statutory timeframe.	82%	100% within 20 working days	80% within 20 working days
Code of compliance certificates issued within the statutory timeframe.	94%	100% within 20 working days	80% within 20 working days
Resource consent			
Percentage of non-notified resource consents processed within the statutory timeframe.	96%	100% within 20 working days	80% within 20 working days
Environmental health We want a community where everyone feels safe			



Existing food premises verified within timeframes (one month of due date)	100%	85% by due date	85% by due date
Sale and supply of liquor (high risk premises) inspected.	100%	95% checked	95% checked
Noise control (excessive noise) complaints (%) investigated within 45 minutes.	93%	≥ 85%	≥ 85%
Animal control			
Number of animal management community education programmes carried out.	150	≥20 visits annually	≥20 visits annually

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REGULATORY SERVICES – PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	15,355	16,824	17,327	17,773	18,298	18,758	19,135	19,624	20,031
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	151	89	91	95	95	97	101	101	103
Total revenue	15,506	16,913	17,418	17,868	18,393	18,855	19,236	19,725	20,134
EXPENDITURE									
Employee costs	11,380	11,226	11,507	11,794	12,089	12,391	12,701	13,019	13,344
Operating costs	4,326	5,536	5,681	5,809	5,928	6,052	6,177	6,296	6,416
Support costs/internal charges	6,622	7,009	6,400	6,564	7,007	7,359	7,420	7,517	7,663
Interest expenditure	411	440	500	536	590	618	643	689	690
Depreciation	476	275	207	185	183	183	183	193	190
Total expenditure	23,215	24,486	24,295	24,888	25,797	26,603	27,124	27,714	28,303
SURPLUS/(DEFICIT) BEFORE TAX	(7,709)	(7,573)	(6,877)	(7,020)	(7,404)	(7,748)	(7,888)	(7,989)	(8,169)
TOTAL CAPITAL EXPENDITURE	-								
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(7,709)	(7,573)	(6,877)	(7,020)	(7,404)	(7,748)	(7,888)	(7,989)	(8,169)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(293)	-	-	-	-	-	-	-	-
Total rates funding requirement	(8,002)	(7,573)	(6,877)	(7,020)	(7,404)	(7,748)	(7,888)	(7,989)	(8,169)
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	476	275	207	185	183	183	183	193	190
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	293	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	769	275	207	185	183	183	183	193	190
TOTAL FUNDING REQUIREMENT	(7,233)	(7,298)	(6,670)	(6,835)	(7,221)	(7,565)	(7,705)	(7,796)	(7,979)



Oranga Ōhanga | Economic Wellbeing

TITLE

PAGE



Ngā waka | Transport

Statements of Service Performance

What we do

The transport team designs, builds, maintains, and renews the transport network. Our focus prioritises road safety, encourages more sustainable transport options such as public transport, walking and cycling, and improves travel options. We have an emphasis on mitigating climate change and the timely delivery of infrastructure projects. Our goal is 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 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 Te Wai Takamori o Te Awa Kairangi and 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 travel for motor vehicles, bicycles, and pedestrians, aligning with our vision of a vibrant and connected city.



Key performance indicators

Transport

Transport			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Road assets			
Our transport system is safe to travel on			
Road condition index which measures the condition of the road surface	4.1	Hold or improve rating ≥4.1	Hold or improve rating
The average quality of ride on a sealed local road network, measured by smooth travel exposure.	64%	Hold or improve rating ≥64%	Hold or improve rating
Roading maintenance			
Percentage of sealed local road network that is resurfaced annually.	2.3%	≥2%	≥2%
Percentage of footpaths that fall within the service standard for footpath condition.	95%	≥80%	≥80%
Percentage of customer service requests relating to roads and footpaths which are responded to within the timeframe	19%	80% within 7 days	60% within 7 days
Kilometers of shared pathways and cycle lanes added	0.0km Baseline year	Hold or improve length ≥ 0.0km	Hold or improve length



Kilometers of renewals for footpaths	2.6km Baseline year	Hold or improve length ≥ 2.6km	Hold or improve length
Infrastructure contracts Infrastructure contracts managed by Council contribute to social outcomes			
Audit of contracts – number of contracts audited	12 of 12	12 of 12	12 of 12
Audit of contracts – percentage of audited contract specifications that met contractual obligations	90%	≥ 90%	≥ 90%
Active modes We are working to strengthen our active transport network			
Residents satisfaction with the condition of their local roads.	New measure in 2025-26	≥80%	≥80%
Residents' satisfaction with footpath condition	48%	≥80%	≥80%
Resident satisfaction with on road cycleway condition.	36%	≥ 80%	≥ 80%
Resident satisfaction with shared path condition.	46%	≥ 80%	≥ 80%
Residents' satisfaction with the availability of car parking to access services and facilities (does not include access to residences)	45%	≥ 75%	≥ 75%
Road safety services			
The number of fatalities and serious injury crashes on the local road network	26	Previous year less 1% ≤25	Previous year less 1%



Transport – CAPITAL PROJECTS									
For the year ending 30 June									
Project Description	Forecast 2026 \$000	Draft Annual 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
Capital projects to meet additional demand									
Cross Valley Connections – Growth	-	54	170	195	260	-	-	-	-
Cycling Micro-mobility Programme Growth	238	-	239	586	513	651	411	411	412
Minor Safety Works Growth	-	-	1	1	1	1	1	1	1
Traffic Safety Improvements Growth	-	-	23	24	24	25	25	26	26
Local Area Traffic Management Growth	-	-	2	2	2	2	3	3	3
Pedestrian Crossing New Growth	-	-	1	1	1	1	1	1	1
Road Network Improvements – Growth	152	127	135	171	165	169	228	232	237
Subdivisions Road Improvements	-	-	3,765	3,848	3,929	4,011	4,092	4,174	4,253
Capital projects to improve level of service									
Cross Valley Connections	-	1,056	3,430	3,905	4,740	-	-	-	-
Reconstruction Improvements	89	91	93	96	98	100	102	104	106
Broadband Ducting	23	24	25	25	26	26	27	27	28
Land Purchase For Roads	11	11	12	12	12	12	13	13	13
Substandard Rds Upgrade	621	320	328	335	342	349	705	719	732
Cycling Micromobility Programme	6,041	-	3,738	9,177	8,045	10,198	6,436	6,442	6,448
Tupua Horo Nuku Eastern Bays	17,261	-	-	-	-	-	-	-	-
Traffic Safety Improvements	3,121	2,611	1,148	1,173	1,197	1,223	1,247	1,272	1,296
Local Area Traffic Management	-	-	115	117	120	122	125	127	130
Pedestrian Crossings – New	-	-	30	31	32	32	33	34	34
Road Network Improvements	706	840	811	792	795	791	846	863	880
Bridge Seismic Strengthening Cuba St. Overbridge	671	-	-	-	-	-	-	-	-
Network Resilience – Eastern Hutt Road	2,098	14,342	4,109	9,002	7,262	3,229	-	-	-
Pay & Display Extension – New	430	-	-	-	-	-	-	-	-
Ava Pedestrian Bridge	3,000	2,400	-	-	-	-	-	-	-
Speed Limit Reversal	252	100	-	-	-	-	-	-	-
Capital projects to replace existing assets									
Area Wide Pavement Treatment	4,541	4,692	8,188	8,368	8,542	8,721	8,900	9,077	9,250
Pavement Surfacing	3,877	4,008	2,945	3,009	3,077	3,141	3,204	3,267	3,330
Footpath Resurfacing And Replacement	1,955	2,010	480	491	501	511	522	532	542
Minor Road And Footpath Construction	82	84	86	88	90	92	94	96	98
Road Reconstruction	258	265	351	359	367	374	382	389	397
Wainuiomata Hill Rd Safety Seal	631	647	810	828	845	863	880	898	915
Traffic Signal Replacement	189	194	199	203	208	212	216	221	225
Minor Safety Works	-	-	59	60	61	62	64	65	66
Pedestrian Crossing Renewal	-	-	36	37	38	39	39	40	41
Streetlight Lantern Replacement Programme	262	269	276	281	286	290	295	299	303
Streetlight Standard Replacement	327	336	345	351	358	363	368	373	378
Carpark Resurfacing	57	58	60	61	62	64	65	66	67
Bridge Renewals – Norton Park Ave / Nelson Cres	-	-	1,112	-	-	-	-	-	-
Estuary Bridge Corrosion Protection	1,067	-	-	-	-	-	-	-	-
Pay & Display Extension	-	196	351	205	-	-	-	-	227
Transport Resilience Projects	2,501	1,379	-	-	-	-	-	-	-
Total	50,463	36,115	33,475	43,835	42,001	35,677	29,231	29,684	30,351



TRANSPORT - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June	Draft Annual								
	Forecast	Plan	Forecast						
	2026 \$000	2027 \$000	2028 \$000	2029 \$000	2030 \$000	2031 \$000	2032 \$000	2033 \$000	2034 \$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	5,286	5,888	6,263	6,400	6,797	7,003	7,143	7,286	7,425
Operating subsidies	6,347	6,413	9,115	9,327	9,523	9,723	9,918	10,116	10,308
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	17,326	12,822	13,489	19,140	17,839	17,153	13,618	13,823	14,022
Capital Grants	6,908	1,200	-	-	-	-	-	-	-
Development & financial contributions	744	970	988	1,020	1,219	1,150	1,085	1,053	1,061
Vested assets	567	582	596	609	622	635	648	661	673
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	669	686	702	718	733	748	763	779	793
Total revenue	37,847	28,561	31,153	37,214	36,733	36,412	33,175	33,718	34,282
EXPENDITURE									
Employee costs	2,552	2,382	2,442	2,503	2,565	2,629	2,695	2,763	2,832
Operating costs	20,039	20,964	22,715	23,241	23,385	23,859	24,347	24,842	25,326
Support costs/internal charges	2,286	4,333	3,864	3,929	4,027	4,283	4,305	4,380	4,521
Interest expenditure	2,082	2,332	2,452	2,596	2,676	2,405	1,625	1,200	47
Depreciation	20,482	23,218	23,961	25,668	28,385	30,769	35,862	41,691	43,317
Total expenditure	47,441	53,229	55,434	57,937	61,038	63,945	68,834	74,876	76,043
SURPLUS/(DEFICIT) BEFORE TAX	(9,594)	(24,668)	(24,281)	(20,723)	(24,305)	(27,533)	(35,659)	(41,158)	(41,761)
TOTAL CAPITAL EXPENDITURE	50,463	38,115	33,475	43,835	42,001	35,677	29,231	29,684	30,351
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(9,594)	(24,668)	(24,281)	(20,723)	(24,305)	(27,533)	(35,659)	(41,158)	(41,761)
Add capital contributions	(24,978)	(14,992)	(14,477)	(20,160)	(19,058)	(18,303)	(14,703)	(14,876)	(15,083)
Rate funded debt/(debt repayment)	5,029	-	-	-	-	-	-	-	-
Total rates funding requirement	(29,543)	(39,660)	(38,758)	(40,883)	(43,363)	(45,836)	(50,362)	(56,034)	(56,844)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	(391)	(180)	(4,337)	(4,828)	(4,896)	(4,861)	(4,760)	(4,848)	(4,932)
Capital to improve level of service	(34,325)	(21,797)	(13,838)	(24,665)	(22,669)	(16,083)	(9,533)	(9,600)	(9,666)
Capital to replace existing assets	(15,747)	(14,138)	(15,300)	(14,342)	(14,436)	(14,733)	(14,938)	(15,236)	(15,753)
Less capital contributions	24,978	14,992	14,477	20,160	19,058	18,303	14,703	14,876	15,083
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	20,482	23,218	23,961	25,668	28,385	30,769	35,862	41,691	43,317
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	(567)	(582)	(596)	(609)	(622)	(635)	(648)	(661)	(673)
Less rate funded debt repayment	(5,029)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(10,599)	1,513	4,367	1,384	4,820	12,760	20,686	26,222	27,376
TOTAL FUNDING REQUIREMENT	(40,142)	(38,147)	(34,391)	(39,499)	(38,543)	(33,076)	(29,676)	(29,812)	(29,468)



Whanake tāone | City development

Statements of Service Performance

What we do

Providing 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 design, business support, city growth and housing. 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. 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 add vibrancy and attract visitors. Collaborating with partners fosters better connectedness within our business community, facilitating skill development and capability enhancement for future growth. Easy access to recreational green spaces, Te Awa Kairangi Hutt River, and the Te Whanganui a Tara harbour contributes to our distinctive appeal. Overall, our work aims to create a thriving and interconnected community that contributes to the city's economic prosperity and cultural richness.

Key performance indicators

Not applicable. No key performance indicators measures were selected as part of the 10 Year Plan for this activity area.



City Development – CAPITAL PROJECTS									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000	\$000	\$000						
Capital projects to meet additional demand									
Urban Growth Strategy Improvements	1,539	-	-	-	-	-	-	-	-
Capital projects to improve level of service									
Petone 2040	430	229	234	239	244	249	255	260	265
Naenae Town Centre Improvements	640	-	-	-	-	-	-	-	-
Te Wai Takamori o Te Awa Kairangi (formerly RiverLink)	11,080	15,648	32,261	31,623	39,889	35,259	16,669	0	0
Total	13,689	15,877	32,495	31,862	40,133	35,509	16,924	260	265

CITY DEVELOPMENT – Operating Projects >\$250k									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast						
	2026	Plan	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000								
Development Stimulus Package	2,847	2,800	178	-	-	-	-	-	-
Total	2,847	2,800	178	-	-	-	-	-	-



CITY DEVELOPMENT - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

Draft Annual

	Forecast 2026 \$000	Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	85	87	89	91	93	95	97	99	101
Operating subsidies	-	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	102	2,155	69	74	1,326	5,816	5,706	-	-
Capital Grants	-	-	-	-	26,900	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	5,465	5,481	5,081	-	-	-	-
Other revenue	50	-	-	-	-	-	-	-	-
Total revenue	237	2,242	5,623	5,646	33,400	5,911	5,803	99	101
EXPENDITURE									
Employee costs	1,969	2,049	2,101	2,153	2,207	2,262	2,283	2,341	2,399
Operating costs	5,974	5,849	3,364	2,089	2,141	2,191	2,242	2,293	2,344
Support costs/internal charges	2,952	4,275	3,898	3,958	4,129	4,348	4,381	4,467	4,620
Interest expenditure	2,727	3,306	4,649	5,874	6,585	8,151	8,839	9,377	9,498
Depreciation	-	-	-	-	-	-	-	-	-
Total expenditure	13,622	15,479	14,012	14,074	15,062	16,952	17,745	18,478	18,861
SURPLUS/(DEFICIT) BEFORE TAX	(13,385)	(13,237)	(8,389)	(8,428)	18,338	(11,041)	(11,942)	(18,379)	(18,760)
TOTAL CAPITAL EXPENDITURE	13,689	15,877	32,495	31,862	40,133	35,509	16,924	260	265
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(13,385)	(13,237)	(8,389)	(8,428)	18,338	(11,041)	(11,942)	(18,379)	(18,760)
Add capital contributions	(102)	(2,155)	(5,534)	(5,555)	(33,307)	(5,816)	(5,706)	-	-
Rate funded debt/(debt repayment)	30	-	-	-	-	-	-	-	-
Total rates funding requirement	(13,457)	(15,392)	(13,923)	(13,983)	(14,969)	(16,857)	(17,648)	(18,379)	(18,760)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	(1,539)	-	-	-	-	-	-	-	-
Capital to improve level of service	(12,150)	(15,877)	(32,495)	(31,862)	(40,133)	(35,509)	(16,924)	(260)	(265)
Capital to replace existing assets	-	-	-	-	-	-	-	-	-
Less capital contributions	102	2,155	69	74	28,226	5,816	5,706	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	-	-	-	-	-	-	-	-	-
Less asset sales	-	-	5,465	5,481	5,081	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(30)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(13,617)	(13,722)	(26,961)	(26,307)	(6,826)	(29,693)	(11,218)	(260)	(265)
TOTAL FUNDING REQUIREMENT	(27,074)	(29,114)	(40,884)	(40,290)	(21,795)	(46,550)	(28,866)	(18,639)	(19,025)



Oranga Hapori me te Oranga Ahurea | Social & Cultural Wellbeing

TITLE
PAGE



Hō mātou rangapū hapori me te mahi ngātahi | Community partnering and support

Statements of Service Performance

What we do

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 which provide social and digital connection, library services and programmes and activities, we actively support wellbeing. We also partner with other agencies and community groups who utilise our spaces to deliver wellbeing services and activities to our community. Collaborative initiatives aimed at enhancing social and cultural wellbeing play a crucial role in fostering community connectedness and a sense of belonging.

Council oversees the implementation and ongoing review of a Homelessness Strategy for Lower Hutt. We collaborate closely with partners and service providers to address the issue 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 enable local initiatives. We work to establish a collective community voice on specific issues and to harness the collective impact of all those on the ground Council's facilities such as hubs contribute to the wellbeing of our people and vitality of the city by:

- providing spaces for social and digital connection, life-long learning and programmes and activities that support wellbeing, enhancing personal development and quality of life



- providing spaces for other agencies and community groups to run events and activities, which both support the wellbeing of the local community and attract visitors and therefore providing economic benefits

Council partners with groups who support homeless whānau to ensure they 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

Community Partnering & Support			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Neighbourhood hubs			
We provide safe spaces for social, leisure and educational activities			
Number of neighbourhood hubs that met visitor number targets	7 of 9	9 of 9	9 of 9
Resident satisfaction with neighbourhood hubs	87%	≥ 80%	≥ 80%
Number of community wellbeing activities delivered by, or in partnership with, Council	7,141	≥5,000	≥5,000
Number of overall loans from hubs/libraries	963,964	≥790,000	≥790,000
Number of digital literacy programmes/activities delivered/enabled	348	≥100	≥100
Number of early years literacy programmes/activities delivered/enabled	1,510	≥800	≥800



Number of Neighbourhood Support member households	322	Previous year plus 10% ≥105	Measure removed in 2026-27
Housing We are partnering with groups who work 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	≥50
Number of households provided with legal housing advice and advocacy.	194	≥80	≥80
Number of households assisted by the homelessness prevention programme.	103	≥75	≥75

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Community Partnering & Support – CAPITAL PROJECTS
For the year ending 30 June

Project Description	Forecast	Draft Annual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Capital projects to improve level of service									
Walter Nash Centre Equipment and Fitout	-	-	105	-	-	-	-	-	-
Community Hubs – Building Improvements	6	6	6	6	6	6	6	6	7
Decarbonisation Energy Conversion	-	-	-	-	491	-	-	-	-
Community Houses	56	-	-	60	-	-	64	-	-
Capital projects to replace existing assets									
Belmont Memorial Hall Renewal	23	6	68	1	134	-	53	-	14
Eastbourne Hall Renewal	66	34	98	2	127	4	214	-	45
Epuni Hall Renewal	54	24	31	1	139	-	25	-	27
Wainuiomata Memorial Hall Renewal	33	10	47	8	91	8	58	6	11
Maungaraki Hall Renewal	90	204	29	-	404	103	2	-	37
Walter Nash Centre Renewal	184	220	526	1	1,089	569	259	-	254
Stokes Valley Hub Renewal	73	67	228	14	285	2	146	5	47
Wainuiomata Hub Renewal	76	58	319	3	251	1	119	1	78
Community Hubs – Furniture & Equipment Replacements	5	5	5	366	5	6	6	6	6
CCTV Replacement	156	34	35	36	49	37	38	39	132
Community Houses Building Renewal	182	120	260	29	280	12	100	12	-
Moera Community Hall Renewal	108	8	88	-	52	42	3	-	27
Treadwell Community Hall Renewal	54	49	30	24	26	19	11	9	27
Hardwick-Smith Lounge Renewal	17	209	19	-	-	-	-	-	-
Hutt Art Society Renewal	59	61	91	9	211	36	2	-	30
Total	1,241	1,114	1,987	561	3,642	845	1,105	84	743



COMMUNITY PARTNERING & SUPPORT - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	98	101	103	88	90	92	94	96	98
Operating subsidies	982	-	-	-	-	-	-	-	-
Operating grants	6	6	6	6	6	6	6	6	7
Capital subsidies	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	61	-	-	-	-	-	-	-	-
Total revenue	1,147	107	109	94	96	98	100	102	105
EXPENDITURE									
Employee costs	4,367	4,356	4,465	4,577	4,691	4,808	4,929	5,052	5,178
Operating costs	5,411	4,707	4,823	4,806	4,921	5,024	5,137	5,255	5,360
Support costs/internal charges	4,594	4,517	4,067	4,207	4,477	4,757	4,848	4,941	4,990
Interest expenditure	506	564	661	674	818	806	791	737	618
Depreciation	1,380	2,035	2,203	2,314	2,654	2,885	2,951	3,331	3,546
Total expenditure	16,258	16,179	16,219	16,578	17,561	18,280	18,656	19,316	19,692
SURPLUS/(DEFICIT) BEFORE TAX	(15,111)	(16,072)	(16,110)	(16,484)	(17,465)	(18,182)	(18,556)	(19,214)	(19,587)
TOTAL CAPITAL EXPENDITURE	1,241	1,114	1,987	561	3,642	845	1,105	84	743
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(15,111)	(16,072)	(16,110)	(16,484)	(17,465)	(18,182)	(18,556)	(19,214)	(19,587)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	684	-	-	-	-	-	-	-	-
Total rates funding requirement	(14,427)	(16,072)	(16,110)	(16,484)	(17,465)	(18,182)	(18,556)	(19,214)	(19,587)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(61)	(6)	(111)	(66)	(497)	(6)	(70)	(6)	(7)
Capital to replace existing assets	(1,180)	(1,108)	(1,876)	(495)	(3,145)	(839)	(1,035)	(78)	(736)
Less capital contributions	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	1,380	2,035	2,203	2,314	2,654	2,885	2,951	3,331	3,546
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(684)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(545)	921	216	1,753	(988)	2,040	1,846	3,247	2,803
TOTAL FUNDING REQUIREMENT	(14,972)	(15,151)	(15,894)	(14,731)	(18,453)	(16,142)	(16,710)	(15,967)	(16,784)



Papa rēhia me ngā whenua tāpui | Open spaces, parks and reserves

Statements of Service Performance

What we do

We oversee a network of green spaces across the city that support the well-being and physical and mental health of our communities, and contribute to the protection of ecosystems and indigenous biodiversity. We work alongside Mana Whenua to protect sites that are significant to Iwi.

The services we provide promote the social, economic, environmental, and cultural wellbeing of the community in line with the purpose of the Local Government Act. The areas we manage not only enhance the aesthetic appeal of our city but also serve as important venues for recreation, gatherings and social connection.

Why we do it

Council ownership and management of parks is primarily to protect, conserve, maintain, and develop land to enhance habitat, provide recreation opportunities, and protect landscapes. These parks are both natural and developed. The provision of parks is also considered a fundamental requirement for the health and wellbeing of the community. The availability and presentation of open spaces affect the character of the city and the way the community feels about their city and neighbourhoods. Bush reserves contribute to indigenous biodiversity, landscape values, recreation opportunities, and the wellbeing of our community.

Council understands the positive impact of sport and recreation, access to natural spaces, and opportunities to meet with other people on the wellbeing of individuals, both in the physical and psychological context. The function is legislated under the Reserves Act 1977 for Parks and Reserves. The provision of cemeteries by the Burial and Cremation Act 1964, and the Public Toilet provision by the Local Government Act 2002 and the Health Act 1956.



This service contributes to all of Councils Community outcomes:

- **Connected, Resilient and Inclusive Communities:** It achieves this by providing places for people to meet, exercise and exchange ideas.
- **Fit-for-Future Infrastructure:** Council's Reserves Investment Strategy ensures that its green assets are maintained in a fit for purpose condition that meets the needs of the community, set against decreasing private greenspace as a byproduct of housing intensification.
- **Liveable City and Vibrant Neighbourhoods:** well-maintained, high-quality greenspaces contribute significantly to the liveability and vibrancy of its neighbourhoods.
- **Support and Enhance the Environment:** Environmental outcomes include protecting natural spaces, managing growth sustainably, and integrating climate-resilience into planning. Council maintains that ecological wellbeing is central to how services and growth should be delivered.



Key performance indicators

Open spaces, parks, and reserves

Open Spaces, Parks and Reserves			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Open Spaces, Parks and Reserves			
We provide leisure and recreational opportunities to our community			
Number of days Council-owned/maintained grass sports fields are closed (due to maintenance or drainage issues).	15 days	≤ 20 days	≤ 20 days
Number of days Council-owned/maintained artificial turf sports fields are closed (due to maintenance or drainage issues).	2 days	≤ 10 days	≤ 10 days
Resident satisfaction with sports fields.	80%	≥ 80%	≥ 80%
Resident satisfaction with parks and reserves.	85%	≥ 80%	≥ 80%
Resident satisfaction with playgrounds.	79%	≥ 80%	≥ 80%



Open Spaces, Parks, & Reserves – CAPITAL PROJECTS									
For the year ending 30 June									
Project Description	Forecast 2026	Draft Annual 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Capital projects to meet additional demand									
Reserve Developments	2,600	1,928	8,186	4,705	2,720	1,676	445	50	-
Black Creek reserve development	150	-	-	-	-	-	-	-	-
Capital projects to improve level of service									
Parks & Gardens Protection Bollards	10	11	11	11	12	14	14	14	16
Avalon Park Development	-	118	-	1,430	-	142	-	-	-
Car Park Development	-	-	247	-	-	141	-	-	-
Jubilee Park Drainage	41	-	-	-	-	-	-	-	-
New Tracks & Track Upgrades	111	-	124	-	135	-	146	-	243
Percy Reserve SH2 Development	-	21	-	130	-	142	-	-	-
Valley Floor Review Implementation	-	-	-	650	678	-	734	-	784
Mountain Bike Park	57	61	63	66	68	71	74	78	81
Minoh Friendship House Improvements	38	13	74	1	41	-	59	-	30
Toilets Upgrade	850	-	-	-	-	-	-	-	-
Naenae Park Changing Rooms	-	-	-	-	1,354	-	-	-	-
Sportsville Artificial Playing Surface	971	-	-	2,595	-	-	2,928	-	-
Memorial Park Synthetic Turf & Changing Rooms	-	281	-	-	-	-	-	-	-
New Cemetery Development, Akatarawa Road	-	-	1,305	-	3,374	-	-	-	-
Decarbonisation Energy Conversion (Parks)	440	115	-	120	275	-	-	-	-
Taita Cemetery Improvements	51	580	-	44	518	-	59	599	-
Percy Scenic Reserve Boardwalk	-	137	-	-	-	-	-	-	-
Wainuiomata Garden of Remembrance Improvement	-	-	-	44	620	-	-	-	49
Parks & Reserve Drainage Improvements	1,405	1,797	803	1,072	1,336	1,364	312	477	486
Parks & Reserves Security Improvements	164	105	108	110	112	-	-	-	-
Capital projects to replace existing assets									
Seats & Bins	68	72	76	79	83	86	90	94	98
Parks Buildings Capital Renewals	1,207	327	670	1,028	137	183	604	1,570	845
Avalon Park Pavilion Renewal	-	-	124	-	108	-	72	-	-
Parks Hard Surfaces Renewal	1,296	229	1,002	1,054	659	1,166	899	1,287	439
Playgrounds	235	248	259	272	283	293	307	320	333
Petone Wharf	2,288	9,420	-	-	-	-	-	-	-
Track Renewal	251	121	127	132	138	143	150	156	162
Parks Signage & Interpretation	65	37	70	40	42	42	44	46	48
Playgrounds	926	-	-	-	-	-	-	-	-
Korohiwa Bus Barn Renewal	29	53	88	-	-	-	-	-	-
Hutt Rec Artificial Turf Renewal	-	-	495	-	-	-	-	-	-
Hutt Rec Sand Carpet Renewal	-	617	-	-	-	-	-	-	-
Petone Grandstand Renewal	2,550	-	-	-	-	-	-	-	-
Naenae Bowls Renewal	22	28	302	-	323	-	69	-	29
Ricoh Sports Centre Renewal	78	28	255	-	72	54	254	-	45
Parks & Reserves Drainage Renewals	-	-	-	-	-	1,158	-	-	-
Total	15,905	16,346	14,389	13,584	13,089	6,674	7,260	4,690	3,685



OPEN SPACES, PARKS & RECREATION - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	1,886	2,104	2,157	2,048	2,093	2,139	2,184	2,230	2,275
Operating subsidies	-	-	-	-	-	-	-	-	-
Operating grants	6	6	6	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
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	115	118	120	123	126	128	131	133	136
Total revenue	5,007	5,228	5,283	5,178	5,226	5,274	5,322	5,370	5,418
EXPENDITURE									
Employee costs	1,099	1,152	1,098	1,126	1,325	1,359	1,393	1,427	1,463
Operating costs	15,135	14,807	15,042	15,355	15,840	16,315	16,871	17,829	16,523
Support costs/internal charges	916	1,742	1,574	1,593	1,677	1,792	1,794	1,828	1,898
Interest expenditure	1,315	1,757	2,211	2,559	2,964	3,007	3,023	3,090	2,806
Depreciation	3,977	5,096	5,450	5,746	6,402	6,636	6,857	7,431	7,658
Total expenditure	22,442	24,554	25,375	26,379	28,208	29,109	29,938	31,605	30,348
SURPLUS/(DEFICIT) BEFORE TAX	(17,435)	(19,326)	(20,092)	(21,201)	(22,982)	(23,835)	(24,616)	(26,235)	(24,930)
TOTAL CAPITAL EXPENDITURE	15,905	16,346	14,389	13,584	13,089	6,674	7,260	4,690	3,685
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(17,435)	(19,326)	(20,092)	(21,201)	(22,982)	(23,835)	(24,616)	(26,235)	(24,930)
Add capital contributions	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Rate funded debt/(debt repayment)	131	-	-	-	-	-	-	-	-
Total rates funding requirement	(20,304)	(22,326)	(23,092)	(24,201)	(25,982)	(26,835)	(27,616)	(29,235)	(27,930)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	(2,750)	(1,928)	(8,186)	(4,705)	(2,720)	(1,676)	(445)	(50)	-
Capital to improve level of service	(4,139)	(3,238)	(2,735)	(6,274)	(8,525)	(1,873)	(4,326)	(1,167)	(1,688)
Capital to replace existing assets	(9,016)	(11,180)	(3,468)	(2,605)	(1,844)	(3,125)	(2,489)	(3,473)	(1,997)
Less capital contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	3,977	5,096	5,450	5,746	6,402	6,636	6,857	7,431	7,658
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(131)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(9,059)	(8,250)	(5,939)	(4,838)	(3,687)	2,962	2,597	5,741	6,973
TOTAL FUNDING REQUIREMENT	(29,363)	(30,576)	(29,031)	(29,039)	(29,669)	(23,873)	(25,019)	(23,494)	(20,957)



Ngā herengatanga, auahatanga, akoranga me ngā mahi a te rēhia | Connectivity, creativity, learning and recreation

Statements of Service Performance

What we do

Council plays an important role in providing spaces and facilities that serve as hubs for connection, recreation, 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 and aquatic programmes including learn to swim, and by museum and heritage collections and arts programmes.

These facilities and services enable residents and visitors to learn, recreate, relax, connect, improve their fitness and health, build confidence, express themselves, and, most importantly, have fun!

Why we do it

Overall, facilities and the services and activities within them contribute to enhancing cultural life, diversity, and wellbeing. They foster civic pride and promote strong community values. This focus on community strength and resilience, as well as equity, ensures a sustainable and prosperous future for our city.

Council focuses on providing library services that support access to information and life-long learning. Museums preserve our taonga and collective memory and celebrate diversity and identity. 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

Connectivity, creativity, learning, and recreation			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Swimming pools and fitness			
We provide our community with access to a leisure and recreational opportunities			
Number of pools who met visitor number targets.	2 of 5	6 of 6	6 of 6
Number of fitness suite members.	2,469	Greater than or equal to previous year ≥ 2,469	Greater than or equal to previous year
Resident satisfaction with pools.	80%	≥ 80%	≥ 80%



Art spaces and museums			
We enable access to arts and culture			
Number of museums who met visitor number targets.	2 of 2	2 of 2	2 of 2
Number of arts and culture programmes delivered at museums	344	≥200	≥200
Residents satisfaction with museums.	92%	≥ 80%	≥ 80%

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Connectivity, Creativity, Learning, & Recreation – CAPITAL PROJECTS									
For the year ending 30 June									
Project Description	Forecast 2026 \$000	Forecast 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
Capital projects to improve level of service									
Dowse Collection Storage Upgrade	-	-	-	110	-	-	-	141	-
Dowse New Artworks	56	63	64	72	73	81	83	91	93
Dowse Heat Pump	900	-	-	-	-	-	-	-	-
Little Theatre Improvements	-	103	-	-	-	-	192	-	-
Little Theatre Sound and Lighting Improvements	67	-	-	-	37	-	-	195	-
Mckenzie Pool Renewals	162	99	167	13	253	47	75	39	87
Pools Other Improvement Projects	138	-	146	-	-	155	158	201	-
Naenae Pool & Fitness Rebuild	1,050	-	-	-	-	-	-	-	-
RFID Robotic Returns Sorter	-	-	374	-	-	230	-	-	-
Libraries Buildings Improvements	51	53	54	55	112	57	58	60	61
Civic Events Centre Improvements	99	-	-	-	-	-	-	-	-
Eastbourne Library/Community Hub Building Improvements	98	98	27	6	84	1	19	1	32
Naenae Fitness Suite Equipment Purchase	-	-	-	-	184	-	-	-	-
Petone Settlers Museum New Lighting and Furnishings	-	-	-	-	-	-	-	130	-
Wainuiomata Pool Renewals	298	361	66	474	118	148	35,159	24	142
Self Scanning Machines Purchase	-	-	-	-	282	-	-	-	-
Stokes Valley Pool Heat Pump	-	-	613	-	-	-	-	-	-
Decarbonisation Energy Conversion (Huia Pool)	3,884	-	-	-	-	-	-	-	-
Decarbonisation Energy Conversion (Libraries)	-	390	-	-	-	-	-	-	-
War Memorial Library Renewal	-	3	161	3	7	3	-	1,137	6
Capital projects to replace existing assets									
Dowse Carpets and Soft Furnishings Gallery and Office	46	25	35	33	86	-	76	-	-
Dowse Office Furniture and Equipment	28	27	54	-	73	46	80	-	-
Dowse Museum Renewal	356	312	161	8	323	427	64	12	171
Dowse Gallery Lighting	-	69	-	84	-	113	-	104	-
Petone Settlers Museum Building & Plant Renewal	12	52	60	-	247	10	27	-	19
Other Pool Projects	1,350	-	257	110	385	147	194	108	246
Huia Pool Fitness Suite Equipment Replacement	-	-	299	-	-	-	-	332	-
Furniture and Equipment Replacement Programme Libraries	-	408	125	48	68	51	136	53	73
Replace Library Shelving	73	73	161	55	25	25	26	26	27
Libraries Stock Replacement	795	739	638	652	613	626	638	651	663
Civic Events Centre Renewal	37	700	410	105	534	327	334	341	347
Huia Pool Boiler Replacement, Hydro/LTS Pool	998	-	-	-	-	-	-	-	-
Petone Settlers Museum Exhibition Furniture and Fittings	-	-	-	60	-	-	77	-	13
Little Theatre Renewal	123	106	119	2	168	83	58	-	75
Petone Library Renewal	3,250	1,500	-	-	-	-	-	-	-
Moera Library Renewal	-	-	9	4	42	4	-	1	8
Eastbourne Pool Renewals	20	50	75	5	554	-	50	-	18
Stokes Valley Pool Renewals	101	1,614	386	123	371	367	122	32	202
Naenae Pool Renewals	-	-	-	-	-	-	-	802	-
Naenae Library Renewal	18	29	108	1	64	58	26	-	24
Wainuiomata Library Renewal	42	22	224	-	81	1	86	1	27
Total	14,052	6,895	4,794	2,025	4,785	3,007	37,739	4,482	2,335



CONNECTIVITY, CREATIVITY, LEARNING, & RECREATION – PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

Draft Annual

	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
REVENUE									
Rates	-	-	-	-	-	-	-	-	-
User charges	6,860	6,649	6,815	6,972	7,126	7,283	7,437	7,595	7,755
Operating subsidies	51	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	-	-	-	-	-	-	-	-	-
Dividends from CCOs	-	-	-	-	-	-	-	-	-
Gain/(loss) on disposal of assets	-	-	-	-	-	-	-	-	-
Other revenue	1,172	526	539	551	562	574	585	597	609
Total revenue	8,083	7,175	7,354	7,523	7,688	7,857	8,022	8,192	8,364
EXPENDITURE									
Employee costs	13,308	13,407	13,515	13,852	14,199	14,554	14,918	15,291	15,673
Operating costs	8,693	8,646	8,689	8,926	9,161	9,386	9,587	9,816	10,046
Support costs/internal charges	7,123	7,357	6,718	6,888	7,234	7,618	7,701	7,863	8,106
Interest expenditure	3,980	4,149	4,594	4,670	4,973	4,993	6,413	6,722	6,470
Depreciation	7,986	7,176	7,449	7,383	7,851	8,025	8,564	9,423	9,551
Total expenditure	41,090	40,735	40,965	41,719	43,418	44,576	47,183	49,115	49,846
SURPLUS/(DEFICIT) BEFORE TAX	(33,007)	(33,560)	(33,611)	(34,196)	(35,730)	(36,719)	(39,161)	(40,923)	(41,482)
TOTAL CAPITAL EXPENDITURE	14,052	6,895	4,794	2,025	4,785	3,007	37,739	4,482	2,335
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(33,007)	(33,560)	(33,611)	(34,196)	(35,730)	(36,719)	(39,161)	(40,923)	(41,482)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	370	-	-	-	-	-	-	-	-
Total rates funding requirement	(32,637)	(33,560)	(33,611)	(34,196)	(35,730)	(36,719)	(39,161)	(40,923)	(41,482)
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(6,804)	(1,170)	(1,672)	(734)	(1,149)	(723)	(35,744)	(2,020)	(420)
Capital to replace existing assets	(7,248)	(5,725)	(3,122)	(1,291)	(3,636)	(2,284)	(1,995)	(2,462)	(1,915)
Less capital contributions	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	7,986	7,176	7,449	7,383	7,851	8,025	8,564	9,423	9,551
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(370)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	(6,436)	281	2,655	5,358	3,066	5,018	(29,175)	4,941	7,216
TOTAL FUNDING REQUIREMENT	(39,073)	(33,279)	(30,956)	(28,838)	(32,664)	(31,701)	(68,336)	(35,982)	(34,266)



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, and has two primary objectives;

- we are committed to enabling democratic local decision-making
- we are dedicated to promoting the wellbeing of communities through a sustainable development approach

Our aim is to support our 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

City Governance			
Performance Measure	Actual 2024-25	Target 2025-26	Target 2026-27
Democratic Services			
Our community are provided with the information they require to participate in the democratic process			
Percentage of meetings and committee agendas made available to the public within statutory timeframes (four clear working days under Council's standing orders).	100%	100%	100%
Resident satisfaction with access to the decision-making process.	44%	≥ 80%	≥ 80%
Residents feel they have enough information to participate in democratic process.	49%	≥ 80%	≥ 80%



GOVERNANCE, STRATEGY & PARTNERSHIPS - PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$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	-	-	214	-	-	227	-	-
Total revenue	199	-	-	214	-	-	227	-	-
EXPENDITURE									
Employee costs	1,428	1,422	1,457	1,515	1,531	1,569	1,632	1,649	1,690
Operating costs	2,869	2,083	2,126	2,913	2,225	2,264	3,098	2,364	2,401
Support costs/internal charges	4,667	5,266	4,091	4,214	4,361	4,489	4,591	4,675	4,753
Interest expenditure	-	-	-	-	-	-	-	-	-
Depreciation	7	4	-	-	-	-	-	-	-
Total expenditure	8,971	8,775	7,674	8,642	8,117	8,322	9,321	8,688	8,844
SURPLUS/(DEFICIT) BEFORE TAX	(8,772)	(8,775)	(7,674)	(8,428)	(8,117)	(8,322)	(9,094)	(8,688)	(8,844)
TOTAL CAPITAL EXPENDITURE	-								
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	(8,772)	(8,775)	(7,674)	(8,428)	(8,117)	(8,322)	(9,094)	(8,688)	(8,844)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(4)	-	-	-	-	-	-	-	-
Total rates funding requirement	(8,776)	(8,775)	(7,674)	(8,428)	(8,117)	(8,322)	(9,094)	(8,688)	(8,844)
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	4	-	-	-	-	-	-	-
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	4	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	11	4	-						
TOTAL FUNDING REQUIREMENT	(8,765)	(8,771)	(7,674)	(8,428)	(8,117)	(8,322)	(9,094)	(8,688)	(8,844)



Ratonga rangatōpū | Corporate services

Statement of service performance

Corporate services activities are related to Council's functions that support the delivery of our services and projects. These activities support the outcomes of all other activity areas.

Key performance indicators

Not applicable. No key performance indicator measures were selected as part of the 10 Year Plan for this activity area.

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Corporate Services – CAPITAL PROJECTS									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000								
Capital projects to improve level of service									
Other (IT) Projects	63	50	854	821	887	785	937	517	960
Facilities Seismic Strengthening	1,772	-	-	-	-	-	-	-	-
Vehicle Purchase	1,251	792	1,041	946	876	1,457	946	1,010	1,455
IT CCTV	204	210	215	220	225	229	234	238	243
The Pavilion Improvements	145	-	-	108	-	-	-	-	-
Capital projects to replace existing assets									
Pavilion Renewal	45	27	212	1	211	5	1,174	-	37
Civic Administration Building Renewal	74	125	274	53	272	160	163	311	157
Aerial Photography	61	-	-	-	135	69	-	-	146
Hardware – IT Infrastructure	562	525	563	733	588	600	612	624	636
Contingent Facilities Management Fund	734	755	773	790	807	823	840	857	873
Defibrillators	12	24	12	12	25	13	13	27	41
Petone Clock Tower Renewal	3	2	-	1	12	-	-	-	1
Total	4,924	2,510	3,944	3,683	4,037	4,141	4,919	3,585	4,548

CORPORATE SERVICES – Operating Projects >\$250k									
For the year ending 30 June									
	Forecast	Draft Annual	Forecast						
	2026	Plan	2028	2029	2030	2031	2032	2033	2034
Project Description	\$000								
Go Digital Program	3,531	1,942	435	-	-	-	-	-	-
Target Operating Model	-	2,000	-	-	-	-	-	-	-
Total	3,531	3,942	435	-	-	-	-	-	-



CORPORATE SERVICES – PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June	Draft Annual								
	Forecast	Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026 \$000	2027 \$000	2028 \$000	2029 \$000	2030 \$000	2031 \$000	2032 \$000	2033 \$000	2034 \$000
REVENUE									
Rates	210,111	138,321	149,177	158,078	167,511	177,508	188,103	199,333	211,236
User charges	96	1,233	1,262	609	622	635	648	661	673
Operating subsidies	-	-	-	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-	-	-	-
Capital subsidies	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Vested assets	-	-	-	-	-	-	-	-	-
Interest earned	3,001	2,920	2,690	2,583	2,615	2,670	2,732	2,746	2,764
Dividends from CCOs	106	5	5	5	5	5	7	7	7
Gain/(loss) on disposal of assets	210	-	-	-	-	-	-	-	-
Other revenue	355	457	468	478	488	498	508	551	561
Total revenue	213,879	142,936	153,602	161,753	171,241	181,316	191,998	203,298	215,241
EXPENDITURE									
Employee costs	18,703	20,629	20,920	20,314	20,819	21,336	21,867	22,410	22,968
Operating costs	8,531	15,022	11,853	11,927	12,092	12,626	12,559	12,726	13,178
Support costs/internal charges	(32,626)	(36,973)	(32,849)	(33,617)	(35,288)	(37,171)	(37,583)	(38,270)	(39,256)
Interest expenditure	4,162	4,014	4,019	4,034	4,237	4,369	4,534	4,738	4,818
Depreciation	1,222	1,683	1,979	2,519	3,312	4,096	3,904	3,808	3,641
Total expenditure	(6)	4,375	5,922	5,177	5,172	5,256	5,281	5,412	5,349
SURPLUS/(DEFICIT) BEFORE TAX	213,887	138,561	147,680	156,576	166,069	176,060	186,717	197,886	209,892
TOTAL CAPITAL EXPENDITURE	4,924	2,510	3,944	3,683	4,037	4,141	4,919	3,585	4,548
PROSPECTIVE FUNDING REQUIREMENT									
RATES FUNDING REQUIREMENT									
Surplus/(deficit)	213,887	138,561	147,680	156,576	166,069	176,060	186,717	197,886	209,892
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	17,756	23,486	11,542	13,446	12,572	10,835	10,755	10,432	289
Total rates funding requirement	231,643	162,047	159,222	170,022	178,641	186,895	197,472	208,318	210,181
LOAN FUNDING REQUIREMENT									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(3,434)	(1,052)	(2,110)	(2,094)	(1,987)	(2,471)	(2,117)	(1,766)	(2,658)
Capital to replace existing assets	(1,490)	(1,458)	(1,834)	(1,589)	(2,050)	(1,670)	(2,802)	(1,819)	(1,890)
Less capital contributions	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	1,222	1,683	1,979	2,519	3,312	4,096	3,904	3,808	3,641
Less asset sales	210	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(17,756)	(23,486)	(11,542)	(13,446)	(12,572)	(10,835)	(10,755)	(10,432)	(289)
Total loan (funding)/repayment	(21,248)	(24,313)	(13,507)	(14,610)	(13,297)	(10,880)	(11,770)	(10,209)	(1,196)
TOTAL FUNDING REQUIREMENT	210,395	137,734	145,715	155,412	165,344	176,015	185,702	198,109	208,985



Ngā whakapae hirahira kua matapaetia | Significant forecasting assumptions

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Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Environmental impacts				
<p>The Draft 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.</p> <p>Specific key assumptions have been made around interest rates, inflation, climate change and insurance costs related to natural disasters below.</p>	<p>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.</p> <p>Wider economic disruption will impact the affordability of rates and levels of non-payment.</p>	<p>Low</p>	<p>Pandemic events are by nature unanticipated; however, any uncertainty will be higher in the short term and decrease over time.</p>	<p>Disruption to Council operations may result in reduced revenue from fees to fund Council activities.</p> <p>Project delays may result in challenges on delivering project timeframes and budgets.</p>
Inflation				



Assumption	Risk		Level of uncertainty		Reason for the uncertainty		Financial impact of the uncertainty	
Annual inflationary increases are based on the annual Local Government Cost Indices (LGCI), as published in the October 2025 BERL Report. LGCI for each year is detailed below.	Actual LGCI for the year significantly differs from that included in the budgets.		Moderate		The economic environment is uncertain and the final forecast LGCI included in budgets is lower than what was forecast by BERL in July 2025.		Unanticipated inflationary pressure could arise outside of the forecast LGCI range which is not included in the plan resulting in higher costs to deliver services or projects.	
Year	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
LGCI %	2.6%	2.4%	2.2%	2.1%	2.1%	2.0%	2.0%	1.9%
Employee cost assumptions								
The salary increase assumption is 2.5% in all years. This provides for modest annual wage movement to help retain staff and	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.	



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
keep Council’s pay rates broadly aligned with the labour market, while ensuring we continue to meet our obligations as a Living Wage accredited employer. Alongside this, Council currently has a staff vacancy savings assumption of 5.5%.				
Growth				
Council projections for income from rates revenue include an allowance for growth. Average growth of 0.9% per annum in the rating base is assumed in	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.



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>all years. 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 July 2025.</p>				
<p>Population growth</p>				
<p>The estimated resident population of the city at 30 June 2025 was 114,200 representing an increase of 1.7% (or 1,900 people) compared with the previous year. (Source: Statistics</p>	<p>Population growth rates exceed or are less than forecast.</p> <p>Moderate downward revisions. 2025 projections average 1%</p>	<p>Moderate</p>	<p>Uncertainty exists as the projected increases in population and the associated number of houses may not be realised. The uncertainty about population growth becomes more pronounced the further out the projections are made over time.</p>	<p>Rates of growth that vary significantly from the assumed level will result in unbudgeted financial pressures.</p> <p>It is generally safer to overestimate than</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>New Zealand, October 2025)</p> <p>At the 50th percentile the population is projected to reach 123,102 around 2033 and 149,078 in 2053 (Source: Sense Partners, July 2025).</p>	<p>lower than 2023 projections.</p>			<p>underestimate growth when making investment decisions, especially with regard to key infrastructure such as Transport. This is because underestimation of growth may lead to infrastructure development work that is unable to meet future capacity.</p>
<p>Interest rates</p>				
<p>The long-term cost of borrowing is assumed to be an average of 4.73% through the period of the plan.</p>	<p>Interest rates and swap rates are significantly different from those budgeted.</p>	<p>Moderate</p>	<p>Council has interest rate swaps in place to minimise the fluctuation of interest rate movements, as well as a portion of debt issued at a fixed rate. As debt projections are forecast to increase significantly over the remaining period of the plan there will be further interest rate swaps to be put in place;</p>	<p>Higher interest rates provide the ability to earn higher income from cash holdings. Higher interest rates may lead to higher interest cost on debt.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>Due to the volatility in market conditions this will be reviewed and updated if deemed necessary in the planning process.</p>			<p>there is uncertainty about the future market conditions that will exist.</p>	<p>Based on Council's proposed borrowing profile, a 0.1% movement in interest rates will increase/decrease annual interest expense by between \$400k to just over \$500k per annum across the 8-year period of this plan. The impact of this annual change would translate to an indicative rates impact of around 0.3% - 0.4%.</p>
<p>Natural disasters and insurance costs</p>				
<p>Council has comprehensive insurance policies, which are designed</p>	<p>The damage exceeds the cover obtained by Council and its ability to fund the</p>	<p>Moderate</p>	<p>The timing or scale of a natural disaster event cannot be predicted.</p>	<p>The damage exceeds the cover obtained by Council and its ability to fund the repair</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>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.</p> <p>Council collectively purchases insurance with the Wellington Councils Insurance Group (includes Kāpiti Coast District, Porirua City, Upper Hutt City and Greater Wellington Regional Councils).</p>	<p>repair/reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.</p>		<p>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.</p>	<p>and/or reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Asset revaluation				
<p>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. The last asset revaluation was prepared for year end 30 June 2024. Council engaged two valuers to independently value various significant classes of Council assets in</p>	<p>Asset revaluations differ from those budgeted and resulting depreciation charges may differ.</p>	<p>Moderate</p>	<p>Market buoyancy and property pricing influences the value of the property assets. Contract and construction prices influence the value of infrastructure assets.</p>	<p>A higher level of asset valuation means more depreciation expenditure to use to fund asset renewals and some improvements, however this is limited by the actual level of depreciation funded through rates.</p> <p>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.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
accordance with its accounting policies to support the preparation of the Annual report 2023-24. Three Waters assets increased significantly in value. Assets are being revalued ahead of the transfer to Tiaki Wai Limited on 1 July 2026.				Depreciation rates are contained in accounting policies.
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.



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Asset lives				
<p>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.</p>	<p>Assets wear out earlier or later than estimated.</p>	<p>Moderate-Low</p>	<p>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.</p>	<p>Depreciation and interest costs would increase if capital expenditure was required earlier than anticipated.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Asset condition				
<p>The condition of our assets is expected to improve over the period of the 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.</p>	<p>Detailed condition assessments for our assets may reveal that they have aged faster than our theoretical modelling anticipates.</p>	<p>Moderate</p>	<p>Asset Management Plans are in the process of being updated ahead of the next 10 Year Plan 2027-2037, with work being done to establish the impact of updated condition assessments on planned capital works. There is some uncertainty around the condition of some assets and therefore, longer term renewal requirements cannot be budgeted with accuracy.</p>	<p>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.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Sources of funds				
See Council's Revenue and Financing Policy, included in the 10 Year Plan 2024-2034, amended for impacts of Water services.				
NZ Transport Agency Waka Kotahi				
NZ Transport Agency Waka Kotahi subsidy is 51% for both operating and capital works. For projects not fully subsidised, a lower subsidy applies.	Current funding patterns and subsidy percentages may change during the life of the draft Annual Plan.	Low	The impact of funding priorities on projects may change criteria based on the Government Policy Statement on land transport (GPS).	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. Fees and charges recovery rates are estimated at a point in time and may differ as the year progresses and other overhead costs increase.	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 for the City Link Bridge (\$27M), which is part of Te Wai Takamori o Te Awa Kairangi (RiverLink) project.	Funding requirements are not met and therefore funding from central government does not eventuate.	Low	This funding is dependent on government support, as well as Council meeting specific project milestones.	Any change in the level of funding received would require higher borrowing or for projects to reduce in scope.



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Level of debt				
The Financial Strategy sets limits on net debt at 250% of total revenue for the period of the 10 Year Plan 2024 - 2034. Net interest must be less than 15% of total revenue and less than 25% of rates revenue.	Higher debt levels lead to higher servicing costs.	Moderate	Debt forecasts are based on a range of assumptions with forecast revenue and costs. Should there be significant increases to costs or reductions to revenue 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 and resulting service costs.
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	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.	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



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
	<p>maintain functional infrastructure.</p> <p>Social, economic, cultural and environmental impacts will also be felt by residents, businesses and visitors.</p>		<p>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.</p>	<p>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).</p> <p>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.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Tiaki Wai Limited transition				
<p>The water services transition takes place on 1 July 2026. The following assumptions are included in the budgets:</p> <ul style="list-style-type: none"> All budgets relating to water services (rates revenue, non-rates revenue, opex, capex) have been removed from 1 July 2026. All water-related assets and liabilities will transfer to Tiaki Wai from 1 July 2026, with no residual 	<p>The complexity of the transition and its interconnection with multiple Council functions, may result in unforeseen financial impacts not fully captured in current budgeting assumptions.</p>	<p>Low</p>	<p>The transition affects several smaller, interdependent activity streams, some of which have complex cost and revenue structures that may not be fully understood until after the transition.</p>	<p>Should additional or unbudgeted transition costs emerge such as higher costs of certain activities or billing recovery delays, Council could face unplanned financial pressures.</p>



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>obligations to Council.</p> <ul style="list-style-type: none"> • Water services related debt has been assumed to be repaid in full on 1 July 2026. • The derecognition of assets and liabilities will result in us recognising an investment of equivalent value in Tiaki Wai. • Stranded overheads of roughly \$2.5M per year are absorbed across other Council activities. • A range of billing activities will be continued by 				



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>Council on behalf of Tiaki Wai, for at least one year post transition, with costs recovered from Tiaki Wai.</p> <ul style="list-style-type: none"> • That there are no significant costs associated with managing operational and systems integration risks. • No costs to Council associated with delays due to staff redeployment during the transition period that could disrupt service delivery. • No significant costs to Council 				



Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
<p>associated with existing water-related contracts, leases, or service agreements which require novation, termination, or renegotiation.</p> <ul style="list-style-type: none"> Staff associated with water services will transition to the new entity under existing employment terms, and Council will not incur significant redundancy or residual costs. 				

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Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Capital programme achievability				
<p>Our plan largely assumes that the programme can be achieved over the life of the plan with an adjustment to budgets to reflect 70% funding and delivery assumption per year.</p>	<p>The planned capital programme cannot be fully achieved over the life of the Draft Annual Plan.</p> <p>The increase in demand on staff and contractors to achieve the programme may result in cost increases.</p>	<p>High</p>	<p>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 Draft Annual Plan.</p>	<p>Delays in projects can result in additional costs, including costs of retaining project staff for longer periods and inflationary impacts.</p> <p>The additional demand for contractors from the Council and in the region may impact market conditions and increase the cost of obtaining contractor services.</p>



Ngā ringaringa me ngā waewae o Te Kaunihera | Subsidiaries and Associates





Seaview Marina Limited

Objectives

Council's objective for this company is for it to own and operate Seaview Marina.

Nature and scope of its activities

Council expects the company to own and operate Seaview Marina as a facility for the enjoyment of the Te Awa Kairangi ki Tai Lower Hutt community without compromising its commercial objectives and environmental responsibilities.

Key Performance Indicators

Seaview Marina Limited

Measure	Target 2026-27	Reporting frequency
Financial		
Deliver the total annual budgeted EBITDA ¹	EBITDA within budget	Six monthly
Achieve a prescribed rate of ROE before tax and dividends ²	0.3%	Annually
Non-financial		
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	Annually
Relationship and communication		
Meet all shareholder reporting deadlines	Deliver the draft Statement of Intent (SOI) and half-yearly report by 1 March, the final SOI before 1 July and the Annual Report within three months after the end of the financial year	Annually
Public benefit		Biennially
Risk management and human resources		
Notifiable health and safety incidents	None	Bi-Monthly
Marketing		



Subject to economic conditions prevailing, implement a strategy to improve occupancy rates	Berth occupancy equal to or greater than 78%	Bi-Monthly
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Notes on performance measures

1. EBITDA is defined as Earnings before interest, taxes, depreciation and amortisation.
2. 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

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Urban Plus Limited and Group

Urban Plus Ltd and the Group is 100% owned by Hutt City Council. The Group consists of Urban Plus Ltd and its 100% owned subsidiaries UPL Development Ltd.

Objectives

Council's objective for this company 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.

Nature and scope of its activities

Urban Plus Ltd (UPL) was established in 2007 as a specialist property company charged with supporting the objectives of Council by providing housing for Te Awa Kairangi ki Tai Lower Hutt. UPL has managed and invested into its portfolio of social housing ever 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

Urban Plus Limited and Group

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



greater than or equal to 70%.

- 1.6 Annual rental increases to be no greater than \$50 per week per unit, but no less than the apportioned, annualised costs of insurance, rates and forecasted maintenance costs.
- 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.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) 2.0% after depreciation (delivery of new housing units via UPL development projects)³²

¹ The assessment criteria being: **Either** - an independent review by a certified 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.



Professional Property Advice

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

UPL Development 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 '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).

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²Returns 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.



Tiaki Wai Limited

Objectives

In 2023, the Government introduced Local Water Done Well, setting expectations for safe, reliable and financially sustainable water supply, wastewater and stormwater services.

Tiaki Wai Limited is the regional response to that challenge, ensuring the network is fit for purpose now and in the future. Mana Whenua support and are participating in Tiaki Wai.

Hutt City Council, Porirua City Council, Upper Hutt City Council, Wellington City Council and Greater Wellington Regional Council have jointly agreed to set up this council-owned organisation to own the water services assets and manage water supply, wastewater and stormwater services across the region.

From 1 July 2026, Tiaki Wai will take over operations and management from Wellington Water Limited.

Nature and scope of its activities

Tiaki Wai will be responsible for delivering water supply, wastewater, and stormwater services across the wider Wellington metropolitan area, replacing Wellington Water.

Next steps

All budgets related to water services are removed from Council from 1 July 2026. Refer to the LTP amendment document that outlines the financial impact of this change on the Council Financial Strategy and budgets. Final numbers based on transfer agreements may vary as a range of technical advice is still being worked through ahead of transfer date. Tiaki Wai will have an interim, year one-focused Water Services Strategy in place by 30 June 2026. Tiaki Wai will be seeking public feedback on its draft Water Services Strategy from 25 March 2026.

Key performance indicators

The key performance indicators are still to be confirmed and will be added when Tiaki Wai has finalised its Water Services Strategy.



Hō mātou pūtea | Our finances

TITLE

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Ngā tauāki pūtea | Financial statements

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June

	Forecast 2026 \$000	Draft Annual Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
REVENUE									
Rates funding	124,578	122,389	132,704	136,004	144,756	154,058	163,964	174,497	185,696
Targeted Rates	85,532	15,933	16,473	22,074	22,755	23,450	24,139	24,836	25,540
User charges	76,462	62,800	65,096	65,545	66,532	67,127	75,441	76,001	76,175
Operating subsidies	9,433	8,510	11,262	11,522	11,764	12,011	12,252	12,496	12,734
Operating grants	12	12	12	13	13	13	13	13	14
Capital subsidies	17,428	14,977	13,558	19,214	19,165	22,969	19,324	13,823	14,022
Capital Grants	11,667	1,200	2,500	-	26,900	-	-	-	-
Development & financial contributions	10,976	3,970	3,988	4,020	4,219	4,150	4,085	4,053	4,081
Vested assets	954	582	596	609	622	635	648	661	673
Interest earned	3,001	2,920	2,690	2,583	2,615	2,670	2,732	2,746	2,764
Dividends from CCOs	106	5	5	5	5	5	7	7	7
Gain/(loss) on disposal of assets	210	-	5,465	5,481	5,081	-	-	-	-
Other revenue	2,964	2,062	2,110	2,373	2,202	2,247	2,521	2,372	2,416
Total revenue	343,323	235,360	256,459	269,443	306,629	289,335	305,126	311,505	324,102

EXPENDITURE									
Employee costs	56,248	58,010	58,927	59,292	60,920	62,439	63,987	65,560	67,196
Operating costs	178,425	109,861	107,404	113,127	113,864	115,858	122,197	123,681	123,927
Support costs	-	-	-	-	-	-	-	-	-
Finance costs	29,187	17,547	20,280	22,553	24,579	26,267	27,846	28,374	26,570
Depreciation and amortisation	106,110	42,826	45,161	48,423	53,752	57,720	63,646	71,250	73,249
Gain/(loss) on revaluation of financial instruments	-	200	-	-	-	-	-	-	-
Total expenditure	369,970	228,444	231,772	243,395	253,115	262,284	277,676	286,865	290,942
SURPLUS/(DEFICIT) BEFORE TAX	(26,647)	6,916	24,687	26,048	53,514	27,051	27,450	22,640	33,160
Tax expense	-	-	-	-	-	-	-	-	-
SURPLUS/(DEFICIT) AFTER TAX	(26,647)	6,916	24,687	26,048	53,514	27,051	27,450	22,640	33,160
OTHER COMPREHENSIVE INCOME									
Gains/Losses on asset revaluation	121,077	-	-	186,214	-	-	247,714	-	-
Total Other Comprehensive Income	121,077	-	-	186,214	-	-	247,714	-	-
TOTAL COMPREHENSIVE INCOME	94,430	6,916	24,687	212,262	53,514	27,051	275,164	22,640	33,160

PROSPECTIVE STATEMENT OF CHANGES IN NET EQUITY

For the year ending 30 June

	Forecast 2026 \$000	Draft Annual Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
Equity at beginning of the year	3,025,261	3,119,691	3,126,607	3,151,294	3,363,556	3,417,070	3,444,121	3,719,285	3,741,925
Total Comprehensive Income	94,430	6,916	24,687	212,262	53,514	27,051	275,164	22,640	33,160
EQUITY AT END OF THE YEAR	3,119,691	3,126,607	3,151,294	3,363,556	3,417,070	3,444,121	3,719,285	3,741,925	3,775,085

Represented by:

	Forecast 2026 \$000	Draft Annual Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
Accumulated Funds									
Opening balance	704,911	682,653	2,290,495	2,314,102	2,337,983	2,388,031	2,411,144	2,434,526	2,454,955
Interest allocated to reserves	(797)	(779)	(800)	(843)	(911)	(988)	(1,068)	(1,111)	(1,155)
Other transfers to reserves	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Transfers from reserves	8,186	1,604,705	2,720	1,676	445	50	-	1,900	1,900
Net surplus / (deficit) after tax	(26,647)	6,916	24,687	26,048	53,514	27,051	27,450	22,640	33,160
Closing balance	682,653	2,290,495	2,314,102	2,337,983	2,388,031	2,411,144	2,434,526	2,454,955	2,485,860



Council Created Reserves

Opening balance	45,004	40,615	39,688	40,767	42,933	46,397	50,335	54,402	56,613
Transfers to accumulated funds	(8,186)	(4,705)	(2,720)	(1,676)	(445)	(50)	-	(1,900)	(1,900)
Transfers from accumulated funds	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Interest earned	797	778	799	842	909	968	1,067	1,111	1,152
Closing balance	40,615	39,688	40,767	42,933	46,397	50,335	54,402	56,613	58,865

Restricted Reserves

Opening balance	61	62	63	64	65	66	67	68	69
Transfers to accumulated funds	-	-	-	-	-	-	-	-	-
Transfers from accumulated funds	-	-	-	-	-	-	-	-	-
Interest earned	1	1	1	1	1	1	1	1	1
Closing balance	62	63	64	65	66	67	68	69	70

Asset Revaluation Reserves

Opening balance	2,275,284	2,396,361	796,361	796,361	982,575	982,575	982,575	1,230,289	1,230,289
Changes in asset value	-	(1,600,000)	-	-	-	-	-	-	-
Valuation gains (losses) taken to equity	121,077	-	-	186,214	-	-	247,714	-	-
Closing balance	2,396,361	796,361	796,361	982,575	982,575	982,575	1,230,289	1,230,289	1,230,289

TOTAL EQUITY

3,119,691	3,126,607	3,151,294	3,363,556	3,417,070	3,444,121	3,719,285	3,741,925	3,775,085
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PROSPECTIVE STATEMENT OF FINANCIAL POSITION

As at 30 June

	Forecast 2026 \$000	Draft Annual Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
CURRENT ASSETS									
Cash and cash equivalents	42,938	20,904	31,876	27,473	38,101	33,791	33,601	33,773	34,247
Debtors and other receivables	21,264	21,264	21,772	21,805	22,271	22,739	23,206	23,674	24,139
Derivative financial instruments	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789	2,789
Non-current assets held for sale	210	-	5,465	5,481	5,081	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
Prepayments	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630	12,630
Accrued interest	8	8	8	8	8	8	8	8	8
Other financial assets	-	-	-	-	-	-	-	-	-
Total current assets	79,839	57,595	74,540	70,186	80,880	71,957	72,234	72,874	73,813
NON-CURRENT ASSETS									
Property, plant and equipment	3,493,390	1,766,037	1,812,276	2,052,578	2,108,315	2,167,540	2,450,031	2,479,837	2,468,913
Assets under construction	209,881	96,722	101,462	108,465	111,229	97,774	100,395	61,649	42,919
Intangible assets	-	-	-	-	-	-	-	-	-
Derivative financial instruments	324	324	324	324	324	324	324	324	324
Investment in subsidiaries	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Investment in associates	200	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Investment in COOs and similar entities	79,939	80,939	80,939	80,939	81,939	82,939	82,939	82,939	82,939
Other financial assets	455	455	455	455	455	455	455	455	455
Total non-current assets	3,785,237	3,545,525	3,596,504	3,843,809	3,903,310	3,950,080	4,235,192	4,226,252	4,196,598
Total assets	3,865,076	3,603,120	3,671,044	3,913,995	3,984,190	4,022,037	4,307,426	4,299,126	4,270,411
CURRENT LIABILITIES									
Cash and cash equivalents	-	-	-	-	-	-	-	-	-
Borrowings - current	68,434	43,465	47,733	50,751	52,373	53,404	54,377	51,228	44,985
Derivative financial instruments	-	-	-	-	-	-	-	-	-
Creditors and other payables	36,355	18,178	18,178	18,178	18,178	18,178	18,178	18,178	18,178
Employee entitlements	5,206	4,206	4,307	4,404	4,498	4,589	4,681	4,774	4,866
Other liabilities	6,506	6,506	6,662	6,812	6,955	7,098	7,241	7,384	7,527
Total current liabilities	116,501	72,355	76,880	80,145	82,002	83,269	84,477	81,564	75,556
NON-CURRENT LIABILITIES									
Borrowings - non current	615,898	391,172	429,610	456,773	471,345	480,624	489,390	461,113	404,995
Employee entitlements	372	372	381	389	398	406	414	422	430
Derivative financial instruments	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589
Provisions	11,025	11,025	11,290	11,543	11,786	12,028	12,271	12,513	12,756
Total non-current liabilities	628,884	404,158	442,870	470,294	485,118	494,647	503,664	475,637	419,770
Total liabilities	745,385	476,513	519,750	550,439	567,120	577,916	588,141	557,201	495,326
NET ASSETS	3,119,691	3,126,607	3,151,294	3,363,556	3,417,070	3,444,121	3,719,285	3,741,925	3,775,085
Represented by:									
EQUITY									
Accumulated funds	682,653	2,585,694	2,609,301	2,633,182	2,683,230	2,706,343	2,729,725	2,750,154	2,781,058
Restricted reserves	62	63	64	65	66	67	68	69	70
Council created reserves	40,615	39,688	40,767	42,933	46,398	50,335	54,402	56,612	58,866
Revaluation reserves	2,396,361	501,162	501,162	687,376	687,376	687,376	935,090	935,090	935,090
TOTAL EQUITY	3,119,691	3,126,607	3,151,294	3,363,556	3,417,070	3,444,121	3,719,285	3,741,925	3,775,085



PROSPECTIVE STATEMENT OF CASH FLOWS

For the year ending 30 June

	Draft Annual								
	Forecast 2026 \$000	Plan 2027 \$000	Forecast 2028 \$000	Forecast 2029 \$000	Forecast 2030 \$000	Forecast 2031 \$000	Forecast 2032 \$000	Forecast 2033 \$000	Forecast 2034 \$000
CASH FLOWS FROM OPERATING ACTIVITIES									
Cash was provided from:									
Receipts from rates and levies - Council	210,111	138,322	149,177	158,077	167,511	177,508	188,103	199,333	211,235
User charges and other income	144,358	93,531	98,016	102,198	130,327	108,049	113,168	108,290	108,955
Interest received	3,001	2,920	2,690	2,583	2,615	2,670	2,732	2,746	2,764
Dividends received	106	5	5	5	5	5	7	7	7
Receipts from rates and levies - GWRC	45,712	45,712	46,809	47,860	48,866	49,872	50,877	51,883	52,889
Receipts from water charges - Tiaki Wai	-	7,066	-	-	-	-	-	-	-
Net GST received from Inland Revenue	-	-	-	-	-	-	-	-	-
	403,288	287,556	296,697	310,723	349,324	338,104	354,887	362,259	375,850
Cash was applied to:									
Payments to employees	(55,709)	(57,010)	(59,019)	(59,381)	(61,003)	(62,524)	(64,071)	(65,645)	(67,280)
Payments to suppliers	(182,351)	(130,038)	(106,781)	(112,529)	(113,292)	(115,288)	(121,625)	(123,111)	(123,356)
Interest paid	(29,187)	(17,547)	(20,280)	(22,553)	(24,579)	(26,267)	(27,846)	(28,374)	(26,570)
Rates and levies passed to GWRC	(45,712)	(45,712)	(46,809)	(47,860)	(48,866)	(49,872)	(50,877)	(51,883)	(52,889)
Water charges passed to Tiaki Wai	-	(7,066)	-	-	-	-	-	-	-
Net GST paid to Inland Revenue	-	-	-	-	-	-	-	-	-
	(312,959)	(257,373)	(232,889)	(242,323)	(247,740)	(253,951)	(264,418)	(269,013)	(270,095)
Net cash inflows from operating activities	90,329	30,183	63,808	68,400	101,584	84,153	90,469	93,246	105,755
CASH FLOWS FROM INVESTING ACTIVITIES									
Cash was provided from:									
Sale of property, plant and equipment	210	-	5,465	5,481	5,081	-	-	-	-
Other investment receipts	-	200	-	-	-	-	-	-	-
	210	200	5,465	5,481	5,081	-	-	-	-
Cash was applied to:									
Purchase of property, plant and equipment	(209,733)	(96,672)	(100,634)	(107,692)	(110,462)	(96,904)	(99,510)	(61,219)	(42,009)
Less UHCC capital contribution	21,930	-	-	-	-	-	-	-	-
Purchase of assets under construction	-	-	-	-	-	-	-	-	-
Purchase of intangible assets	(148)	(50)	(828)	(773)	(767)	(870)	(885)	(430)	(910)
Other investments and payments	(3,400)	(1,000)	-	-	(1,000)	(1,000)	-	-	-
	(191,351)	(97,722)	(101,462)	(108,465)	(112,229)	(98,774)	(100,395)	(61,649)	(42,919)
Net cash outflows from investing activities	(191,141)	(97,522)	(95,997)	(102,984)	(107,148)	(98,774)	(100,395)	(61,649)	(42,919)
CASH FLOWS FROM FINANCING ACTIVITIES									
Cash was provided from:									
Proceeds from borrowing	192,631	113,738	86,170	77,913	66,942	62,681	63,139	22,948	(11,137)
	192,631	113,738	86,170	77,913	66,942	62,681	63,139	22,948	(11,137)
Cash was applied to:									
Repayment of borrowing	(80,000)	(68,433)	(43,009)	(47,732)	(50,750)	(52,370)	(53,402)	(54,373)	(51,225)
	(80,000)	(68,433)	(43,009)	(47,732)	(50,750)	(52,370)	(53,402)	(54,373)	(51,225)
Net cash inflows/(outflows) from financing activities	112,631	45,305	43,161	30,181	16,192	10,311	9,737	(31,425)	(62,362)
Net increase/(decrease) in cash, cash equivalents and bank overdraft	11,819	(22,034)	10,972	(4,403)	10,628	(4,310)	(190)	172	474
Cash, cash equivalents and bank overdraft at beginning of the year	31,119	42,938	20,904	31,876	27,473	38,101	33,791	33,601	33,773
Cash, cash equivalents and bank overdraft at end of the year	42,938	20,904	31,876	27,473	38,101	33,791	33,601	33,773	34,247
Cash balance at end of the year comprises:									
Cash and on call deposits	42,938	20,904	31,876	27,473	38,101	33,791	33,601	33,773	34,247
Short term deposits	-	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-	-
Cash, cash equivalents and bank overdraft at end of the year	42,938	20,904	31,876	27,473	38,101	33,791	33,601	33,773	34,247



Āpitihangā 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, Seaview Marina Ltd and Urban Plus Ltd Group (both 100% owned). The Urban Plus Ltd Group consists of Urban Plus Ltd (UPL) and its 100% owned subsidiaries, UPL Development Ltd and UPL Ltd Partnership. Council's subsidiaries 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 **XX June 2026**. Council, that authorise the issue of the prospective financial statements, are 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.



Summary of significant accounting policies

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, targeted rates 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.

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 NZ Transport Agency – Waka Kotahi, which subsidises part of the costs of maintenance and capital expenditure on local roading infrastructure. Council also receives grant funding from the National Infrastructure Funding and Financing agency towards the City Link Bridge. Grants and 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, 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 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 consist of:

Operational assets

These include land, buildings, site 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 roading assets are fixed-utility systems owned by Council includes all items that are required for the network to function. For example, roading assets include road foundations and surfaces, footpaths, and lighting).

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 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 – 48	2.04 – 50.00
Buildings	2 – 78	1.28 – 50.00
Landfill assets (including plant and infrastructure not associated with the network)	28 – 343	0.29 – 28.00
Library books	7	14.28
Plant and equipment	1 – 160	0.62 – 33.00
Vehicles	3 – 5	20.00 – 28.00
Wharves	30 – 42	2.41 – 3.33
Piers and berths	3 – 80	1.25 – 33.33
Breakwaters	85	1.16
Infrastructure assets		
Roading network	Over 2.8 years	0.00 – 35.20
Seawalls	53	1.89

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.

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

The operating statements report the net cost of services for significant activities of Council. Council has derived the net cost of services for each significant activity using the cost allocation system outlined below.

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 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 over- or under-estimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Income. To minimise this risk Council's infrastructural asset 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 designated 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 2026	Deposits	Expenditure	Closing balance June 2034
	\$000	\$000	\$000	\$000
Council-created reserves – purpose of the fund				



	Opening balance July 2026	Deposits	Expenditure	Closing balance June 2034
	\$000	\$000	\$000	\$000
<p><i>Reserve purchase and development (parks and reserves activity)</i></p> <p>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 subdivision 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.</p>	31,518	35,443	(21,582)	45,379
<p><i>Election fund (managing services activity)</i></p> <p>To annually provide for the cost of Council elections and by-elections.</p>	150	-	-	150
<p><i>Landfills reserve (solid waste activity)</i></p> <p>To set funds aside for the longer-term replacement of the landfill. This figure has been capped at \$12M.</p>	12,000	-	-	12,000
<p><i>Waste minimisation reserve</i></p> <p>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 as a result of the Waste Minimisation Act 2008. Funding is distributed to local authorities by the Ministry for the Environment and</p>	944	20,299	(20,405)	838



	Opening balance July 2026	Deposits	Expenditure	Closing balance June 2024
	\$000	\$000	\$000	\$000
expenditure includes grants to others, waste minimisation initiative operating expenses and recycling contracts.				
<i>Wingate Landfill reserve (parks and reserves activity)</i> 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.	196	53	-	249
<i>Wingate Park (parks and reserves activity)</i> 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.	190	51	-	241
<i>Ex-Hillary Commission funds (aquatics and recreation)</i> To provide funding for sporting activities. Approval needs to be given by Sport New Zealand.	7	2	-	9
Total	45,005	55,848	(41,987)	58,866
Restricted reserves – purpose of the fund				



	Opening balance July 2026	Deposits	Expenditure	Closing balance June 2034
	\$000	\$000	\$000	\$000
<p><i>Taitā Cemetery – JV Bentley (parks and reserves activity)</i></p> <p>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.</p>	3	-	-	3
<p><i>Lavelle tree bequest (parks and reserves activity)</i></p> <p>To provide for the planting of trees in and around Hutt City on major thoroughfares.</p>	36	9	-	45
<p><i>ML Talbut bequest (parks and reserves activity)</i></p> <p>To provide for the planting and maintenance of reserves.</p>	16	2	-	18
<p><i>Eastbourne Arts Trust (museums activity)</i></p> <p>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.</p>	4	-	-	4
Total	59	11	-	70



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 compared to its 10 Year Plan. 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 terms used in this Statement.

Benchmark	Quantified Limit	Planned	Met	Note
Rates (increase) affordability benchmark	≤13.5%	10.4%	Yes	1
Debt affordability benchmark (planned debt compared to debt limits)	≤\$810M	\$354M	Yes	2
Debt affordability benchmark (planned debt compared to debt limits)	≤250%	153%	Yes	2
Balanced budget benchmark	≥100%	101%	Yes	3



Essential services benchmark	≥100%	158%	Yes	4
Debt servicing benchmark	≤15%	7.8%	Yes	5

Note 1 - 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 2032–33. The increase includes 0.9% related to growth.

Note 2 - 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 - 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).

Note 4 - 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 - Council meets the debt servicing benchmark if its borrowing costs for the year equals or are less than 10 per cent 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 10 per cent 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 2026–27 |

Funding Impact Statements including rates for 2026–27

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 [link](#)), 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 2026–27 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. Charges include GST unless otherwise noted.

Uniform annual general charge

Council has not set a uniform annual general charge (UAGC) for 2026–27

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 2026–27, and for subsequent years, Council proposes to set the following rates.

a. 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 the Council.

The proposed charge for the 2026–27 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

b. 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 the 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 be, will be rated at the charge applying to the 80-litre bin.

The proposed charges for the 2026-27 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	\$159.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	120 Litre or equivalent	\$231.00
Residential, Rural, Community Education Facility, CF1, CF2 and CF3 rating units	240 Litre or equivalent	\$462.00
Residential and Rural rating units	Able to be serviced but not serviced	\$159.00

c. Green waste collection targeted rate

A targeted rate will be set to meet 100 per cent 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,



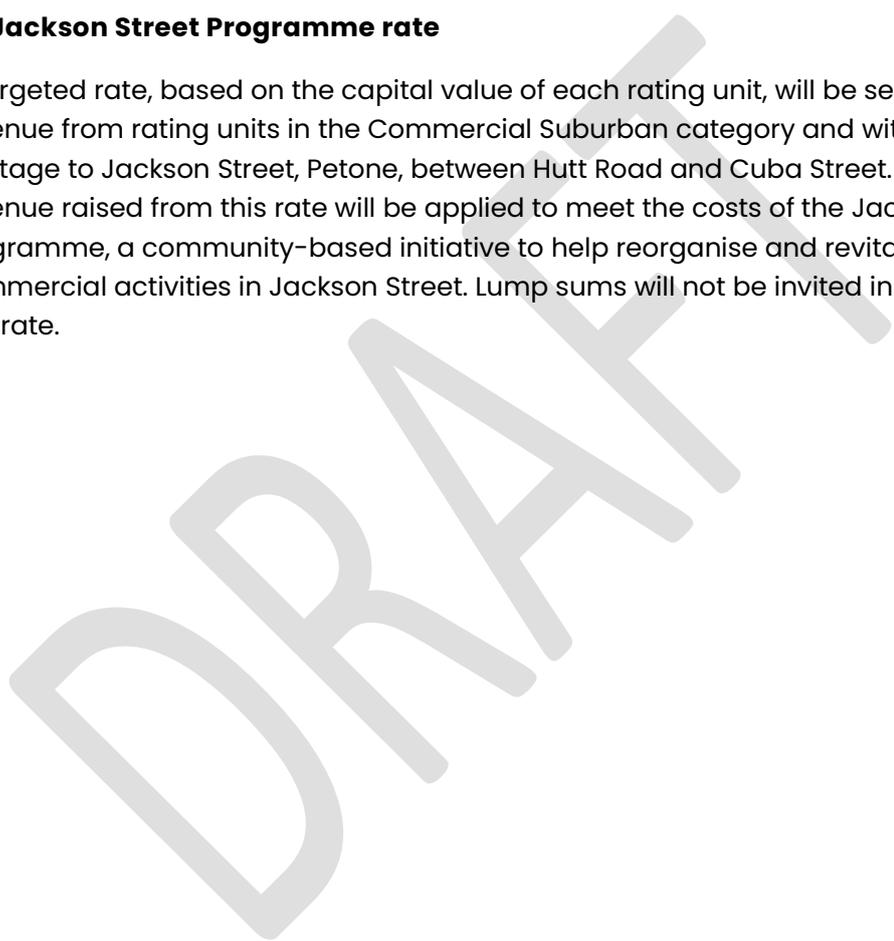
and rating units in the CF1, CF2 ,CF3, Residential and Rural differential categories, ratepayers will be able to opt in to receive the green waste service. The targeted rate will be set as a fixed amount per SUIP of each rating unit that receives this service.

The proposed charge for the 2026-27 rating year is as follows:

Category	Charge per SUIP
Provision of service determined by those that choose to opt in	\$123.00

d. 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 proposed charge for the 2026-27 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	0.0007971 cents per \$ of capital value

e. 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: <ul style="list-style-type: none"> • used for residential purposes, excluding land categorised as rural; or • used or set aside for reserve or recreational purposes (other than East Harbour Regional Park); and • not otherwise categorised in the Definition of Rating Categories table
Rural (RUR)	All land located in the Rural zone in the Council's operative District Plan, excluding land categorised as: <ul style="list-style-type: none"> • Community Facilities • Commercial Suburban • Non-Water Utility Networks or Water Utility Networks.
Commercial Central (CMC)	All land used for commercial and/or industrial purposes, and located within the Central Commercial Area as defined in the Council's operative District Plan, excluding land categorised as: <ul style="list-style-type: none"> • Community Facilities • Non-Water Utility Networks or Water Utility Networks



Commercial Suburban (CMS)	All land used for commercial and/or industrial purposes, excluding land categorised as: <ul style="list-style-type: none"> • Community Facilities • Commercial Central • Non-Water Utility Networks or Water Utility Networks
Non-Water Utility Networks (UTN)	All land comprising all or part of a utility network, excluding water, wastewater or stormwater utilities.
Water Utility Networks (WUTN)	All land comprising all or part of a water, wastewater or stormwater utility network.
Community Facilities 1 (CF1)	All land that is: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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 which 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 similar to 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 'non-water utility network' includes:

- a gas, petroleum or geothermal energy distribution system
- an electricity distribution system
- a telecommunications or radio communications system

A 'water utility network' includes:

- 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 general rate will be apportioned between residential, commercial, non-water utility and water utility categories based on a percentage applied to each category group.

The percentage to be applied to each category group for the three years from 2026-27 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 2025-26 as a comparator):

Rating category	2025-26 percentage	2026-27 onwards percentage
Residential	60%	60%
Commercial Central	7.7%	7.7%



Rating category	2025-26 percentage	2026-27 onwards percentage
Commercial Suburban	25.4%	25.4%
Utility Networks	5.6% (includes both water and non-water utilities)	N/A
Non-Water Utility Networks	N/A	4.0%
Water Utility Networks	N/A	1.6%

The following table sets out the differential factors that Council proposes to apply across all differential categories in 2025-26 to give effect to the approach.

The general rate differentials and charge per dollar of capital value are:

Category	2026-27 Differential	Charge per \$ of capital value
Residential	1.000	0.289347 cents
Rural	0.747	0.216142 cents
Commercial Central	3.610	1.044442 cents
Commercial Suburban	2.826	0.817579 cents
Non-Water Utility Networks	2.969	0.859048 cents
Water Utility Networks	0.934	0.270266 cents
Community Facilities 1	0.500	0.144673 cents
Community Facilities 2	0.500	0.144673 cents
Community Facilities 3	2.344	0.678229 cents

Section D: Other information

Summary of revenue required by differential group in 2026-27

Differential group	Total rates by category 2026-27 \$000 GST inclusive	Proportion of total rates
Residential	102,448	64.38%
Rural	1,267	0.80%
Non-Water Utility Networks	2,327	1.46%
Water Utility Networks	5,628	3.54%
Commercial Central	10,889	6.84%
Commercial Suburban	36,034	22.65%
Community Facilities 1	92	0.06%
Community Facilities 2	243	0.15%
Community Facilities 3	163	0.10%
Services only	29,067	0.02%
Total rates set	159,120	100%



Summary of total revenue required from 2026-27 rates

Rate	Amount (inclusive of GST) \$000	Amount (exclusive of GST) \$000
General Rate	141,047	122,650
Targeted Rates:		
Jackson Street	206	179
Refuse	11,497	9,997
Recycling	5,577	4,850
Green waste	793	690
Total rate revenue	159,120	138,366

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 2026
Two	01 December 2026
Three	01 March 2027
Four	01 June 2027

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 penalty of 10 per cent will be added to the amount of any instalment remaining unpaid by the relevant due date above.
- a penalty of 10 per cent 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 2026.
- A further penalty of 10 per cent 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 2027.

*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:

2025	Estimated 2026
43,429	43,819

The following table shows the projected capital and land value as at 30 June 2026:

Land value	Capital value
\$19,470,378,800	\$39,641,140,300

Examples of rates on a range of typical properties

The examples below show how a range of properties are affected by the rates for 2026-27

Property category Average	Capital value 1 July 2025	2025-26 Rates inc waters	2025-26 Rates without waters	Capital value 1 July 2026	2026-27 Rates	Change amount annual	Change amount weekly	Change %
Residential	\$815,000	\$4,373	\$2,263	\$735,000	\$2,488	\$225	\$4.33	9.9%
Commercial central	\$2,350,000	\$25,648	\$20,546	\$2,149,000	\$22,445	\$1,899	\$36.52	9.2%
Commercial suburban	\$2,418,000	\$21,394	\$16,425	\$2,062,000	\$16,858	\$433	\$8.33	2.6%
Rural	\$1,247,000	\$2,936	\$2,536	\$1,107,000	\$2,754	\$218	\$4.19	8.6%



Non-Water Utilities	\$21,266,000	\$202,987	\$174,250	\$22,463,450	\$192,970	\$18,720	\$360.00	10.7%
Water Utilities	\$124,240,000	\$1,185,862	\$1,017,975	\$414,380,000	\$1,119,928	\$101,953	\$1,960.63	10.0%

Property category	Rateable value as at 1 July 2026	General rate	Rubbish and recycling	Total
	\$	\$	\$	\$
Residential	\$550,000	\$1,591	\$361	\$1,952
Residential	\$750,000	\$2,170	\$361	\$2,531
Residential	\$930,000	\$2,691	\$361	\$3,052
Residential	\$1,000,000	\$2,893	\$361	\$3,254
Residential	\$1,300,000	\$3,762	\$361	\$4,123
Residential	\$1,400,000	\$4,051	\$361	\$4,412
Commercial Suburban	\$700,000	\$5,723	\$0	\$5,723
Commercial Suburban	\$1,100,000	\$8,993	\$0	\$8,993
Commercial Suburban	\$2,300,000	\$18,804	\$0	\$18,804
Commercial Suburban	\$10,000,000	\$81,758	\$0	\$81,758
Commercial Central	\$800,000	\$8,356	\$0	\$8,356
Commercial Central	\$1,200,000	\$12,533	\$0	\$12,533
Commercial Central	\$2,400,000	\$25,067	\$0	\$25,067
Commercial Central	\$10,000,000	\$104,444	\$0	\$104,444
Commercial Central (Queensgate)	\$270,000,000	\$104,444	\$0	\$104,444
Non-Water Utility Networks	\$100,000	\$859	\$0	\$859
Non-Water Utility Networks	\$10,000,000	\$85,905	\$0	\$85,905
Non-Water Utility Networks	\$50,000,000	\$429,524	\$0	\$429,524
Water Utility Networks	\$150,000,000	\$405,399	\$0	\$405,399
Water Utility Networks	\$200,000,000	\$540,532	\$0	\$540,532
Water Utility Networks	\$600,000,000	\$1,621,596	\$0	\$1,621,596
Rural	\$800,000	\$1,729	\$361	\$2,090



Rural	\$1,000,000	\$2,161	\$361	\$2,522
Rural	\$1,250,000	\$2,702	\$361	\$3,063
Rural	\$2,500,000	\$5,404	\$361	\$5,765
Community Facilities 1	\$1,878,000	\$2,717	\$0	\$2,717
Community Facilities 2	\$1,739,000	\$2,516	\$0	\$2,516
Community Facilities 3	\$5,983,000	\$40,578	\$0	\$40,578

Residential Suburbs average rateable value	Rateable Value as at 1 July 2026	General rate \$	Rubbish and recycling \$	Total \$
ALICETOWN	\$751,000	\$2,173	\$361	\$2,534
AVALON	\$684,000	\$1,979	\$361	\$2,340
BELMONT	\$862,000	\$2,494	\$361	\$2,855
BOULCOTT	\$873,000	\$2,526	\$361	\$2,887
DAYS BAY	\$1,091,500	\$3,158	\$361	\$3,519
EASTBOURNE	\$1,042,500	\$3,016	\$361	\$3,377
EPUNI	\$749,800	\$2,170	\$361	\$2,531
FAIRFIELD	\$752,900	\$2,178	\$361	\$2,539
HARBOUR VIEW	\$844,000	\$2,442	\$361	\$2,803
HAYWARDS	\$608,400	\$1,760	\$361	\$2,121
HUTT CENTRAL	\$939,700	\$2,719	\$361	\$3,080
KELSON	\$778,700	\$2,253	\$361	\$2,614
KOROKORO	\$935,150	\$2,706	\$361	\$3,067
LOWRY BAY	\$1,418,950	\$4,106	\$361	\$4,467
MANOR PARK	\$827,750	\$2,395	\$361	\$2,756
MAUNGARAKI	\$801,200	\$2,318	\$361	\$2,679
MELLING	\$406,500	\$1,176	\$361	\$1,537
MOERĀ	\$577,230	\$1,670	\$361	\$2,031
NAENAE	\$565,600	\$1,637	\$361	\$1,998
NORMANDALE	\$827,700	\$2,395	\$361	\$2,756



PETONE	\$791,500	\$2,290	\$361	\$2,651
POINT HOWARD	\$978,350	\$2,831	\$361	\$3,192
STOKES VALLEY	\$615,750	\$1,782	\$361	\$2,143
TAITĀ	\$587,450	\$1,700	\$361	\$2,061
WAINUIOMATA	\$603,055	\$1,745	\$361	\$2,106
WAIWHETŪ	\$714,300	\$2,067	\$361	\$2,428
WATERLOO	\$794,000	\$2,297	\$361	\$2,658
WOBURN	\$1,109,580	\$3,211	\$361	\$3,572
YORK BAY	\$913,000	\$2,642	\$361	\$3,003



Tauākī pāpātanga tahua | Funding impact statements

SOLID WASTE – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-
Targeted rates	14,947	15,754	16,291	21,887	22,565	23,257	23,942	24,636	25,336
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
Fees and charges	33,237	29,814	30,973	31,449	31,290	30,991	38,559	38,251	37,644
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	31	32	32	33	34	34	35	36	36
Total operating funding (A)	48,215	45,600	47,296	53,369	53,889	54,282	62,536	62,923	63,016
Applications of operating funding									
Payments to staff and suppliers	29,911	29,820	30,804	35,515	35,573	35,489	39,476	39,505	39,528
Finance costs	742	834	1,022	1,428	1,536	1,710	1,764	1,590	1,390
Internal charges and overheads applied	502	1,290	1,176	1,171	1,226	1,325	1,306	1,327	1,403
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	31,155	31,944	32,802	38,114	38,335	38,524	42,546	42,422	42,321
Surplus (deficit) of operating funding (A-B)	17,060	13,656	14,494	15,255	15,554	15,758	19,990	20,501	20,695
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	2,500	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(1,147)	(4,243)	(962)	(1,761)	(1,077)	(10,004)	(13,006)	(19,859)	(19,919)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	(1,147)	(4,243)	1,538	(1,761)	(1,077)	(10,004)	(13,006)	(19,859)	(19,919)
Application of capital funding									
Capital expenditure	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- to improve level of service	15,913	9,413	16,032	13,494	4,477	5,754	6,984	642	776
- to replace existing assets	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	15,913	9,413	16,032	13,494	4,477	5,754	6,984	642	776
Surplus (deficit) of capital funding (C-D)	(17,060)	(13,656)	(14,494)	(15,255)	(15,554)	(15,758)	(19,990)	(20,501)	(20,695)
Funding balance ((A-B)+(C-D))	-								



SUSTAINABILITY & RESILIENCE – FUNDING IMPACT STATEMENT
For the year ending 30 June

	Draft Annual								
	Forecast 2026	Plan 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033	Forecast 2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	2,213	2,433	2,657	2,677	2,803	2,933	3,006	3,038	3,222
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	2,044	2,097	2,147	2,195	2,241	2,288	2,334	2,380	2,426
Fees and charges	152	100	107	115	123	131	144	159	173
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	161	154	158	161	164	168	171	175	178
Total operating funding (A)	4,570	4,784	5,069	5,148	5,331	5,520	5,655	5,752	5,998
Applications of operating funding									
Payments to staff and suppliers	3,703	3,814	3,929	4,004	4,092	4,183	4,272	4,363	4,454
Finance costs	141	151	172	182	200	206	214	231	233
Internal charges and overheads applied	981	1,184	1,061	1,092	1,148	1,201	1,235	1,273	1,301
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	4,825	5,149	5,162	5,278	5,440	5,592	5,721	5,867	5,988
Surplus (deficit) of operating funding (A-B)	(255)	(365)	(93)	(130)	(109)	(72)	(66)	(115)	11
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	511	365	93	130	109	72	66	115	(11)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	511	365	93	130	109	72	66	115	(11)
Application of capital funding									
Capital expenditure	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- to improve level of service	256	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	256	-	-	-	-	-	-	-	-
Surplus (deficit) of capital funding (C-D)	255	365	93	130	109	72	66	115	(11)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



REGULATORY SERVICES – FUNDING IMPACT STATEMENT
For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	6,756	6,279	6,332	6,392	6,812	7,239	7,399	7,537	8,152
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
Fees and charges	15,355	16,824	17,327	17,773	18,298	18,758	19,135	19,624	20,031
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	151	89	91	95	95	97	101	101	103
Total operating funding (A)	22,262	23,192	23,750	24,260	25,205	26,094	26,635	27,262	28,286
Applications of operating funding									
Payments to staff and suppliers	15,706	16,762	17,188	17,603	18,017	18,443	18,878	19,315	19,760
Finance costs	411	440	500	536	590	618	643	689	690
Internal charges and overheads applied	6,622	7,009	6,400	6,564	7,007	7,359	7,420	7,517	7,663
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	22,739	24,211	24,088	24,703	25,614	26,420	26,941	27,521	28,113
Surplus (deficit) of operating funding (A-B)	(477)	(1,019)	(338)	(443)	(409)	(326)	(306)	(259)	173
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	477	1,019	338	443	409	326	306	259	(173)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	477	1,019	338	443	409	326	306	259	(173)
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)	477	1,019	338	443	409	326	306	259	(173)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



TRANSPORT – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	24,942	32,881	35,685	37,223	39,898	42,824	47,239	52,861	56,728
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	6,347	6,413	9,115	9,327	9,523	9,723	9,918	10,116	10,308
Fees and charges	5,286	5,888	6,263	6,400	6,797	7,003	7,143	7,286	7,425
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	669	686	702	718	733	748	763	779	793
Total operating funding (A)	37,244	45,868	51,765	53,668	56,951	60,298	65,063	71,042	75,254
Applications of operating funding									
Payments to staff and suppliers	22,591	23,346	25,157	25,744	25,950	26,488	27,042	27,605	28,158
Finance costs	2,082	2,332	2,452	2,596	2,676	2,405	1,625	1,200	47
Internal charges and overheads applied	2,266	4,333	3,864	3,929	4,027	4,283	4,305	4,380	4,521
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	26,959	30,011	31,473	32,269	32,653	33,176	32,972	33,185	32,726
Surplus (deficit) of operating funding (A-B)	10,285	15,857	20,292	21,399	24,298	27,122	32,091	37,857	42,528
Sources of capital funding									
Subsidies and grants for capital expenditure	24,234	14,022	13,489	19,140	17,839	17,153	13,618	13,823	14,022
Development & financial contributions	744	970	988	1,020	1,219	1,150	1,085	1,053	1,061
Increase (decrease) in debt	15,200	5,266	(1,294)	2,276	(1,355)	(9,748)	(17,563)	(23,049)	(27,260)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	40,178	20,258	13,183	22,436	17,703	8,555	(2,860)	(6,173)	(12,177)
Application of capital funding									
Capital expenditure									
- to meet additional demand	391	180	4,337	4,828	4,896	4,861	4,760	4,848	4,932
- to improve level of service	34,325	21,797	13,838	24,665	22,669	16,083	9,533	9,600	9,666
- to replace existing assets	15,747	14,138	15,300	14,342	14,436	14,733	14,938	15,236	15,753
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	50,463	36,115	33,475	43,835	42,001	35,677	29,231	29,684	30,351
Surplus (deficit) of capital funding (C-D)	(10,285)	(15,857)	(20,292)	(21,399)	(24,298)	(27,122)	(32,091)	(37,857)	(42,528)
Funding balance ((A-B)+(C-D))	-								



CITY DEVELOPMENT – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	11,214	12,612	12,650	12,562	13,598	15,569	16,369	17,149	18,519
Targeted rates	175	180	183	186	190	193	197	200	203
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
Fees and charges	85	87	89	91	93	95	97	99	101
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	50	-	-	-	-	-	-	-	-
Total operating funding (A)	11,524	12,879	12,922	12,839	13,881	15,857	16,663	17,448	18,823
Applications of operating funding									
Payments to staff and suppliers	7,943	7,898	5,465	4,242	4,348	4,453	4,525	4,634	4,743
Finance costs	2,727	3,306	4,649	5,874	6,585	8,151	8,839	9,377	9,498
Internal charges and overheads applied	2,952	4,275	3,898	3,958	4,129	4,348	4,381	4,467	4,620
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	13,622	15,479	14,012	14,074	15,062	16,952	17,745	18,478	18,861
Surplus (deficit) of operating funding (A-B)	(2,098)	(2,600)	(1,090)	(1,235)	(1,181)	(1,095)	(1,082)	(1,030)	(38)
Sources of capital funding									
Subsidies and grants for capital expenditure	102	2,155	69	74	28,226	5,816	5,706	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	15,685	16,322	28,051	27,542	8,007	30,788	12,300	1,290	303
Gross proceeds from sale of assets	-	-	5,465	5,481	5,081	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	15,787	18,477	33,585	33,097	41,314	36,604	18,006	1,290	303
Application of capital funding									
Capital expenditure									
- to meet additional demand	1,539	-	-	-	-	-	-	-	-
- to improve level of service	12,150	15,877	32,495	31,862	40,133	35,509	16,924	260	265
- to replace existing assets	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	13,689	15,877	32,495	31,862	40,133	35,509	16,924	260	265
Surplus (deficit) of capital funding (C-D)	2,098	2,600	1,090	1,235	1,181	1,095	1,082	1,030	38
Funding balance ((A-B)+(C-D))	-	-							



COMMUNITY PARTNERING & SUPPORT – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	12,180	13,325	14,832	15,008	16,069	16,987	17,405	18,126	19,547
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	988	6	6	6	6	6	6	6	7
Fees and charges	98	101	103	88	90	92	94	96	98
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	61	-	-	-	-	-	-	-	-
Total operating funding (A)	13,327	13,432	14,941	15,102	16,165	17,085	17,505	18,228	19,652
Applications of operating funding									
Payments to staff and suppliers	9,778	9,063	9,288	9,383	9,612	9,832	10,066	10,307	10,538
Finance costs	506	564	661	674	818	806	791	737	618
Internal charges and overheads applied	4,594	4,517	4,067	4,207	4,477	4,757	4,848	4,941	4,990
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	14,878	14,144	14,016	14,264	14,907	15,395	15,705	15,985	16,146
Surplus (deficit) of operating funding (A-B)	(1,551)	(712)	925	838	1,258	1,690	1,800	2,243	3,506
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	2,792	1,826	1,062	(277)	2,384	(845)	(695)	(2,159)	(2,763)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	2,792	1,826	1,062	(277)	2,384	(845)	(695)	(2,159)	(2,763)
Application of capital funding									
Capital expenditure									
- to meet additional demand	-	-	-	-	-	-	-	-	-
- to improve level of service	61	6	111	66	497	6	70	6	7
- to replace existing assets	1,180	1,108	1,876	495	3,145	839	1,035	78	736
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	1,241	1,114	1,987	561	3,642	845	1,105	84	743
Surplus (deficit) of capital funding (C-D)	1,551	712	(925)	(838)	(1,258)	(1,690)	(1,800)	(2,243)	(3,506)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



OPEN SPACES, PARKS & RESERVES – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	17,142	18,510	21,261	22,034	23,906	25,072	25,903	27,579	27,873
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	6	6	6	7	7	7	7	7	7
Fees and charges	1,886	2,104	2,157	2,048	2,093	2,139	2,184	2,230	2,275
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	115	118	120	123	126	128	131	133	136
Total operating funding (A)	19,149	20,738	23,544	24,212	26,132	27,346	28,225	29,949	30,291
Applications of operating funding									
Payments to staff and suppliers	16,234	15,959	16,140	16,481	17,165	17,674	18,264	19,256	17,986
Finance costs	1,315	1,757	2,211	2,559	2,964	3,007	3,023	3,090	2,806
Internal charges and overheads applied	916	1,742	1,574	1,593	1,677	1,792	1,794	1,828	1,898
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	18,465	19,458	19,925	20,633	21,806	22,473	23,081	24,174	22,690
Surplus (deficit) of operating funding (A-B)	684	1,280	3,619	3,579	4,326	4,873	5,144	5,775	7,601
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
Increase (decrease) in debt	12,221	12,066	7,770	7,005	5,763	(1,199)	(884)	(4,085)	(6,916)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	15,221	15,066	10,770	10,005	8,763	1,801	2,116	(1,085)	(3,916)
Application of capital funding									
Capital expenditure									
- to meet additional demand	2,750	1,928	8,186	4,705	2,720	1,676	445	50	-
- to improve level of service	4,139	3,238	2,735	6,274	8,525	1,873	4,326	1,167	1,688
- to replace existing assets	9,016	11,180	3,468	2,605	1,844	3,125	2,489	3,473	1,997
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	15,905	16,346	14,389	13,584	13,089	6,674	7,260	4,690	3,685
Surplus (deficit) of capital funding (C-D)	(684)	(1,280)	(3,619)	(3,579)	(4,326)	(4,873)	(5,144)	(5,775)	(7,601)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



CONNECTIVITY, CREATIVITY, LEARNING, & RECREATION – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	27,554	27,824	30,946	31,135	32,875	34,306	36,732	38,605	41,397
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	51	-	-	-	-	-	-	-	-
Fees and charges	6,860	6,649	6,815	6,972	7,126	7,283	7,437	7,595	7,755
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,172	526	539	551	562	574	585	597	609
Total operating funding (A)	35,637	34,999	38,300	38,658	40,563	42,163	44,754	46,797	49,761
Applications of operating funding									
Payments to staff and suppliers	22,001	22,053	22,204	22,778	23,360	23,940	24,505	25,107	25,719
Finance costs	3,980	4,149	4,594	4,670	4,973	4,993	6,413	6,722	6,470
Internal charges and overheads applied	7,123	7,357	6,718	6,888	7,234	7,618	7,701	7,863	8,106
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	33,104	33,559	33,516	34,336	35,567	36,551	38,619	39,692	40,295
Surplus (deficit) of operating funding (A-B)	2,533	1,440	4,784	4,322	4,996	5,612	6,135	7,105	9,466
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	11,519	5,455	10	(2,297)	(211)	(2,605)	31,604	(2,623)	(7,131)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	11,519	5,455	10	(2,297)	(211)	(2,605)	31,604	(2,623)	(7,131)
Application of capital funding									
Capital expenditure	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- to improve level of service	6,804	1,170	1,672	734	1,149	723	35,744	2,020	420
- to replace existing assets	7,248	5,725	3,122	1,291	3,636	2,284	1,995	2,462	1,915
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	14,052	6,895	4,794	2,025	4,785	3,007	37,739	4,482	2,335
Surplus (deficit) of capital funding (C-D)	(2,533)	(1,440)	(4,784)	(4,322)	(4,996)	(5,612)	(6,135)	(7,105)	(9,466)
Funding balance ((A-B)+(C-D))	-								



GOVERNANCE, STRATEGY & PARTNERSHIPS – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	7,409	7,275	7,065	7,673	7,468	7,775	8,530	8,196	8,826
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	-	-	214	-	-	227	-	-
Total operating funding (A)	7,608	7,275	7,065	7,887	7,468	7,775	8,757	8,196	8,826
Applications of operating funding									
Payments to staff and suppliers	4,297	3,505	3,583	4,428	3,756	3,833	4,730	4,013	4,091
Finance costs	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	4,667	5,266	4,091	4,214	4,361	4,489	4,591	4,675	4,753
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	8,964	8,771	7,674	8,642	8,117	8,322	9,321	8,688	8,844
Surplus (deficit) of operating funding (A-B)	(1,356)	(1,496)	(609)	(755)	(649)	(547)	(564)	(492)	(18)
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,356	1,496	609	755	649	547	564	492	18
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	1,356	1,496	609	755	649	547	564	492	18
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)	1,356	1,496	609	755	649	547	564	492	18
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



CORPORATE SERVICES – FUNDING IMPACT STATEMENT

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	1,222	1,248	1,275	1,301	1,328	1,354	1,380	1,406	1,433
Targeted rates	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-
Fees and charges	96	1,233	1,262	609	622	635	648	661	673
Internal Charges and Overheads Recovered	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	3,672	3,382	3,163	3,066	3,108	3,173	3,247	3,304	3,332
Total operating funding (A)	4,990	5,863	5,700	4,976	5,058	5,162	5,275	5,371	5,438
Applications of operating funding									
Payments to staff and suppliers	27,234	35,651	32,773	32,241	32,911	33,962	34,426	35,136	36,146
Finance costs	4,162	4,014	4,019	4,034	4,237	4,369	4,534	4,738	4,818
Internal charges and overheads applied	(9,872)	(11,999)	(21,529)	(20,372)	(22,830)	(26,430)	(26,834)	(27,879)	(38,878)
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	21,524	27,666	15,263	15,903	14,318	11,901	12,126	11,995	2,086
Surplus (deficit) of operating funding (A-B)	(16,534)	(21,803)	(9,563)	(10,927)	(9,260)	(6,739)	(6,851)	(6,624)	3,352
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	21,248	24,313	13,507	14,610	13,297	10,880	11,770	10,209	1,196
Gross proceeds from sale of assets	210	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	21,458	24,313	13,507	14,610	13,297	10,880	11,770	10,209	1,196
Application of capital funding									
Capital expenditure	-	-	-	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-	-	-	-
- to improve level of service	3,434	1,052	2,110	2,094	1,987	2,471	2,117	1,766	2,658
- to replace existing assets	1,490	1,458	1,834	1,589	2,050	1,670	2,802	1,819	1,890
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	4,924	2,510	3,944	3,683	4,037	4,141	4,919	3,585	4,548
Surplus (deficit) of capital funding (C-D)	16,534	21,803	9,563	10,927	9,260	6,739	6,851	6,624	(3,352)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



WHOLE OF COUNCIL - FUNDING IMPACT STATEMENT
For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast						
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	124,578	122,387	132,703	136,005	144,757	154,059	163,963	174,497	185,697
Targeted rates	85,532	15,934	16,474	22,073	22,755	23,450	24,139	24,836	25,539
Subsidies and grants for operating purposes	9,445	8,522	11,274	11,535	11,777	12,024	12,265	12,509	12,748
Fees and charges	76,462	62,800	65,096	65,545	66,532	67,127	75,441	76,001	76,175
Interest & dividends from investments	3,107	2,925	2,695	2,588	2,620	2,675	2,739	2,753	2,771
Local authorities fuel tax, fines, infringement fees, and other receipts	3,174	2,062	2,110	2,373	2,202	2,247	2,521	2,372	2,416
Total operating funding (A)	302,298	214,630	230,352	240,119	250,643	261,582	281,068	292,968	305,346
Applications of operating funding									
Payments to staff and suppliers	234,673	167,871	166,331	172,419	174,784	178,297	186,184	189,241	191,123
Finance costs	29,187	17,549	20,281	22,554	24,579	26,266	27,845	28,374	26,573
Internal charges and overheads applied	22,754	24,976	11,321	13,245	12,456	10,741	10,747	10,394	380
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	286,614	210,396	197,933	208,218	211,819	215,304	224,776	228,009	218,076
Surplus (deficit) of operating funding (A-B)	15,684	4,234	32,419	31,901	38,824	46,278	56,292	64,959	87,270
Sources of capital funding									
Subsidies and grants for capital expenditure	51,025	16,177	16,058	19,214	46,065	22,969	19,324	13,823	14,022
Development & financial contributions	10,976	3,970	3,988	4,020	4,219	4,150	4,085	4,053	4,061
Increase (decrease) in debt	166,919	63,889	49,186	48,428	17,975	18,210	24,461	(39,408)	(62,650)
Gross proceeds from sale of assets	210	-	5,465	5,481	5,081	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	229,130	84,036	74,697	77,143	73,340	45,329	47,870	(21,532)	(44,567)
Application of capital funding									
Capital expenditure	20,962	2,108	12,523	9,533	7,616	6,537	5,205	4,898	4,932
- to meet additional demand	86,012	52,553	68,993	79,189	79,437	62,419	75,698	15,461	15,480
- to improve level of service	137,840	33,609	25,600	20,322	25,111	22,651	23,259	23,068	22,291
- to replace existing assets	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	244,814	88,270	107,116	109,044	112,164	91,607	104,162	43,427	42,703
Surplus (deficit) of capital funding (C-D)	(15,684)	(4,234)	(32,419)	(31,901)	(38,824)	(46,278)	(56,292)	(64,959)	(87,270)
Funding balance ((A-B)+(C-D))	-	-	-	-	-	-	-	-	-



RECONCILIATION OF FINANCIAL STATEMENTS TO FUNDING IMPACT STATEMENTS

For the year ending 30 June

	Draft Annual								
	Forecast	Plan	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Funding Impact Statement Surplus (Deficit) of Operating Funding (A)	15,684	4,234	32,419	31,901	38,824	46,278	56,292	64,959	87,270
Net Surplus per Prospective Statement of Comprehensive Income	(26,647)	6,916	24,687	26,048	53,514	27,051	27,450	22,640	33,160
Add depreciation expense	106,110	42,826	45,161	48,423	53,752	57,720	63,646	71,250	73,249
Less Vested assets	(954)	(582)	(596)	(609)	(622)	(635)	(648)	(661)	(673)
Less capital contributions	(40,071)	(20,147)	(25,511)	(28,715)	(55,365)	(27,119)	(23,409)	(17,876)	(18,083)
Less losses and gains	-	200	-	-	-	-	-	-	-
Less internal overheads	(22,754)	(24,979)	(11,322)	(13,246)	(12,455)	(10,739)	(10,747)	(10,394)	(383)
Prospective Financial Statement Surplus (Deficit) of Operating Funding (B)	15,684	4,234	32,419	31,901	38,824	46,278	56,292	64,959	87,270
Difference in Operating Surplus (Deficit) (A-B)	-	-	-	-	-	-	-	-	-
Funding Impact Statement Total Application of Capital Funding (C)	244,814	88,270	107,116	109,044	112,164	91,607	104,162	43,427	42,703
Total capital sources of funding									
Add capital contributions	40,071	20,147	20,046	23,234	50,284	27,119	23,409	17,876	18,083
Add depreciation	106,110	42,826	45,161	48,423	53,752	57,720	63,646	71,250	73,249
Asset sales	210	-	5,465	5,481	5,081	-	-	-	-
UHCC subsidy	21,930	-	-	-	-	-	-	-	-
Loan funding	76,493	25,297	36,444	31,906	3,047	6,768	17,107	(45,699)	(48,629)
Prospective Financial Statement Total Sources of Capital Funding (D)	244,814	88,270	107,116	109,044	112,164	91,607	104,162	43,427	42,703
Difference in Capital Funding (C - D)	-	-	-	-	-	-	-	-	-



Ngā Utu | 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 2026.

The following is a consolidated list of Council's fees and charges. All fees and charges include Goods and Services Tax (GST).

Note: These are the proposed fees and charges for 2026-27. These fees and charges will be confirmed when the Annual Plan is adopted and will take effect from 1 July 2026. They may be subject to change before 30 June 2026.

Animal Services

Registration fees (prompt payment discounted fee if paid by 31 July)

Registration type	2025-26	2026-27
Entire dog - paid by 31 July	\$189.00	\$194.00
Neutered dog - paid by 31 July	\$133.00	\$138.00
Responsible Dog Owner (RDO) status	\$90.00	\$95.00
Classified "Dangerous" dog - paid by 31 July	\$220.00	\$230.00
Disability assist dogs	Free	Free
Working dogs	\$90.00	\$95.00
Working dogs (Secondary dogs)	\$47.00	\$48.50

Registration fees (standard fee after 31 July)

Registration type	2025-26	2026-27
Entire dog - paid after 31 July	\$246.00	\$253.00
Neutered dog - paid after 31 July	\$190.00	\$195.00
Responsible Dog Owner (RDO) status - paid after 31 July	\$246.00 (Entire) \$190 (Neutered dog)	\$253.00 (Entire) \$195 (Neutered dog)
Classified "Dangerous" dog - paid after 31 July	\$300.00	\$310.00



Registration type	2025-26	2026-27
Disability assist dogs	Free	Free
Working dogs	\$90.00	\$95.00
Working dogs (Secondary dogs)	\$47.00	\$48.50

Impounding and Sustenance Fees

Offence	2025-26	2026-27
First impounding	\$116.00	\$119.00
<i>Note: if dog is unregistered, then registration is required for return of dog at first impounding</i>		
Second impounding within a 12 month period	\$192.00	\$197.00
Daily sustenance fee (per day, per dog)	\$28.00	\$29.00
After hours call out	\$90.00	\$93.00
Seizure fee	\$100.00	\$149.00

Commercial Dog Walker Licence Fees

Need for a licence is a current legislative requirement

Certification Categories	2025-26	2026-27
Individual	\$160.00	\$160.00
Company fee (3 License; bulk rate)	\$300.00	\$300.00
Extra Company licence	\$75.00	\$75.00
Renewal fee per licence	\$40.00	\$40.00
Certified License discount (Fee per licence) *	\$80.00	\$80.00

* Discounted fee if already assessed and licenced by Wellington City Council within the last 12 months.

Additional Services

Infringement fees set in the **Dog Control Act 1996** apply.

Service	2025-26	2026-27
Microchipping	\$46.00	\$46.00
Replacement Registration Tag	\$14.00	\$14.50
Responsible Dog Owner Administration Fee	\$72.00	\$74.00
Dog Boarding (dangerous dogs/emergency situations only)	\$42.00 per day	\$43.00 per day



Service	2025-26	2026-27
Euthanasia at owner's request - Up to 20 kg	\$192.00	actual costs incurred
Euthanasia at owner's request - 21 to 40 kg	\$238.00	actual costs incurred
Euthanasia at owner's request - 41 kg +	\$285.00	actual costs incurred
Dog disposal/surrender fee (plus sustenance fee if required)	\$56.00	\$58.00
Licence fee for keeping more than 2 dogs	\$72.00	\$74.00
Requested dog pick-up/delivery	\$72.00	\$74.00
After-hours collection fee (Dog disposal/surrender)	\$90.00	\$150.00

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

For information on a topic where we search the Council Archives on your behalf

Service	2025-26	2026-27
First hour of research	Free of charge	Free of charge
For each additional half hour of staff time or part thereof	\$40.00	\$42.00

Reproduction Fees

Reproductions are provided as high-quality, scanned images via email. Reproductions are subject to the physical condition, type of item and any copyright conditions.

Reproduction	2025-26	2026-27
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	\$42.00



Reproduction	2025-26	2026-27
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

Description	2025-26	2026-27
Boat shed	Independent valuation on a square metre basis	Independent valuation on a square metre basis

Cemetery fees and charges

Plot purchase and maintenance

Service	2025-26	2026-27
Child (1 to 12 years)	\$838.00	\$861.00
Infant (under 1 year)	\$185.00	\$190.00
Ashes	\$750.00	\$771.00
Ashes garden, Taitā and Wainuiomata	\$1,212.50	\$1,246.00
Memorial tree plots, Block 18	\$1,218.00	\$1,252.00
Ponga trail, Block 19	\$976.50	\$1,004.00

Interment fees*

Service	2025-26	2026-27
Adult	\$1,016.50	\$1,170.00
Child (1 to 12 years)	\$658.00	\$676.00
Infant (under 1 year)	\$185.00	\$190.00
Ashes	\$138.50	\$283.00

RSA Veterans

Service	2025-26	2026-27
Burial plot purchase	Free	Free
Burial interment fee	\$1,016.50	\$1,170.00



Service	2025-26	2026-27
Ashes plot purchase	Free	Free
Ashes interment fee	\$138.50	\$283.00
Ashes interment (memorial wall)	\$138.50	\$283.00

Disinterments and re-interments

Service	2025-26	2026-27
Disinterment (body)**	Price on enquiry	\$3,552.00
Ashes***	Price on enquiry	\$301.00
Re-interments Note: Re-interments are to be charged as for interment fees.	Price on enquiry	As per interment charges

Special fees and charges

Service	2025-26	2026-27
Outside district fees***	\$1,363.00	\$1,401.00
Outside district fee children under 12***	\$1,195.00	\$1,228.00
Outside district fee RSA***	\$1,363.00	\$1,401.00
Outside district fee ashes***	\$976.50	\$1,004.00
Casket larger than standard****	\$300.00	\$318.00
Extra depth (90cm) Burial****	\$243.00	\$240.00
Extra depth Ashes****		\$66.00
Weekend interment – casket****	\$520.00	\$535.00
Weekend interment – ashes****	\$254.00	\$261.00
Plaque/Memorial fees	\$102.00	\$105.00
Plot cancellation fee	\$66.00	\$73.00
Transfer of exclusive right	\$66.00	\$100.00
Breaking of concrete	Actual cost	Actual cost
Search fee: Per entry (up to 30 minutes)	\$30.50	\$34.00

Note: Reimbursement for unused plots is calculated at the rate originally paid for the plot.

*Additional charges may apply – refer to fees marked **** under 'Special fees and charges'.



**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.

**** In addition to 'Internment fees' where applicable.

Encroachment on Hutt City Council land

Service	2025-26	2026-27
Application fee (new applications)	\$343.00	\$348.00
Application fee (alterations to existing use)	\$343.00	\$348.00
Change to current licence holder	\$115.00	\$117.00
Gardens	\$131.00	\$133.00
Garage (per car park)	\$147.00	\$149.00
Drainage reserve	\$66.00	\$67.00
Pavement	\$66.00	\$67.00
Commercial	Assessed by Council at a market rate	Assessed by Council at a market rate
Permanent Structure (excluding garages)	New fee in 2026-27	\$250.00
Cable cars and sheds for cable cars	New fee in 2026-27	\$149.00

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

Geospatial Team

Print Size/Service	2025-26	2026-27
A0	\$6.00 - 80 gsm bond \$9.00 - 95 gsm coated	\$6.60 - 80 gsm bond \$10.00 - 95 gsm coated
A1	\$3.00 - 80 gsm bond \$5.00 - 95 gsm coated	\$3.30 - 80 gsm bond \$5.50 - 95 gsm coated
A2	\$2.00 - 80 gsm bond \$3.00 - 95 gsm coated	\$2.20 - 80 gsm bond \$3.30 - 95 gsm coated



Print Size/Service	2025-26	2026-27
A3	\$1.30 - 80 gsm bond	\$1.40 - 80 gsm bond
	\$1.40 - 95 gsm coated	\$1.50 - 95 gsm coated
A4	\$1.30 - 80 gsm bond	\$1.40 - 80 gsm bond
	\$1.40 - 95 gsm coated	\$1.50 - 95 gsm coated
Geospatial team - hourly rate	\$79.00 per hour	\$87.00 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
- consultants', advisors' and specialists' 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

Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
Pre-application meetings		\$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		\$280 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	\$13,500.00 Additional fee of \$1,000.00 for applications requiring notification in a daily newspaper	Processing: up to 50 hours	\$14,000.00 Additional fee of \$1,000.00 for applications requiring notification in a daily newspaper



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
Limited notification	Processing: up to 35 hours Business Support: 1 hour Monitoring: 1 hour	\$9,885.00	Processing: up to 35 hours Business Support: 1 hour Monitoring: 1 hour	\$10,245.00
Non-notified resource consent	Processing: up to 9 hours Business Support: 1 hour Monitoring: 1 hour	\$2,865.00	Processing: up to 9 hours Business Support: 1 hour Monitoring: 1 hour	\$2,965.00
Non-notified resource consent - residential additions and alterations	Processing: up to 7 hours Business Support: 1 hour Monitoring: 1 hour	\$2,325.00	Processing: up to 7 hours Business Support: 1 hour Monitoring: 1 hour	\$2,405.00
Boundary deemed permitted activities	Processing: up to 3 hours Business Support: 1 hour	\$975.00	Processing: up to 3 hours Business Support: 1 hour	\$1,005.00
Marginal or temporary activity exemptions	Processing: up to 3 hours Business Support: 1 hour	\$975.00	Processing: up to 3 hours Business Support: 1 hour	\$1,005.00
All additional processing or monitoring time by planner, engineer or		\$270.00 per hour		\$280.00 per hour



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
monitoring officer				
All additional business support time		\$165.00 per hour		\$165.00 per hour
Monitoring permitted activities under the District Plan				\$280 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating		<p>Council Commissioners: Chair: \$116.00 per hour</p> <p>Members: \$93.00 per hour</p> <p><i>Note: the above fees are set in accordance with Local Government Members Determination</i></p> <p>Independent Commissioners: Chair: Actual Cost</p> <p>Member of hearing panel: Actual Cost</p>		<p>Council Commissioners: Chair: \$116.00 per hour</p> <p>Members: \$93.00 per hour</p> <p><i>Note: the above fees are set in accordance with Local Government Members Determination</i></p> <p>Independent Commissioners: Chair: Actual Cost</p> <p>Member of hearing panel: Actual Cost</p>



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
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: \$540.00 per hour		Two times the normal fee Additional processing time: \$560.00 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: \$810.00 per hour		Three times the normal fee Additional processing time: \$840.00 per hour

Subdivisions (including unit title and cross lease)

Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
Pre-application meeting		\$270 per hour with planner, engineer or monitoring officer \$165 per hour with business		\$280 per hour with planner, engineer or monitoring officer \$165 per hour with business



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
		support including administration and planning technician time Consultants charged at actual cost		support including administration and planning technician time Consultants charged at actual cost
Notified application - hearing required	Processing: up to 50 hours	\$13,500.00 Additional fee of \$1,000.00 for applications requiring notification in a daily newspaper	Processing: up to 50 hours	\$14,000.00 Additional fee of \$1,000.00 for applications requiring notification in a daily newspaper
Limited notification	Processing: Up to 35 hours Monitoring: 1 hour	\$9,885.00	Processing: Up to 35 hours Monitoring: 1 hour	\$10,080.00
Subdivision consent including land use consent for up to three lots	Processing: Up to 17 hours Business Support: 1 hour Monitoring: 1 hour	\$5,025.00	Processing: Up to 17 hours Business Support: 1 hour Monitoring: 1 hour	\$5,205.00
Subdivision consent including land use consent for four or more lots	Processing: Up to 27 hours Business Support: 1 hour Monitoring: 1 hour	\$7,725.00	Processing: Up to 27 hours Business Support: 1 hour Monitoring: 1 hour	\$8,005.00



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
Subdivision consent	Processing: Up to 13 hours Business Support: 1 hour Monitoring: 1 hour	\$3,945.00	Processing: Up to 13 hours Business Support: 1 hour Monitoring: 1 hour	\$4,085.00
Certificate under section 223 and/or 224 of the RMA	Set fee for planners time and business support	\$975.00	Set fee for planners time and business support	\$1,005.00
Certificate under section 226 of the RMA	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Section 241 and 243 RMA application	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Rights of way	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Rights of way sealing fee	Processing: Up to 2 hours Business Support: 1 hour	\$705.00	Processing: Up to 2 hours Business Support: 1 hour	\$725.00
All additional processing or monitoring time by planner, engineer or		\$270.00 per hour		\$280.00 per hour



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
monitoring officer				
All additional business support time		\$165.00 per hour		\$165.00 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating		<p>Council Commissioners: Chair: \$116.00 per hour Members: \$93.00 per hour</p> <p><i>Note: the above fees are set in accordance with Local Government Members Determination</i></p> <p>Independent Commissioners: Chair: Actual Cost Member of hearing panel: Actual Cost</p>		<p>Council Commissioners: Chair: \$116.00 per hour Members: \$93.00 per hour</p> <p><i>Note: the above fees are set in accordance with Local Government Members Determination</i></p> <p>Independent Commissioners: Chair: Actual Cost Member of hearing panel: Actual Cost</p>

Other Fees



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
Sec 139A Existing Use Certificate application	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Certificate of Compliance	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Outline plan or waiver	Processing: Up to 6 hours Business Support: 1 hour Monitoring: 1 inspection	\$2,055.00	Processing: Up to 6 hours Business Support: 1 hour Monitoring: 1 inspection	\$2,125.00
RMA Section 10 waiver, section 37 waiver, section 125 extension, section 126 cancellation, sections 127 & 128 review (non-notified)	Processing: Up to 6 hours Business Support: 1 hour	\$1,785.00	Processing: Up to 6 hours Business Support: 1 hour	\$1,845.00
Certificate of Use under the Sale and Supply of Alcohol Act 2012	Business Support: Up to 2 hours	\$330.00	Business Support: Up to 2 hours	\$330.00
Sealing fee (for urgent applications)		\$270.00		\$280.00



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
for registrable instruments)				
Certificate under Overseas Investment Act 1973	Processing: Up to 3 hours	\$810.00	Processing: Up to 3 hours	\$840.00
Cost of disbursements i.e. 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: \$270.00 per hour		Legal costs: Actual cost Officer's time: \$280.00 per hour
Processing request for removal of building line	Processing: Up to 1 hour	\$270.00 Additional time: \$270.00 per hour Disbursements: Actual cost	Processing: Up to 1 hour	\$280.00 Additional time: \$280.00 per hour Disbursements: Actual cost
Approval, variation or revocation of easements		Legal costs: Actual cost Officer's time:		Legal costs: Actual cost Officer's time:



Application type	2025-26 Processing & Administration	2025-26 Fee	2026-27 Processing & Administration	2026-27 Fee
		\$270.00 per hour		\$280.00 per hour
Bond preparation and/or release	Processing: 2 hours	\$540.00 Additional time: \$270.00 per hour Disbursements: Actual cost	Processing: 2 hours	\$560.00 Additional time: \$280.00 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% 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

Council is preparing to move to a new digital building consenting platform in April 2026. The fee schedule may be updated to reflect changes associated with the new system. While we currently expect any adjustments to apply only to digital lodgement fees, Council may revise other fees if necessary.

Application Fees

Our application fees include GST and cover initial time spent on administration, processing and the specified number of inspection hours.

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)
- the Ministry of Business, Innovation and Employment levy (\$1.75 per \$1,000 for works valued at \$65,000 and over)
- BCA Accreditation Levy (\$1.00 per \$1,000 for works valued at \$20,000 and over) (non-refundable)

We'll advise any additional fees once the application process is complete.



Council's Digital lodgement fees cover the licensing and operation of our Council's Building Consent portal. Refer to the [Digital lodgement fee](#) section for details.

Your approved consents will be sent electronically unless you request a hardcopy.

Additional fees apply for hardcopy applications/issue of consents, and applications not submitted via the Council's Building Consent portal. Refer to the [Hardcopy lodgements and documents issued for consent](#) fee section

Building Consent fee terms and late payment

Initial Fees and Additional Fees

Initial fees can be paid anytime 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% of the overdue amount or \$357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount.

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 Consent Fees and Charges

Pre-application meeting fees

Description	2025-26 Fees	2026-27 Fees
Standard pre-application meeting Includes 2 hours of processing/meeting time for residential and commercial	Residential: \$500.00 Additional time: \$250.00 per hour	Residential: \$520.00 Additional time: \$260.00 per hour
	Commercial: \$540.00 Additional time: \$270.00 per hour	Commercial: \$560.00 Additional time: \$280.00 per hour
Pre-application meeting including Fire Engineering Brief (FEB) Includes 4 hours of processing/meeting time	\$1,080.00 Additional time: \$270.00 per hour	\$1,120.00 Additional time: \$280.00 per hour

Digital lodgement fees

Description of fees and application types	2025-26 Fees	2026-27 Fees
We are migrating to a new digital consenting system in April 2026. The new system has a simplified fee structure. While this may result in a slight increase in a small percentage of customers, the vast majority will realise a reduction in fees.		
Free standing and Inbuilt wood burners	N/A	\$86.00 fixed fee
Value of work less than \$125,000 for any one of the following applications: <ul style="list-style-type: none"> • Building Consent (Form 2) (includes Minor Works) • Project Information Memorandum and Building Consent (Form 2) • Amendment to Building Consent (Form 2) Note: changes in value of work for Amendments – to be charged as per the new value of work (2025-26) * Excludes: Free standing and Inbuilt wood burners (2025-26)	\$80.00 fixed fee	\$166.00 fixed fee



<p>Value of work equal to or greater than \$125,000 for any one of the following applications:</p> <ul style="list-style-type: none"> • Building Consent (Form 2) (includes Minor Works) • Project Information Memorandum and Building Consent (Form 2) • Amendment to Building Consent (Form 2) <p>Note: changes in value of work for Amendments–to be charged as per the new value of work (2025-26)</p> <p>* Excludes: Free standing and Inbuilt wood burners (2025-26)</p>	<p>\$0.75 per \$1,000.00 for value of work</p>	<p>\$166.00 fixed fee</p>
<p>Project Information Memorandum Only (Form 2)</p>	<p>\$80.00 fixed fee</p>	<p>\$166.00 fixed fee</p>
<p>Value of work less than \$125,000 Certificate of Acceptance (Form 8)</p>	<p>\$80.00 fixed fee</p>	<p>\$166.00 fixed fee</p>
<p>Value of work equal to or greater than \$125,000 Certificate of Acceptance (Form 8)</p>	<p>\$350.00 fixed fee</p>	<p>\$166.00 fixed fee</p>
<p>Certificate of Public Use (Form 15)</p>	<p>\$80.00 fixed fee</p>	<p>\$166.00 fixed fee</p>
<p>Schedule 1 Discretionary Exemption from a Building Consent</p>	<p>\$80.00 fixed fee</p>	<p>\$166.00 fixed fee</p>
<p>Owner Supplied Information</p>	<p>\$80.00 fixed fee</p>	<p>\$166.00 fixed fee</p>



Hardcopy lodgements and documents issued for consent

Fee type	2025-26 Fees	2026-27 Fees
<p>If you are lodging your application outside of Council’s Building Consent portal, you will also incur a digital lodgement fee. Refer to above Digital lodgement fees list.</p> <p>Note that for 2025/26 year only – there are no digital lodgement fees for Free standing and Inbuilt wood burners.</p>		
Hardcopy application documents or Electronic applications that are not submitted via Council’s Building Consent portal	Residential: \$500.00	Residential: \$520.00
	Commercial: \$540.00	Commercial: \$560.00
Hardcopy CCC application documents or Electronic CCC applications that are not submitted via Council’s Building Consent portal	Residential: \$250.00	Residential: \$260.00
	Commercial: \$270.00	Commercial: \$280.00
Code Compliance Certificates (CCCs) for Building Consents older than five years.	Refer list for CCC & B2 Modification	Refer list for CCC & B2 Modification
Printed issued Residential Consent documents	\$250.00 per hour	\$260.00 per hour
Printed issued Commercial Consent documents	\$270.00 per hour	\$280.00 per hour

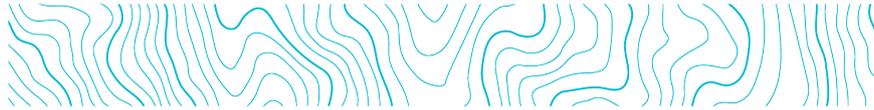


Building Consent application fees (excludes other associated fees such as Code Compliance Certificate application fee)

Fee type	Processing & Inspections included	2025-26 Fees	2026-27 Fees
<p>Our Building Consent application fees include the following charges:</p> <ul style="list-style-type: none"> • Processing time: Time spent assessing and making decisions on an application or request. • Administration time: Time spent on administrative, coordination, and record-keeping tasks. • Inspection time: Time spent preparing for, travelling to, conducting, and documenting inspections/audits. Please note that building inspections have a minimum charge of one hour per inspection. 			
Free standing and Inbuilt fire Fast Track - five days	includes 1.5 hours processing, 0.5 hours admin and 1 hour inspection time	Residential: \$707.50	Residential: \$735.00
		Commercial: \$757.50	Commercial: \$785.00
Minor works (minor drainage)	includes 2 hours processing, 0.5 hours admin and 2 hours inspection time	Residential: \$1,082.50	Residential: \$1,125.00
		Commercial: \$1,162.50	Commercial: \$1,205.00
Up to and including \$5,000	includes 3 hours processing, 0.5 hours admin and 2 hours inspection time	Residential: \$1,332.50	Residential: \$1,385.00
		Commercial: \$1,432.50	Commercial: \$1,485.00
Up to and including \$10,000	includes 5 hours processing, 1 hour admin and 2 hours inspection time	Residential: \$1,915.00	Residential: \$1,990.00
		Commercial: \$2,055.00	Commercial: \$2,130.00
Up to and including \$19,999	includes 5.5 hours processing, 1.5 hours admin and 3 hours inspection time	Residential: \$2,372.50	Residential: \$2,465.00
		Commercial: \$2,542.50	Commercial: \$2,635.00
Up to and including \$50,000	includes 7 hours processing, 1.5 hours admin and 4 hours inspection time	Residential: \$2,997.50	Residential: \$3,115.00
		Commercial: \$3,217.50	Commercial: \$3,335.00
Up to and including \$100,000	includes 8 hours processing, 1.5 hours	Residential: \$3,497.50	Residential: \$3,635.00



	admin and 5 hours inspection time	Commercial: \$3,757.50	Commercial: \$3,895.00
Up to and including \$200,000	includes 10 hours processing, 1.5 hours admin and 6 hours inspection time	Residential: \$4,247.50	Residential: \$4,415.00
		Commercial: \$4,567.50	Commercial: \$4,735.00
Up to and including \$300,000	includes 11 hours processing, 1.5 hours admin and 7 hours inspection time	Residential: \$4,747.50	Residential: \$4,935.00
		Commercial: \$5,107.50	Commercial: \$5,295.00
Up to and including \$500,000	includes 12 hours processing, 2.5 hours admin and 8 hours inspection time	Residential: \$5,412.50	Residential: \$5,625.00
		Commercial: \$5,812.50	Commercial: \$6,025.00
Up to and including \$1,000,000	includes 16 hours processing, 2.5 hours admin and 8 hours inspection time	Residential: \$6,412.50	Residential: \$6,665.00
		Commercial: \$6,892.50	Commercial: \$7,145.00
Up to and including \$2,000,000	includes 20 hours processing, 2.5 hours admin and 9 hours inspection time	Residential: \$7,662.50	Residential: \$7,965.00
		Commercial: \$8,242.50	Commercial: \$8,545.00
Over \$2,000,000	includes 22 hours processing, 3 hours admin and 10 hours inspection time	Residential: \$8,495.00	Residential: \$8,830.00
		Commercial: \$9,135.00	Commercial: \$9,470.00
Fast Track - processed within 10 working days (conditions apply - applications will be accepted on a case-by-case basis only)		Residential: Two times application fee Additional time: \$500.00 per hour	Residential: Two times application fee Additional time: \$520.00 per hour
		Commercial: Two times application fee	Commercial: Two times application fee



		\$540.00 per hour	\$560.00 per hour
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Associated Building Consent fees

Fee type	2025-26 Fees	2026-27 Fees
Amendment to building consent	Residential: \$665.00 (includes 2 hours processing and 1 hour admin) Additional time: \$250.00 per hour	Residential: \$690.00 (includes 2 hours processing and 1 hour admin) Additional time: \$260.00 per hour
	Commercial: \$705.00 (includes 2 hours processing and 1 hour admin) Additional time: \$270.00 per hour	Commercial: \$730.00 (includes 2 hours processing and 1 hour admin) Additional time: \$280.00 per hour
Extension of time	Residential: \$500.00	Residential: \$520.00 (non-refundable)
	Commercial: \$540.00	Commercial: \$560.00 (non-refundable)
Certificate for Public Use	Residential: \$915.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: \$250.00 per hour	Residential: \$950.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: \$260.00 per hour
	Commercial: \$975.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: \$270.00 per hour	Commercial: \$1,010.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: \$280.00 per hour
All additional processing and admin (per hour) - except where a different rate is listed	Admin only: \$165.00	Admin only: \$170.00
	Residential: \$250.00	Residential: \$260.00
	Commercial: \$270.00	Commercial: \$280.00
Building inspections – minimum charge of 1 hour per inspection	Residential: \$250.00 Additional time: \$250.00 per hour	Residential: \$260.00 Additional time: \$260.00 per hour



	Commercial: \$270.00 Additional time: \$270.00 per hour	Commercial: \$280.00 Additional time: \$280.00 per hour
Restricted Building Work (for works \$20,000 and over)	Residential: \$125.00	Residential: \$130.00
BCA Accreditation Levy (for works \$20,000 and over)	\$1.00 per \$1,000.00 project value (non-refundable)	\$1.00 per \$1,000.00 project value (non-refundable)
New Compliance Schedule (CS) or amendment to CS	\$270.00 per hour	\$270.00 per hour
Consents for: <ul style="list-style-type: none"> • 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: includes 5 hours processing and 1 monitoring inspection Additional hours and/or inspections Residential: \$250.00 per hour Commercial: \$270.00 per hour	Free: includes 5 hours processing and 1 monitoring inspection Additional hours and/or inspections Residential: \$260.00 per hour Commercial: \$280.00 per hour
Section 72 - building on land subject to natural hazards	Actual cost	Actual cost
Section 75 - building on two or more allotments	Actual cost	Actual cost
Structural checking fee	Actual cost	Actual cost



Code Compliance Certificate (CCC) & B2 Modification

Fee type	2025-26 Fees	2026-27 Fees
Code Compliance Certificate (Application Fee for all building work included in an issued building consent, excluding freestanding and in-built fires)	Residential: \$540.00 (includes 1.5 hours of processing, 1 hour of admin) Additional time: \$250.00 per hour	Residential: \$560.00 (includes 1.5 hours of processing, 1 hour of admin) Additional time: \$260.00 per hour
	Commercial: \$1,110.00 (includes 3.5 hours of processing, 1 hour of admin) Additional time: \$270.00 per hour	Commercial: \$1,150.00 (includes 3.5 hours of processing, 1 hour of admin) Additional time: \$280.00 per hour
Code of Compliance Certificates (CCC) for building consents older than 5 years	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	Residential: \$1,080.00 (includes 1.5 hours of processing, 1 hour of admin, 1 hour inspection time and CCC hardcopy lodgement fee \$260.00) Additional time: \$260.00 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	Commercial: \$1,710.00 (includes 3.5 hours of processing, 1 hour of admin, 1 hour inspection time and CCC hardcopy lodgement fee \$280.00) Additional time: \$280.00 per hour
Amendment to building consent including B2 Durability Modification	Residential: 665.00 (includes 2 hours processing and 1 hour admin) Additional time: \$250.00 per hour	Residential: \$690.00 (includes 2 hours processing and 1 hour admin) Additional time: \$260.00 per hour



	<p>Commercial: \$705.00 (includes 2 hours processing and 1 hour admin) Additional time: \$270.00 per hour</p>	<p>Commercial: \$730.00 (includes 2 hours processing and 1 hour admin) Additional time: \$280.00 per hour</p>
All additional processing and admin (per hour) - except where a different rate is listed	Admin only: \$165.00	Admin only: \$170.00
	Residential: \$250.00	Residential: \$260.00
	Commercial: \$270.00	Commercial: \$280.00



Other Fees

Fee type	Processing & inspections included	2025-26 Fees	2026-27 Fees
Schedule 1 exemption - minor works including exemption for blown insulation	up to 1 hour processing and 1 hour admin time	Residential: \$415.00	Residential: \$430.00
		Additional time: \$250.00 per hour	Additional time: \$260.00 per hour
		Commercial: \$435.00	Commercial: \$450.00
		Additional time: \$270.00 per hour	Additional time: \$280.00 per hour
Schedule 1 exemption - all others	up to 4 hours processing and 1 hour admin time	Residential: \$1,165.00	Residential: \$1,210.00
		Additional time: \$250.00 per hour	Additional time: \$260.00 per hour
		Commercial: \$1,245.00	Commercial: \$1,290.00
		Additional time: \$270.00 per hour	Additional time: \$280.00 per hour
Project Information Memorandum (PIM)	This fee also applies to PIMs for non-consented stand-alone small dwellings		
	includes 2 hours processing and 1 hour admin time	Residential: \$665.00	Residential: \$690.00
		Additional time: \$250.00 per hour	Additional time: \$260.00 per hour
	Commercial: \$705.00	Commercial: \$730.00	
		Additional time: \$270.00 per hour	Additional time: \$280.00 per hour
Notice to fix		Residential: \$250.00	Residential: \$260.00
		Additional time: \$250.00 per hour	Additional time: \$260.00 per hour
		Commercial: \$270.00	Commercial: \$280.00
		Additional time: \$270.00 per hour	Additional time: \$280.00 per hour
Owner supplied information		Residential: \$250.00 per hour	Residential: \$260.00



Fee type	Processing & inspections included	2025-26 Fees	2026-27 Fees
		Commercial: \$270.00 per hour	Commercial: \$280.00

Certificate of Acceptance (COA)

Value of works	2025-26 Fees	2026-27 Fees
Works under \$100,000	<p>\$1,300.00 (non-refundable) + normal building consent fee + any levies required eg MBIE levy</p> <p>Additional time: Residential: \$250.00 per hour Commercial: \$270.00 per hour</p> <p>Additional processing time will be charged at the end of the process</p>	<p>\$1,340.00 (non-refundable) + normal building consent fee + any levies required eg MBIE levy</p> <p>Additional time: Residential: \$260.00 per hour Commercial: \$280.00 per hour</p> <p>Additional processing time will be charged at the end of the process</p>
Works \$100,000 and over	<p>\$3,800.00 (non-refundable) + normal building consent fee + any levies required eg for MBIE levy</p> <p>Additional time: Residential: \$250.00 per hour Commercial: \$270.00 per hour</p> <p>Additional processing time will be charged at the end of the process</p>	<p>\$3,900.00 (non-refundable) + normal building consent fee + any levies required eg MBIE levy</p> <p>Additional time: Residential: \$260.00 per hour Commercial: \$280.00 per hour</p> <p>Additional processing time will be charged at the end of the process</p>



Value of works	2025-26 Fees	2026-27 Fees
New Compliance Schedule (CS) or amendment to CS	\$270.00 per hour	\$270.00 per hour

Compliance Schedule (CS), Building Warrant of Fitness (BWoF) and Enforcement

Fee type	2025-26 Fees	2026-27 Fees
BWoF Registration: 1-2 specified systems	\$135.00 (includes 0.5 hours of processing)	\$135.00 (includes 0.5 hours of processing)
BWoF Registration: 3-8 specified systems	\$270.00 (includes 1 hour of processing)	\$270.00 (includes 1 hour of processing)
BWoF Registration: 9 or more specified systems	\$540.00 (includes 2 hours of processing)	\$540.00 (includes 2 hours of processing)
BWoF/CS audit	\$270.00 per hour	\$270.00 per hour
BWoF/CS audit follow up	\$270.00 per hour	\$270.00 per hour
New CS or amendment to CS	\$270.00 per hour	\$270.00 per hour
Notice to fix	Residential: \$250.00 per hour	Residential: \$250.00 per hour
	Commercial: \$270.00 per hour	Commercial: \$270.00 per hour
Dangerous, affected, or insanitary building notice	Residential: \$250.00 per hour	Residential: \$250.00 per hour
	Commercial: \$270.00 per hour	Commercial: \$270.00 per hour
Infringement notice	\$270.00 per hour plus the fee as per Schedule 1, Building (Infringement Offences, Fees, and Forms) Regulations 2007	\$270.00 per hour plus the fee as per Schedule 1, Building (Infringement Offences, Fees, and Forms) Regulations 2007
Additional time - except where a different rate is listed	\$270.00 per hour	\$270.00 per hour



Building Warrant of Fitness (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% of the overdue amount or \$357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount.

Building Warrant of Fitness 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.

Earthquake Prone Buildings

Fee type	2025-26 Fees	2026-27 Fees
Issuing Earthquake Prone Building Notice	\$270.00 per hour	\$270.00 per hour
Extension of time	\$270.00 per hour	\$270.00 per hour
Exemption	\$270.00 per hour	\$270.00 per hour
Additional time	\$270.00 per hour	\$270.00 per hour
Earthquake prone building on MBIE register	\$270.00 per building	\$270.00 per building

Residential Pools



Fee type	2025-26 Fees	2026-27 Fees
Pool audit inspection (includes empty pools)	\$250.00 per hour	\$250.00 per hour
Pool re-inspection	\$125.00 per 0.5 hour	\$125.00 per 0.5 hour
Pools receipt of IQPI report	\$125.00 (first 0.5 hour) Additional time: \$250.00 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: \$250.00 per hour	\$400.00 Additional time: \$250.00 per hour
Notice to fix	\$250.00 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% of the overdue amount or \$357.50
- all costs and expenses (including debt collection or legal fees) associated with recovery of the overdue amount.

Building and Property Information

Service	2025-26 Fee	2026-27 Fee
Request for building information sent by mail	First 30 minutes free Additional time: \$125.00 per half hour	First 30 minutes free Additional time: \$130.00 per half hour
Request for building information hard copy	\$2.15 per A4 sheet \$3.50 per A3 sheet	\$2.20 per A4 sheet \$3.60 per A3 sheet
Approved building permit and building consent information	Free on our website	Free on our website
Plumbing and drainage plan	Free on our website	Free on our website
List of building consents issued – by month	Free on our website	Free on our website
Aerial photography	Free on our website	Free on our website
Hardcopy colour aerial photo	\$4.50 per A4 sheet \$7.50 per A3 sheet	\$4.65 per A4 sheet \$7.70 per A3 sheet
Certificate of Title	\$35.00	\$36.00



Service	2025-26 Fee	2026-27 Fee
Interests/document eg transfer, easement, covenant, lease	\$31.50	\$32.50



LIMS

All fees include GST.

Service	2025-26 Fee	2026-27 Fee
Residential property LIM	\$500.00	\$515.00
Commercial property LIM (base fee - includes 8 hours processing time)	\$1,280.00	\$1315.00
Additional processing (per hour)	\$210.00	\$215.00
Fast Track – residential only, processed within five working days (conditions apply, applications will be accepted on a case-by-case basis)	\$825.00 when available	\$850.00 when available
Completed LIM Your LIM will be sent electronically. A fee will apply if a hard copy is requested.		
Hardcopy LIM	\$60.00	\$62.00

LIM and 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% 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.

	Refund amount	Percentage of original fee
Residential		
Within 24 hours of applying	Full refund	100%
Within 1-3 days of receipt of application	\$250.00	50%



	Refund amount	Percentage of original fee
Residential		
Within 4-6 days of receipt of application	\$187.50	37.5%
7-10 days of receipt of application	\$ Nil	0%
Commercial		
Within 24 hours of applying	Full refund	100%
Within 1-3 days of receipt of application	\$640	50%
Within 4-6 days of receipt of application	\$480	37.5%
7-10 days of receipt of application	\$ Nil	0%

Development Contributions

Service	2025-26 Fee	2026-27 Fee
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.

The charges effective 1 July 2026 are presented below.

	Districtwide
Transport	\$2,393.00
GST inclusive	\$2,752.00

The charges by catchment effective 1 July 2025 are presented below.

Development contribution per EHU							
Activity	Western Hills	VALLEY FLOOR (including district)	Stokes Valley	Wainuiomata	Eastbourne	Rural	Districtwide



		wide charge)*					
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	\$23,033	\$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	

Environmental health

Food Act 2014 Registration	2025-26 Fee	2026-27 Fee
Application for registration of Food Control Plan (FCP) based on a template or model issued by MPI	\$430.00 (includes 2 hours processing)	\$442.00 (includes 2 hours processing)
Application for registration of a business subject to a plan or model for National Programmes	\$430.00 (includes 2 hours processing)	\$442.00 (includes 2 hours processing)
Application for renewal of registration	\$215.00 (includes 1 hour processing)	\$221.00 (includes 1 hour processing)
Application for amendment to registration	\$215.00 (includes 1 hour processing)	\$221.00 (includes 1 hour processing)
Significant amendment to Food Control Plan	\$215.00 (includes 1 hour processing)	\$221.00 (includes 1 hour processing)
Additional time	\$215.00 per hour	\$221.00 per hour

Food Act 2014 Verification	2025-26 Fee	2026-27 Fee
Verification of a Food Control Plan (FCP) based on a	\$215.00 per hour for all verification activities, including travel time.	\$221.00 per hour for all verification activities, including travel time.



Food Act 2014 Verification	2025-26 Fee	2026-27 Fee
template or model issued by MPI		
Verification of a plan or model for National Programme 3 (NP3)	\$215.00 per hour for all verification activities, including travel time.	\$221.00 per hour for all verification activities, including travel time.
Verification of a plan or model for National Programme 2 or 1	\$215.00 per hour for all verification activities, including travel time.	\$221.00 per hour for all verification activities, including travel time.
Cancellation of a verification within 3 days without acceptable reason	\$215.00	\$221.00
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	\$215.00 in addition to any time spent, at \$215.00 per hour	\$221.00 in addition to any time spent, at \$221.00 per hour

Food Act 2014 Compliance	2025-26 Fee	2025-26 Timing of Payment	2026-27 Fee	2026-27 Timing of Payment
Issue of Improvement Notice or Notice of Direction	\$215.00 per hour of activity	Payable on invoice	\$221.00 per hour of activity	Payable on invoice
Application to review Issue of Improvement Notice or Notice of Direction	\$215.00 per hour of activity	\$215.00 payable on application Remainder payable on invoice	\$221.00 per hour of activity	\$221.00 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	\$215.00 per hour of activity	Payable on invoice	\$221.00 per hour of activity	Payable on invoice



Food Act 2014 Compliance	2025-26 Fee	2025-26 Timing of Payment	2026-27 Fee	2026-27 Timing of Payment
out corrective actions, review of (successful) appeals/submissions to verification outcomes, surrender, suspension and revocation of registration.				

Additional Fees	2025-26 Fee	2026-27 Fee
FCP template and record blanks (photocopy and bound)	\$35.00	\$36.00
Replacement diary (photocopy and bound)	\$35.00	\$36.00
NP guidance and record blanks (photocopy and bound)	\$35.00	\$36.00
Thermometer	\$35.00	\$36.00
Change of ownership (non-food premises)	\$215.00	\$221.00
General administration fee	\$215.00 per hour	\$221.00 per hour
Hardcopy application fee where no online/electronic option is available	\$90.00	\$93.00

Amusement devices (temporary approval)	2025-26 Fee	2026-27 Fee
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	2025-26 Fee	2026-27 Fee
Registration fee for an Appearance Industry application	\$320.00 (which includes up to 1.5 hour of inspection,	\$329.00 (which includes up to 1.5 hour of inspection,



Appearance Industries Bylaw 2020	2025-26 Fee	2026-27 Fee
	administration, and travel time	administration, and travel time
Additional time for registration/inspection and investigation of justified complaints under the Appearance Industries Bylaw	\$215.00 per hour	\$221.00 per hour

Gambling venue and board venue	2025-26 Fee	2026-27 Fee
Class 4 Gambling Venue and Board Venue applications (includes 2 hours of processing)	\$430.00	\$442.00
Additional processing time	\$215.00 per hour	\$221.00 per hour

Noise Control	2025-26 Fee	2026-27 Fee
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	\$215.00 per hour	\$221.00 per hour
Compliance, monitoring, and enforcement fee	(N/A – new fee)	\$221.00 per hour

Premises licences (non-food)	2025-26 Fee	2026-27 Fee
Travelling shops (no food)	\$215.00	\$221.00
Camping Grounds	\$380.00	\$390.00
Hawkers (not including inside parks)	\$215.00	\$221.00



Premises licences (non-food)	2025-26 Fee	2026-27 Fee
Permanent amusement devices	\$215.00	\$221.00
Mortuaries	\$300.00	\$308.00
Offensive Trades	\$300.00	\$308.00
Change of ownership (non-food premises)	\$215.00	\$221.00
Hardcopy application fee where no online/electronic option is available	\$90.00	\$93.00
Late application administration fee for Special Licences (all classes)	\$130.00	\$134.00

Alcohol licencing fees

Fees by cost/risk score

Risk Category	Cost/risk score	2025-26 Application Fee	2025-26 Annual Fee	2026-27 Application Fee	2026-27 Annual Fee
Very Low	0-2	\$840	\$367	\$865	\$378
Low	3-5	\$1,505	\$965	\$1,550	\$994
Medium	6-15	\$2,143	\$1,682	\$2,237	\$1,732
High	16-25	\$2,916	\$2,949	\$3,003	\$3,037
Very High	26+	\$3,670	\$4,370	\$3,780	\$4,501

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 of events	2025-26 Fee	2026-27 Fee
Class 1	<ul style="list-style-type: none"> 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) 	\$1,748	\$1,800



Special licence class	Type/number of events	2025-26 Fee	2026-27 Fee
Class 2	<ul style="list-style-type: none"> 1-3 medium events (100-400 people) OR 3-12 small events (less than 100 people) 	\$589	\$607
Class 3	<ul style="list-style-type: none"> 1-2 small events (less than 100 people) 	\$132	\$136

Other fees

Description	2025-26 Fee	2026-27 Fee
Manager's certificate - new or renewal application	\$316.25	\$316.25
Temporary Authority (3 month term)	\$789.00	\$813.00
Appeal to Alcohol Regulatory and Licensing Authority (ARLA)	\$672.00	\$697.00
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:

Fee type	2025-26 Fee	2026-27 Fee
Requests for Change to District Plan (deposit)	\$13,500.00 Processing: up to 50 hours	\$14,000.00 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: \$165.00 per hour Planner: \$270.00 per hour	Business Support: \$165.00 per hour Planner: \$280.00 per hour
Hearing Commissioner time shall be recovered for time spent in	\$116.00 per hour \$93.00 per hour <i>Note: the above fees are set</i>	\$116.00 per hour \$93.00 per hour <i>Note: the above fees are set</i>



Fee type	2025-26 Fee	2026-27 Fee
hearings and deliberating. Council Commissioners: Chair: Members: Independent Commissioners: Chair: Member of hearing panel:	<i>in accordance with Local Government Members Determination</i> Actual cost Actual cost	<i>in accordance with Local Government Members Determination</i> 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:

Fee type	2025-26 Fee	2026-27 Fee
Notice of Requirement and Alterations to Notices of Requirement (deposit)	\$13,500.00 Processing: up to 50 hours	\$14,000.00 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: \$165.00 per hour Planner: \$270.00 per hour	Business Support: \$165.00 per hour Planner: \$280.00 per hour
Hearing Commissioner time shall be recovered	\$116.00 per hour \$93.00 per hour	\$116.00 per hour \$93.00 per hour



Fee type	2025-26 Fee	2026-27 Fee
for time spent in hearings and deliberating.	<i>Note: the above fees are set in accordance with Local Government Members Determination</i>	<i>Note: the above fees are set in accordance with Local Government Members Determination</i>
Council Commissioners:		
Chair	Actual cost	Actual cost
Members	Actual cost	Actual cost
Independent Commissioners:		
Chair		
Member of hearing panel		

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

Service	2025-26 Fee	2026-27 Fee
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: \$165.00 per hour Planner: \$270.00 per hour	We encourage use of the ePlan. Costs will be dependent on the officer time required. Business Support: \$165.00 per hour Planner: \$280.00 per hour


Landfill
General refuse charges (any mixed rubbish loads)

Service	2025-26 Minimum charge	2025-26 Cost per tonne	2026-27 Minimum charge	2026-27 Cost per tonne
All light vehicles (cars, vans, utilities, including those with trailers)	\$25.00	\$288.00	\$25.00	\$299.00
All other vehicles	\$120.00	\$288.00	\$120.00	\$299.00

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.

Service	2025-26 Minimum charge	2025-26 Cost per tonne	2026-27 Minimum charge	2026-27 Cost per tonne
All vehicles	\$15.00	\$130.00	\$15.00	\$130.00

Special and hazardous waste charges

Service	2025-26 Minimum charge	2025-26 Cost per tonne	2026-27 Minimum charge	2026-27 Cost per tonne
Household hazardous waste (household quantities only, normal charges otherwise apply)	Free	Free	Free	Free
Tyres (cost applies to any disposal involving more than five tyres)	\$1,030	\$2,060	\$1,060	\$2,120
Polystyrene (prior approval required)	\$2,575	\$5,150	\$2,650	\$5,300
Special waste - general (prior approval required)	\$189	\$378	\$194	\$389



Service	2025-26 Minimum charge	2025-26 Cost per tonne	2026-27 Minimum charge	2026-27 Cost per tonne
Asbestos (prior approval required; price on application for larger volumes)	\$199	\$398	\$205	\$409
Special waste – contaminated soil (prior approval required; price on application for larger volumes)	\$255	\$510	\$255	\$510

Libraries

Description	2025-26 Fee	2026-27 Fee
Interloans (non-urgent) per request	\$15.00	\$16.00
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 three months \$60 for six months \$120 for one year	\$30 for three months \$60 for six months \$120 for one 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

Littering fines (as set by legislation)

Type of littering	2025-26 Fee	2026-27 Fee
Minor littering Including but not limited to: <ul style="list-style-type: none"> cigarette butts wrappers/paper chewing gum 	\$100.00	\$100.00



Type of littering	2025-26 Fee	2026-27 Fee
<ul style="list-style-type: none"> • small amount of food waste • take-away 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 		
<p>Medium littering</p> <p>Including but not limited to:</p> <ul style="list-style-type: none"> • multiple small bags, one to three large bags or boxes of refuse • small furniture items • small amounts of discard due to an insecure load from truck or trailer 	\$200.00	\$200.00
<p>Major littering</p> <p>Including but not limited to:</p> <ul style="list-style-type: none"> • 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. 	\$400.00	\$400.00

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.

Reproduction charges

Fee type	2025-26 Charge	2026-27 Charge
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	Reproduction costs: As notified on request	Reproduction costs: As notified on request
Charged on a case-by-case basis depending on size, original format and condition	Staff time: \$40.00 per half hour	Staff time: \$38.00 per half hour

Considerable labour or materials

For requests that require considerable labour or materials, the following charges will apply:

Fee type	2025-26 Fee	2026-27 Fee
First hour of staff time	Free of charge	Free of charge
Charge per additional half hour of staff time or part thereof	\$40.00	\$38.00
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.

Parking Zone	2025-26 Zone Conditions	2025-26 Charges	2026-27 Zone Conditions	2026-27 Charges
Shoppers (Green HC2) Zone	<ul style="list-style-type: none"> • Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted • Enforcement 7 days per week 	\$3.00 per hour	<ul style="list-style-type: none"> • Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted • Enforcement 7 days per week 	\$3.00 per hour



Parking Zone	2025-26 Zone Conditions	2025-26 Charges	2026-27 Zone Conditions	2026-27 Charges
Commuter (Yellow HC3) Zone	<ul style="list-style-type: none"> No daily maximum parking duration outside of signposted restrictions 9am-5pm Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour \$12.00 maximum daily charge	<ul style="list-style-type: none"> No daily maximum parking duration outside of signposted restrictions 9am-5pm Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour \$12.00 maximum daily charge
Shoppers / Commuter (Purple HC5) Zone	<ul style="list-style-type: none"> Four-hour maximum parking duration outside of signposted restrictions 9am-5pm Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour	<ul style="list-style-type: none"> Four-hour maximum parking duration outside of signposted restrictions 9am-5pm Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour
Petone Shoppers (Pink HC6) Zone	<ul style="list-style-type: none"> Two-hour maximum parking duration outside of signposted restrictions 	\$3.00 per hour	<ul style="list-style-type: none"> Two-hour maximum parking duration outside of signposted restrictions 	\$3.00 per hour



Parking Zone	2025-26 Zone Conditions	2025-26 Charges	2026-27 Zone Conditions	2026-27 Charges
	<ul style="list-style-type: none"> 9am-5pm Public holidays unrestricted Enforcement 7 days per week 		<ul style="list-style-type: none"> 9am-5pm Public holidays unrestricted Enforcement 7 days per week 	
Riverbank car park (Light Blue) Zone	<ul style="list-style-type: none"> No daily maximum parking duration Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour \$12.00 maximum daily charge Monthly pass: \$153.00 Retire reduced monthly pass from Dec 2025 onwards	<ul style="list-style-type: none"> No daily maximum parking duration Public holidays unrestricted Enforcement 7 days per week 	\$3.00 per hour \$12.00 maximum daily charge

Infringements for metered parking

Government announced increases to the fees below from 1 October 2024.

[Click to read their announcement.](#)

Infringement	2025-26 Charge	2026-27 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	2025-26 Charge	2026-27 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



Overstaying excess time	2025-26 Charge	2026-27 Charge
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

Description	2025-26 Charge	2026-27 Charge
If pricing based on power consumption only (\$/kWh)	Maximum cost per kWh: \$0.75/kWh	Maximum cost per kWh: \$0.80/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: \$0.32 Maximum cost per minute when charging: \$0.32
Idle fees (\$/min)	Maximum cost per minute when not charging: \$1	Maximum cost per minute when not charging: \$1

Kerbside rubbish and recycling

Service change	2025-26 Charge	2026-27 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	\$175.00

Service fees apply for any bin changes except downsizing of rubbish bins and upsizing of recycling bins.



Roading

Roading fees and charges

Privately installed motor crossing charges	2025-26 charge	2025-26 Admin/ Inspection charge	2026-27 charge	2026-27 Admin/ Inspection charge
Deposit for privately installed crossing (\$336.00 refunded upon satisfactory completion of crossing)	Remove Service	Remove Service	Service was removed 2025-26	
Deposit for installation of a Heavy Duty or Extra Heavy Duty vehicle crossing (\$569.00 refunded upon satisfactory completion of crossing)	Remove Service	Remove Service	Service was removed 2025-26	
Fee for compliance of installation on completion.		\$228.00		\$255.00

Corridor Access Requests and amendments

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 aligns itself with Upper Hutt City Council's fees and charges for processing CAR. This includes charging a fee for texturizing seal coats where trenches are located within the carriageway.

Request type	2025-26 Charge	2026-27 Charge
Corridor Access Request - Minor Work (per CAR request)	\$233.00	\$236.00
Corridor Access Request - Major Work (per CAR request)	\$266.00	\$270.00
Corridor Access Request - Project Work (per CAR request)	\$1,423.00	\$1,442.00
Fee the texturizing seal coat of a trench in carriageway	\$9.50	\$9.70
Re-inspection Fee	\$233.00	\$236.00
Additional Call out Inspection Fee	\$130.00 per hour	\$132.00 per hour
Cancellation & Reinstatements		
Work Access Permit Extension	\$112.50	\$114.00
Traffic Management Plan Amendment	\$112.50	\$114.00
Corridor Access Request Cancellation	\$112.50	\$114.00
Road Closure Request	\$169.00	\$172.00
Global Corridor Access Request (GTMP)	\$468.00	\$474.00
Non-conformance Penalty Fees		
Minor	\$281.00	\$285.00
Major	\$900.00	\$912.00
Non-notification Penalty	\$337.50	\$342.00
Overdue Corridor Access Request	\$70.00 per week	\$71.00 per week
Overweight Vehicles		
Annual Permit Renewals	\$350.00	\$355.00
Single to 5-trip Permit	\$150.00	\$152.00



Request type	2025-26 Charge	2026-27 Charge
Over-dimensional Vehicles		
Checking Route	New fee 2026-27	\$200.00
Non-compliance Fee	New fee 2026-27	\$912.00
Other Services		
Skip bin or container on road reserve within corridor access	\$90.00 per week	\$92.00 per week
Penalty for non-conformance	\$300.00	\$304.00

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.

2026-27 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	\$163	\$184	\$163	\$184
Waione Street Bridge, Seaview	\$163	\$184	\$115	\$184
Kennedy Good Bridge, Avalon	\$163	\$184	\$115	\$184
Cambridge Terrace, Naenae	\$115	\$184	\$115	\$184
All four signboards	\$605	\$746	\$510	\$746

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



Signboard location	Side A hire per week	Side A production per booking	Side B Hire per week	Side B production per booking
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	\$726.00	\$496.00	\$726.00

Sportsfields and parks

Season charges

Set to recover the percentage of operating cost identified below plus the full operating cost of ancillary services:

	2026-27				
Recovery rates percentage	Level 1	Level 2	Level 3	Children	Training/Winter
Sports	30%	20%	10%	5%	5%
Cricket/Croquet	25%	15%	10%	5%	N/A

	2025-26				
Recovery rates percentage	Level 1	Level 2	Level 3	Children	Training/Winter
Sports	30%	20%	10%	5%	5%
Cricket/Croquet	25%	15%	10%	5%	N/A

One-off or single day hire

We charge 10 per cent of the season charge per game, or 15 per cent of the season charge per day if the game lasts three hours or longer.

Special events charges

We charge fees for hiring out sportsgrounds for events and other special events. Our fees and charges include goods and services tax (GST).

Service	2025-26 Charge	2026-27 Charge
Events and commercial operators	Get in touch	Get in touch



Service	2025-26 Charge	2026-27 Charge
Picnic bookings (30 or more people)	\$61.00	\$63.00
Filming	\$493.50	\$507.00
Marquees for picnics/promotions - small	\$121.50	\$125.00
Marquees for picnics/promotions - up to 50m ²	\$243.50	\$250.00
Marquees for picnics/promotions - up to 100m ²	\$493.50	\$507.00
Marquees for picnics/promotions - larger	\$742.50	\$763.00
Weddings	\$121.50	\$125.00
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	2025-26 Charge	2026-27 Charge
Subdivision review, application processing – Parks officer (new fee 2025-26)	\$126.00 per hour	\$150.00 per hour
Leases and licences application processing – Parks officer (Note: First 5 hours are free, application fee is charged separately) (new fee 2025-26)	\$57.00 per hour	\$60.00 per hour

Swimming Pools

Casual Rates	2025-26 Charge	2026-27 Charge
Adult (without community services card)	\$7.40	\$7.60
Adult (with community services card)	\$5.80	\$6.00
Child – Under ten with Community Service Card	Free	Free
Child – Ten and over	\$5.30	\$5.50



Casual Rates	2025-26 Charge	2026-27 Charge
Student (with ID)	\$5.80	\$6.00
Over 65s	\$5.80	\$6.00
Accessibility (for people with disability)	\$5.80	\$6.00
Spectator (non-supervising adult)	\$3.20	\$3.30
Family pass (two adults/four children)	\$26.00	\$26.80
Zoom Tube	\$5.80	\$6.00
Liquid Fitness Class	\$10.00	\$10.30
Easy Move or Nifties Class (selected pools)	\$7.00	\$7.20
Private Spa/Sauna and Swim (selected pools)	\$9.50	\$9.80
Shower only	\$4.20	\$4.30
Supervising Adult for child under 10	Free	Free

Concession Rates	2025-26 Charge	2026-27 Charge
Adult 10 swim	\$66.50	\$68.40
Adult 30 swim	\$191.00	\$194.40
Accessibility 10 swim (for people with disability) Carers or support people assisting receive free admission	\$52.50	\$54.00
Child 10 swim	\$47.50	\$48.80
Child 30 swim	\$136.50	\$140.30
Over 65s, Student (with ID) and Adult with community services card 10 swim	\$52.50	\$54.00
Over 65s, Student (with ID) and Adult with community services card 30 swim	\$150.80	\$155.00
Liquid Fitness 10 Class	\$90.00	\$92.50
Easy Move or Nifties Class 10 Class	\$62.00	63.70
Recreation programmes 10 classes	\$68.00	\$69.90



Gym and Swim Memberships	2025-26 Charge	2026-27 Charge
Swim or Gym only (weekly)	\$12.50	\$12.90
Swim and Gym (weekly)	\$18.00	\$18.50
Community Card Green Prescription (weekly)	\$14.50	\$14.90
Swim or Gym over 65s (weekly)	New fee 2026-27	\$10.50

Swim City – Learn to Swim *	2025-26 Charge	2026-27 Charge
Aquatots, Preschool & School Age (25 mins – 45mins) per lesson	\$18.00	\$18.00
School Age (1 hour) per lesson	\$20.00	\$20.00
Adult (25 mins) per lesson	\$21.00	\$21.00
Private – Child (25 mins) per lesson	\$38.00	\$38.00
Private – Adult (25 mins) per lesson	\$50.00	\$50.00

* Lessons align with school term.

* Payments are fortnightly; on Mondays and bookings are continuous.

Pool hire	2025-26 Charge	2026-27 Charge
Regular hire (25 metres per hour)	\$84.00	\$86.40
Casual hire (25 metres per hour)	\$147.50	\$151.70
Regular hire (50 metres per hour) - Wainuiomata pool	\$184.00	\$189.20
Casual hire (50 metres per hour) - Wainuiomata pool	\$306.00	\$314.60
Lane charge (25 metres per hour)	\$29.50	\$30.30
School groups	2025-26 Charge	2026-27 Charge
Group hire for lessons (per head)	\$2.50	\$2.60
Meeting rooms	2025-26 Charge	2026-27 Charge
Casual hire (per hour)	\$31.50	\$32.40

Venue Hire – Community Halls and Neighbourhood Hubs



Principles:

- Spaces should be optimised, multi-purpose and flexible and serve a wide range of activity,
- 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, 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 officers 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	2025-26 Charge			2026-27 Charge		
	Community	Individual Benefit	Commercial	Community	Individual Benefit	Commercial
Monday – Friday	\$22.00	\$35.00	\$43.50	\$23.00	\$36.00	\$45.00



Weekends and public holidays	\$25.00	\$39.50	\$49.50	\$26.00	\$41.00	\$51.00
Minoh House	2025-26 Charge			2026-27 Charge		
	Community	Individual Benefit	Commercial	Community	Individual Benefit	Commercial
Education Session	\$78.00	\$125.00	\$156.00	\$80.00	\$128.00	\$160.00
Half day	\$130.00	\$208.00	\$260.00	\$134.00	\$215.00	\$268.00
Full day	\$260.00	\$416.00	\$520.00	\$268.00	\$429.00	\$536.00
Social Events	\$260.00	\$416.00	\$520.00	\$268.00	\$429.00	\$536.00

Neighbourhood Hub Bookable Spaces

- Includes AV for where AV is supplied,
- Weekend bookings between 7am Saturday and 7pm Sunday attracts a 10% 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.

Meeting rooms in Neighbourhood Hubs	2025-26 Charge			2026-27 Charge		
	Community	Individual Benefit	Commercial	Community	Individual Benefit	Commercial
Eastbourne – small	\$17.00	\$27.00	\$33.50	\$17.50	\$27.50	\$34.50
Koraunui – small	\$17.00	\$27.00	\$33.50	\$17.50	\$27.50	\$34.50
Walter Nash – small	\$17.00	\$27.00	\$33.50	\$17.50	\$27.50	\$34.50
Wainuiomata – small	\$17.00	\$27.00	\$33.50	\$17.50	\$27.50	\$34.50
Wainuiomata – medium	\$19.50	\$31.00	\$39.00	\$20.00	\$32.00	\$40.00
Petone – Boardroom	\$19.50	\$31.00	\$39.00	\$20.00	\$32.00	\$40.00
Eastbourne – Boardroom	\$19.50	\$31.00	\$39.00	\$20.00	\$32.00	\$40.00
Koraunui – medium A	\$19.50	\$31.00	\$39.00	\$20.00	\$32.00	\$40.00
Koraunui – medium B	\$19.50	\$31.00	\$39.00	\$20.00	\$32.00	\$40.00



Meeting rooms in Neighbourhood Hubs	2025-26 Charge			2026-27 Charge		
	Community	Individual Benefit	Commercial	Community	Individual Benefit	Commercial
War Memorial Library – third floor	New fee 2026-27	New fee 2026-27	New fee 2026-27	\$20.00	\$32.00	\$40.00
Koraunui – Large A	\$33.50	\$53.50	\$67.00	\$34.50	\$55.00	\$69.00
Koraunui – Large B	\$33.50	\$53.50	\$67.00	\$34.50	\$55.00	\$69.00
Koraunui – Large A& B	\$67.00	\$107.00	\$134.00	\$69.00	\$110.00	\$138.00
Walter Nash – large	\$33.50	\$53.50	\$67.00	\$34.50	\$55.00	\$69.00
Walter Nash – large combined	\$67.00	\$107.00	\$134.00	\$69.00	\$110.00	\$138.00

Walter Nash Courts	2025-26 Charge		2026-27 Charge	
	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	\$46.00	\$66.00	\$47.50	\$68.00
Two courts	\$82.50	\$117.50	\$85.00	\$122.00
Three courts	\$119.00	\$169.00	\$122.50	\$175.00
Four courts	\$155.50	\$220.50	\$159.00	\$227.00
Five courts	\$192.00	\$272.00	\$196.00	\$280.00

Walter Nash Stadiums	2025-26 Charge			2026-27 Charge		
	Community	Individual Benefit	Commercial	Community	Individual Benefit	Commercial
Front stadium – all day	\$1,070	\$1,715	\$2,142	\$1,100	\$1,760	\$2,200



Front stadium – ½ day	\$535	\$856	\$1,070	\$550	\$880	\$1,100
Back stadium – full day	\$803	\$1,285	\$1,607	\$825	\$1,320	\$1,650
Back stadium – ½ day	\$400	\$642	\$803	\$415	\$415	\$830
Full facility – all day	\$2,410	\$3,856	\$4,820	\$2,480	\$3,970	\$4,960
Full facility – ½ day	\$1,674	\$2,678	\$3,348	\$1,725	\$2,760	\$3,450

Note: Charges are for venue only with separate charges applying for equipment, cleaning, security etc on enquiry.

Little Theatre

All Little Theatre bookings will require refundable bonds

Hours and sessions	2025-26 Fees	
	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	\$225	
Post event reset and tech check	\$225	
Site cleaning	\$180	
Technician*	\$75	
*Minimum three hours,		

Hours and sessions	2026-27 Fees	
	Monday to Friday	Weekends and public holidays
Full Day Hire (8am-11pm)	\$447	\$612
Per hour after 11 pm	\$103	\$144



Hours and sessions	2026-27 Fees	
	Monday to Friday	Weekends and public holidays
Note: 25% discount for community organisations.		
Site and tech induction, post event reset	\$483	
Site cleaning	\$185	
Technician* - per hour	\$80.50	
*Minimum three hours,		

Dowse Museum

Some bookings require refundable bonds.

Room charges (per hour)	2025-26 Fees	2026-27 Fees
James Coe 1	\$78.00	\$80.00
James Coe 2	\$68.00	\$70.00
Foyer	\$72.00	\$74.00
Meeting room	\$42.00	\$43.00
Courtyard	\$42.00	\$43.00
James Coe Centre (JC1+JC2)	\$132.00	\$136.00
Staff charges (per hour)		
Duty Manager	\$42.00	\$43.00
Bar Staff/After Hours	\$36.00	\$37.00
Security Staff	\$62.00	\$64.00
Discount rates		
Hutt City Council	20%	20%
Community	60%	60%
Post event cleaning cost	\$50.00	\$50.00



Āpitihangā 1: Kuputaka

Appendix 1: Glossary

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 a 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.

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, dept 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.



Critical infrastructure – Assets which provide critical services and 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 governs 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, i.e. “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’s to collect and manage water, wastewater, storm water 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 (LGA) – 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).

<https://www.huttcity.govt.nz/people-and-communities/kaupapa-maori/mana-whenua>

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.

PPE – An accounting term for Property, plant and equipment representing all the assets of the Council, such as land buildings, pipes, roads, community facilities.

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 use 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 owned subsidiary 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 Long Term Plan (10 Year Plan) or other new significant plans.

Subsidiaries – A company or trust, in which Council is at least a 50% 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.

Tiaki Wai Limited – Tiaki Wai is the new organisation that will deliver drinking water, wastewater and reticulated stormwater services across the metropolitan Wellington area from 1 July 2026, replacing Wellington Water Limited.

Targeted rate – Any rate levied other than the general rate, which is targeted at users of a service such as refuse, recycling, green waste, and the Jackson Street Programme.

Three Waters / Water Services – A term for grouping the three water services together: water supply; wastewater; and stormwater.

Urban Plus Limited (UPL) & Urban Plus Limited Developments Limited (UPLD DL) – These are Council owned subsidiaries and are multidisciplinary 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).

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.



Āpitihanga 2: Tō koutou Koromatua me ngā Kaikaunihera

Appendix 2: Your Mayor and Councillors

Hutt City Council is made up of 13 Councillors and a Mayor. Along with all other local authorities in New Zealand, Council is elected every three years.

The Mayor and five Councillors are elected on a city-wide basis, while six Councillors are elected to represent their respective wards, all working in the best interests of the city as a whole. There are six wards – Central, City Wide, Harbour, Northern, Wainuiomata, and Western, each with one Councillor. There is one Māori ward – Mana Kairangi ki Tai Māori Ward.

Following elections in October 2025, 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

UPDATED MAYOR AND COUNCILLORS PHOTOS TO BE INSERTED



Āpitianga 3: Whakapā mai

Appendix 3: Contact details

Hutt City Council

Address: Administration Building, 30 Laings Road, Lower Hutt

Postal Address: Private Bag 31 912, Lower Hutt 5010

Phone: 04 570 6666 | 0800 HUTT CITY

After hours emergencies:
04 570 6666 | 0800 HUTT CITY

Email: contact@huttcity.govt.nz

Website: huttcity.govt.nz

Facebook: facebook.com/huttcitycouncil

Tumu Whakarae Chief Executive: 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

Kōraunui 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



**<Te Reo> | 10 Year Plan 2024-2034
Amendment**

**COVER
PAGE**

10 Year Plan 2024-2034 Amendment



Ngā hua o roto | Contents

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Rautaki hanganga | Infrastructure Strategy10

Ngā Kaupapa Here | Policies.....12

DRAFT



Nau mai ki tō tatou mahere tekau tau | Welcome to our 10 Year Plan 2024-2034 Amendment

We need to make an amendment to the 10 Year Plan 2024-2034 because councils in the metro Wellington region will no longer fund, own or operate water services once they are transferred to Tiaki Wai on 1 July 2026. This is a major change to council responsibilities and has direct impacts on how these services are delivered and accounted for.

Under the new model, water services will no longer be included in Council rates, and Tiaki Wai will directly charge property owners for water services.

The Local Government Act requires any significant change to the Council's strategic direction or financial framework to be reflected in the 10 Year Plan.

This update ensures transparency about the shift in responsibilities and provides accurate financial planning for the coming years.

Tiaki Wai

In 2023, the Government introduced Local Water Done Well, setting expectations for safe, reliable and financially sustainable water supply, wastewater and stormwater services.

Tiaki Wai is the regional response to that challenge, ensuring the network is fit for purpose now and in the future. Mana Whenua support and are participating in Tiaki Wai.

Hutt City Council, Porirua City Council, Upper Hutt City Council, Wellington City Council and Greater Wellington Regional Council have jointly agreed to set up this council-owned organisation to own the water services assets and manage water supply, wastewater and stormwater services across the region.

The need for change has been recognised for some time. The 2016 Havelock North contamination event highlighted the importance of strong oversight and risk management in ensuring safe drinking water. Across New Zealand, decades of underinvestment have contributed to ageing pipes and infrastructure that will require major replacement and renewal.



Tiaki Wai has been designed to give the region a more consistent, better-resourced and future-focused approach to water services. Tiaki Wai will plan and invest across the whole metropolitan area, respond to long-term infrastructure challenges, and avoid the constraints of individual council funding cycles.

A Partners' Committee has representatives from each Council and Mana Whenua. The Partners' Committee will issue a Statement of Expectations for Tiaki Wai, monitor the implementation of the Statement of Expectations, monitor the financial and non-financial performance of Tiaki Wai, and appoint and remove Directors of the Board.

Tiaki Wai is seeking public feedback on their Water Services Strategy, which includes planned investment, asset management and pricing. You can find out more and have your say at www.tiakiwaimetro.co.nz until 22 April.

Why is Council not consulting again on this 10 Year Plan amendment?

Our communities expressed support for the new Tiaki Wai model in consultation in early 2025, so further formal consultation is not required.

In early 2025, a clear majority across the region expressed support for what is now the Tiaki Wai operating model, including 73.5% of Lower Hutt respondents.

From 1 July 2026, Tiaki Wai will own and operate the region's water supply, wastewater and stormwater assets, and will be responsible for funding, delivering and billing property owners for these services. This 10 Year Plan amendment gives effect to that change and ensures Hutt City Council's planning and financial information accurately reflects its reduced role from 2026 onwards.

The next full review of Council's strategic direction, budgets and infrastructure planning will occur through the 10 Year Plan 2027-2037.



◀Te Reo▶ | Summary of amendments

The following pages of the 10 Year Plan 2024-2034 have been amended to reflect the decisions made. Updated pages are presented below.

Document	Description of key amendment
Significance and Engagement Policy	To minimise unnecessary duplication and inconsistency the Policy will be aligned with the Tiaki Wai Significance and Engagement Policy, once it is confirmed.
Revenue and Financing Policy	All references and content related to water supply, wastewater and stormwater have been removed. A new category for water utilities has been created.
Development Contributions Policy	All references to water supply, wastewater and stormwater have been removed. All capital projects and charges related to these activities have been removed from Schedule 1 of the policy. All catchment maps have been removed as the remaining Transport charge applies district-wide.
Rates Remission Policy	All references to water supply, wastewater and stormwater have been removed from the policy. Policy will apply to Hutt City Council rates only from 1 July 2026.
Infrastructure Strategy	Water supply, wastewater, and stormwater have been removed from year three of the 10 Year Plan and onwards. The strategy now reflects the Tiaki Wai ownership of these services from 1 July 2026. All projects identified in the Infrastructure Strategy have been transferred to Tiaki Wai to deliver.
Financial Strategy	Budgets are updated to remove impacts of all water supply, wastewater, stormwater, waters-related subdivision and trade waste operating and capital costs, revenue, assets, liabilities and debt from year three of the 10 Year Plan and onwards.
Statements of service performance	Water supply, wastewater and stormwater service performance measures were removed from year three onward. Remaining performance measures were reviewed and reorganised.



Rautaki pūtea | Financial strategy

Background

The financial strategy enables investment into Te Awa Kairangi ki Tai Lower Hutt in a sustainable way.

The strategy was prepared for the 2024–2034 10 Year Plan ahead of changes to the Government's water reform programme. The strategy included funding for a significant programme of work aimed at improving the city's water services. Due to the establishment of Tiaki Wai and the transfer of water services assets and operational delivery, Hutt City Council will no longer deliver this programme of work.

The financial strategy has been updated to reflect the financial impact of this key change.

Changes to the strategy

The key changes to Council's strategy are reduction in operating and capital spend as well as revenue related to water services. This has the impact of reducing the projected rates revenue increases and net debt forecasts. Based on the current financial projections and budget assumptions, it also means we are expecting to reach balanced operating budgets earlier than previous plans which included budgets for water services. This is dependent on the decisions made by elected members.

Financial projections

Key changes in financial projections are presented below. These mainly impact water services activities.

10 Year Plan 2024-2034 Amendment

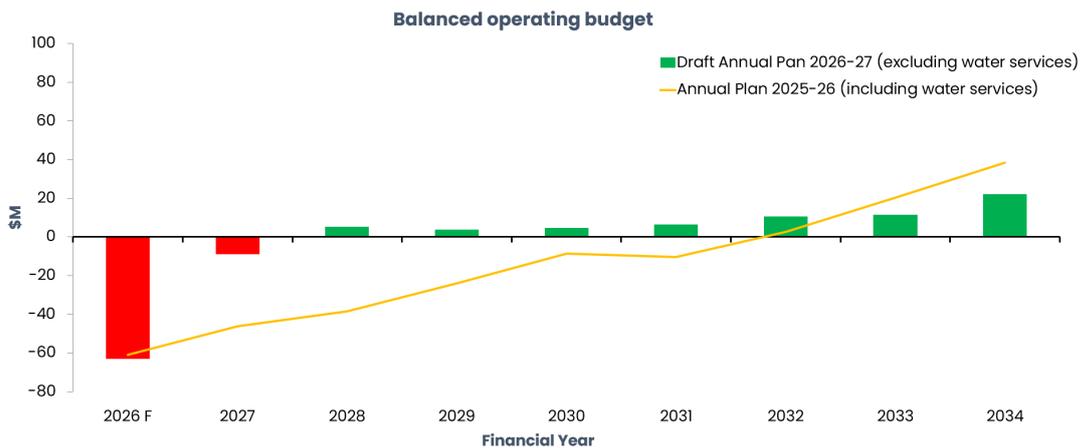
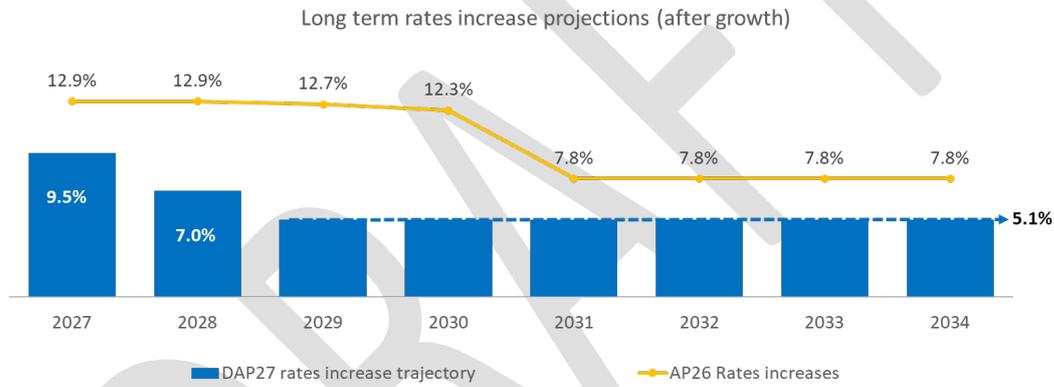


Budget reduction 2027 to 2034

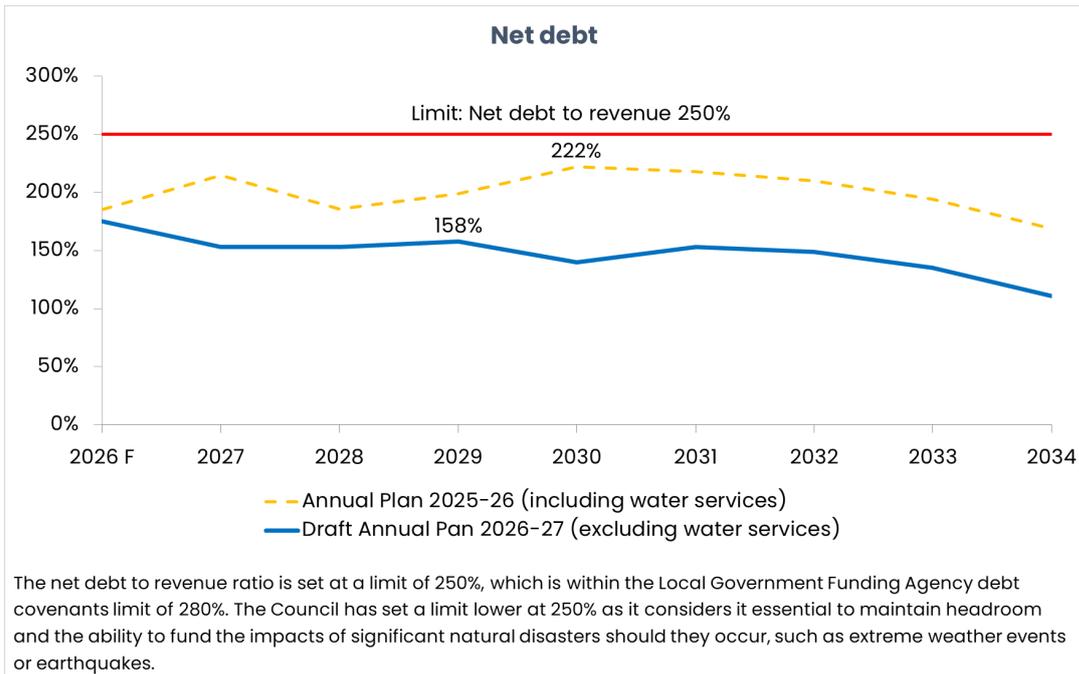
Capital expenditure **\$1.5B**

Operating expenditure **\$1.9B**

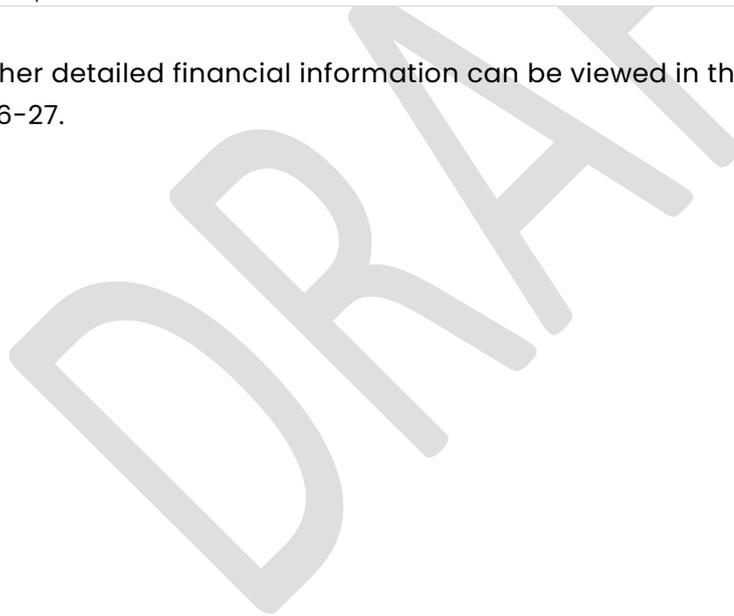
Revenue **\$1.9B**



Council meets the legislative balanced budget requirement as defined in s100 of the Local Government Act 2002 from 2027 (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.



Further detailed financial information can be viewed in the Draft Annual Plan 2026-27.





Te reweniu me ngā Kaupapa here pūtea | Revenue and financing policy

He whakatakinga

Introduction

A number of funding sources are available to Council to fund its activities, ranging from general and targeted rates through to fees and user charges. This policy outlines Council's approach to funding its activities. It provides information on what funding tools are used and who pays, as well as describing the process used to make these decisions. The Revenue and Financing Policy sets out the rules for sharing the costs of running the city.

This policy should be read in conjunction with the funding impact statement (see Section 6). The funding impact statement is the mechanism used to implement the Revenue and Financing Policy and provides details on how rates are set.

Ngā panonitanga o te Kaupapa here

Changes to the policy

In the draft policy, Council proposes:

- no changes to the overall rating framework, i.e. retain the use of Capital Value, no introduction of a Uniform Annual General Charge (UAGC) and retain the policy of applying a fixed general rates allocation across existing main property categories;
- minor updates to policy wording to reflect removal of Water services activities;
- the creation of a new "Water Utilities" general rate allocation category and move the five water utility rating units from the "Utilities" to the new "Water Utilities" category; and
- To fix general rate allocations for the Utilities and Water Utilities categories at 2025-26 levels.

The proposed changes to the Utilities category are targeted and technical in nature. They are intended to maintain consistency for properties within the utilities sector.



Rautaki hanganga | Infrastructure Strategy

Background

Investment in infrastructure ensures we have a connected, resilient city where people and communities thrive.

The Infrastructure Strategy was prepared for the 2024-2034 10 Year Plan ahead of changes initiated by the Government's water reform programme. It sets out the investment strategy that Council will take on core water and roading projects over the next 30 years.

Due to the transfer of water services assets and delivery to Tiaki Wai, Hutt City Council will no longer deliver this programme of water services work.

The infrastructure strategy will undergo a full review as part of the 2027-2037 10 Year Plan because of the transfer of water services. In the interim, the water services projects and monitoring described in the current infrastructure strategy should be read as the responsibility of Tiaki Wai.

Changes to the strategy

Water Supply, Wastewater and Stormwater are considered removed from the strategy outcomes and scope of the Infrastructure Strategy.

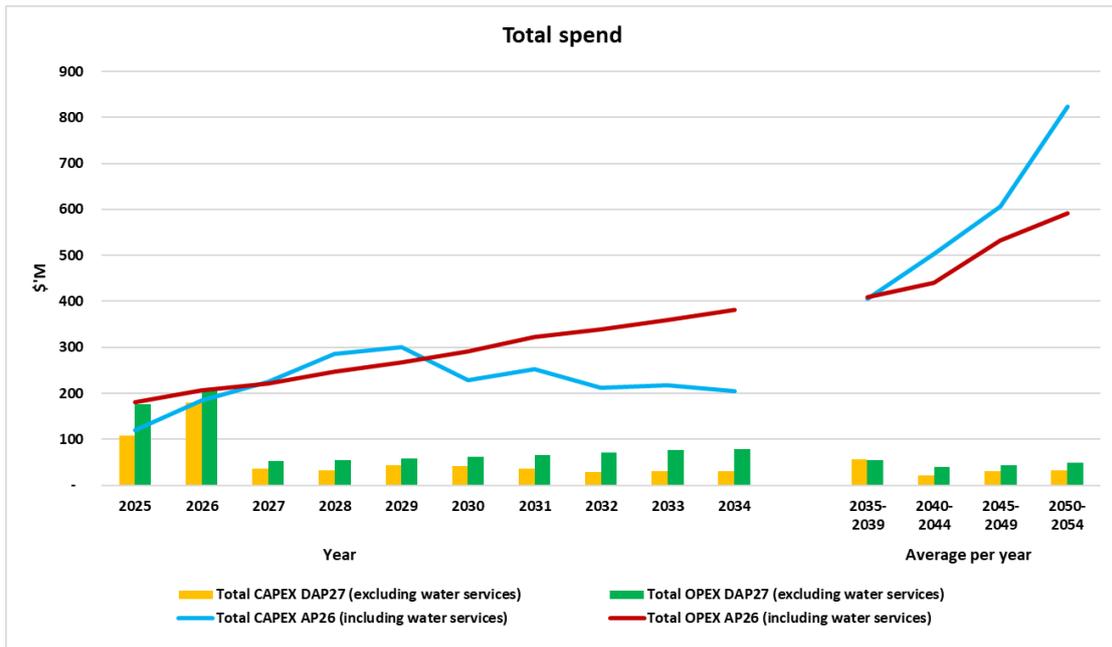
From 1 July 2026, management of the core water infrastructure networks outlined in the Infrastructure Strategy (p.213) shifts to Tiaki Wai.

The challenges and risks resulting from ageing water infrastructure remain. More intense weather events will continue to impact our city and place pressure on the stormwater network. Responding to these challenges will be the responsibility of Tiaki Wai.

The responsibility for reporting mandatory performance measures for water services (p.233) has shifted from Council to Tiaki Wai.

Financial projections

The costs associated with water services have been removed from the total capital and operational expenditure budgets, refer to graph below.



Check out the full Infrastructure Strategy here: <link>





Ngā Kaupapa Here | Policies

Kaupapa here mō ngā take hirahira me ōna tikanga whakapā

Significance and Engagement Policy

All councils are required to have a Significance and Engagement Policy under the Local Government Act 2002. Hutt City Council's Significance and Engagement Policy (the Policy) sets out the general approach that Council will take to determine the significance of proposals and decisions relating to issues, assets or other matters. It also sets out the criteria or procedures that are to be used by Council in assessing the extent to which issues, proposals, assets, decisions, or activities are significant or may have significant consequences. The Policy clarifies how and when communities can expect to be engaged in decisions about different matters.

The Policy must be reviewed every three years and is next due for review in 2027.

Ngā panonitanga o te Kaupapa here

Changes to the Significance and Engagement Policy

Council has agreed to transfer all water infrastructure water services and associated reporting to Tiaki Wai. From 1 July 2026, references within the Significance and Engagement Policy on delivering or engaging on water services are considered removed. These changes ensure the Policy accurately reflects Council's new role following the transfer. Council will refer to the Significance and Engagement Policy of Tiaki Wai where appropriate, confirming that engagement on water-related matters will follow the new organisation's processes.

From 1 July 2026:

- the Strategic Assets list within the Significance and Engagement Policy is amended to remove water-related activities as they are no longer managed by Council; and
- a transitional note is added to the cover of the Significance and Engagement Policy to outline the amendments.

You can view the transitional note and the Policy at this [draft content link](#).

Kaupapa here muru rēti

Rates Remission Policy

Councils can have a Rates Remission Policy to provide relief from rates. These are set in accordance with section 102(3) of the Local Government Act 2002.



A Rates Remission Policy provides a reduction in the amount of rates payable on a property.

Council reviewed the Rates Remission Policy for the 10 Year Plan 2024-34 and made no changes. The policy will grant relief in eight different scenarios, including some rates for schools.

The Policy must be reviewed every three years and is next due for review in 2027.

Check out the full policy <link>

Ngā panonitanga o te Kaupapa here

Changes to the policy

Hutt City Council has agreed to transfer all water infrastructure, services and reporting to Tiaki Wai. As a result, references to water supply, wastewater and stormwater are now considered removed from the Rates Remission Policy. These changes ensure the Policy accurately reflects Council's changed role in water services. Any remissions granted under the updated policy will apply to Council rates only and do not apply to water charges.



Draft Annual Plan 2026–27 Engagement Document

Charting a new course together

We are in year three of Hutt City Council's 10 Year Plan 2024–2034, which sets out the services and projects we will fund over the next decade.

Financial pressure on ratepayers, Government direction on rates capping and upcoming legislative changes have highlighted the importance of the work we're already doing to contain rate increases for our communities.

In February 2026, Hutt City Council approved *Adjusting Our Sails*, a target operating model report that responds to dealing with the unprecedented change facing local government. It outlines a programme to reduce Council's costs to reduce the rates burden, respond to cost-of-living challenges and prepare for rates capping. This will guide our decision-making over the next three years as we engage with our community about service reductions and asset divestment. No decisions have been made at this stage.

This Annual Plan begins charting that new course with ongoing savings and efficiencies, while we develop proposals for future community engagement. It is grounded in careful financial management, ensuring every dollar is aligned to what matters most. These measures, and the transfer of water services to Tiaki Wai, have enabled us to reduce the proposed rates increase to \$4.33 per week or \$225 per year for an average household.

The overall rates revenue increase of 9.5% (after growth) is less than the 12.9% (after growth) signalled last year. Proposed rates rises vary across the different rating categories.

We want to hear from you about whether this strikes the right balance between affordability, continued investment and meeting the needs and expectations of our communities.

Want to know more?

You can view the full draft Annual Plan at hutt.city/draftannualplan



Our current situation

<\$100 rates spend graphic>

Many strengths to build on

Council has modernised systems, strengthened financial discipline, and invested in digital capability. We are a trusted central government partner and a regional leader in water renewals.

We have tripled our investment in water services over the past few years.

Our people are one of our greatest strengths, supported by strong partnerships with Mana Whenua and constructive regional collaboration.

A difficult economic environment

Cost-of-living pressures continue to increase, placing real strain on household budgets. At the same time, the cost of delivering council services continues to rise.

Council operates as a lean organisation, with fewer staff and less spending than comparative councils on both a per/household and per/resident basis. We have made savings of \$55 million recent years as part of the 10 Year Plan and Annual Plan processes and are implementing smarter, more cost-effective ways to deliver services, including through AI and technology.

In February 2026, Council approved *Adjusting Our Sails*, a target operating model report, showing we need to save approximately \$24 million annually by 2034 to meet the Government's proposed 4% rate cap. Savings of this scale cannot be made without fundamental changes to the services we provide, and we anticipate reducing the number of assets we own.

Managing our infrastructure and assets

Infrastructure remains one of Council's most significant challenges. While water services will transfer to Tiaki Wai on 1 July 2026, Council will continue to face substantial infrastructure pressures across transport, community facilities, parks, and resilience assets, with many requiring upgrades.

This Annual Plan prioritises investment in maintaining safety, compliance and service reliability while managing affordability.

Impact of Government reforms



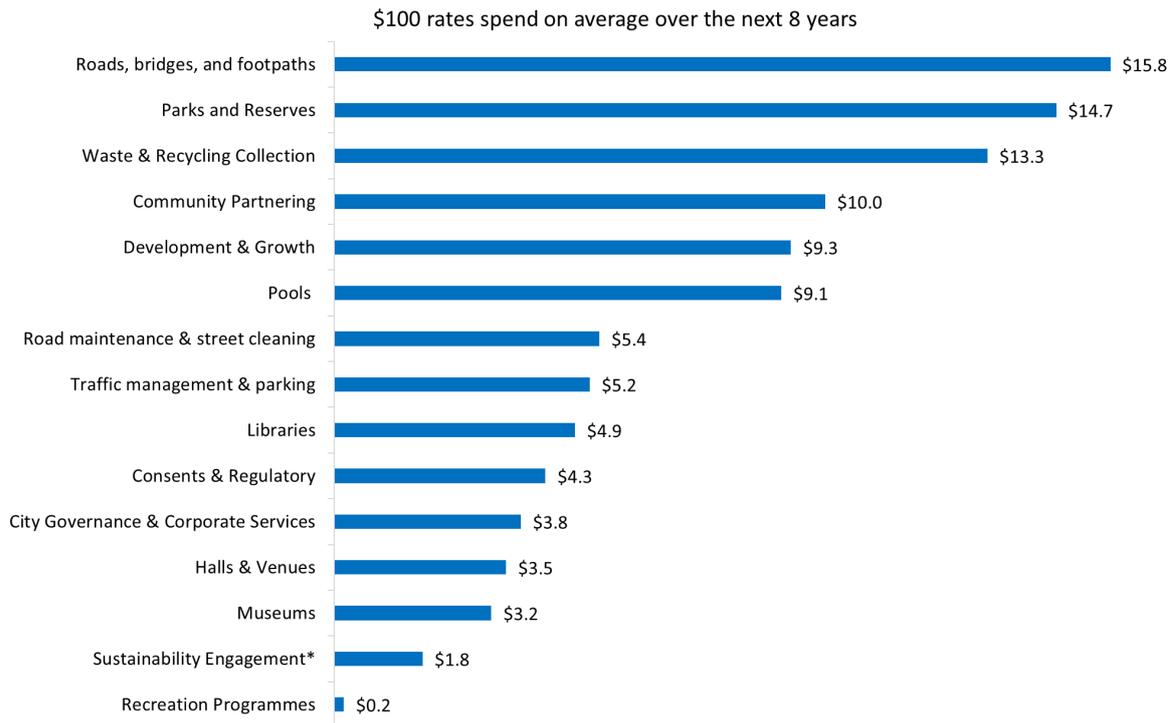
Should government reforms like rates capping go ahead, this would significantly restrict councils’ ability to fund rising costs, renew ageing infrastructure, and respond to growth or climate resilience demands.

The Government is also progressing major changes to the local government system, including the potential amalgamation of local councils and the replacement of the Resource Management Act. Council is engaging constructively with these reforms to ensure they can be implemented effectively while continuing to deliver essential services.

Changing climate and weather events

Climate change is increasing the frequency and severity of weather events. Council is responding by delivering Te Wai Takamori o Te Awa Kairangi (RiverLink), a major project in partnership with Mana Whenua, Greater Wellington and central government.

We are also building capacity into our budgets to respond to increasingly frequent weather events.



* We expect to receive \$4.60 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.*

Back page

Changes in this Annual Plan

This year we are proposing to largely deliver year 3 of the 10 Year Plan 2024–2034. Other than the transfer of water services to Tiaki Wai, we are not making any significant changes to previous financial decisions on assets, services and projects.

Fees and charges

We are proposing to increase fees and charges to reduce the impact on ratepayers, and ensure users pay for the services they receive. Check out the full list of proposed fees and charges in the draft Annual Plan at hutt.city/draftannualplan.

Investing in a programme of change

To make savings and minimise future rates increases, *Adjusting Our Sails*, our target operating model report sets the direction for a structured programme of change over time. Council has approved an initial \$2M investment for the change programme in 2026–27. Find out more about this at hutt.city/aos.

Changes to water services

The water services revenue, costs, assets and liabilities have been removed from Council's budget from 1 July 2026. Property owners will receive a separate invoice for water services from Tiaki Wai. The Tiaki Wai Water Services Strategy is open now for public feedback until 22 May at www.tiakiwai.co.nz

Changes to the Revenue and Financing Policy

The upcoming transfer of water services prompted a review of the Revenue and Financing Policy to ensure it remains accurate once these services are no longer delivered by Council. Most of the policy remains appropriate and continues to apply. Changes are limited to removing references to water services, and a proposal to introduce a new “water utilities” rating category. Refer to the separate consultation to learn more and have your say at hutt.city/RFconsultation



What do you think?

This year we are seeking feedback on:

- The proposed rates increase of \$4.33 per week or \$225 per year for an average household. The overall rates revenue increase proposed is 9.5% (after growth) and varies across the different rating categories. Note that the increase will apply to the portion of your Hutt City Council rates bill that remains after water services charges are transferred to Tiaki Wai on 1 July.
- Proposed changes to fees and charges
- Our future approach to managing costs and delivering services under our targeted operating model

We have a handy rates calculator where you can see what your estimated Hutt City Council rates would be for 2026-27 [<LINK>](#)

Your feedback helps us understand what matters most and gives elected members the confidence to make decisions that reflect the priorities of our resident and business communities.

Share your feedback and view the full draft Annual Plan online at hutt.city/draftannualplan or see our friendly team at your local neighbourhood hub.

Feedback closes at 5pm on 1 May 2026.

<<QR code>>

Report no: SLTAP2026/1/60

Revenue and Financing Policy Consultation

Purpose of Report

1. The purpose of this report is to approve the Draft Revenue and Financing Policy and the supporting consultation material ahead of beginning the consultation process on 30 March 2026.

Recommendations

That the Subcommittee recommends Council:

- (1) approves the Draft Revenue and Financing Policy consultation document attached as Appendix 1 to the report for public consultation between 30 March to 1 May 2026;
- (2) approves the Draft Revenue and Financing Policy for consultation, attached as Appendix 2 to the report;
- (3) considers any further feedback and direction to be provided to officers ahead of finalisation of the Revenue and Financing Policy Consultation material; and
- (4) delegates to the Chief Executive, in consultation with the Mayor, authority to make minor editorial changes to these documents prior to publication for public consultation.

Background

2. The Revenue and Financing Policy outlines how Council funds its activities and the mix of funding tools used, including rates, fees and charges, and other sources of revenue.
3. Council considered the draft Revenue and Financing Policy on 27 February 2026 and provided direction to officers on the draft policy.
4. Following this direction, officers have prepared:
 - a consultation document, summarising the proposed policy changes, and
 - the full Draft Revenue and Financing Policy.

5. These documents are intended to support public understanding of the proposed funding approach and to enable meaningful feedback during the consultation period.

Discussion

6. Approval is sought for the draft policy and supporting consultation material to enable public consultation to occur between 30 March and 1 May 2026 as a part of the policy review process.
7. The consultation process will include:
 - online publication of the consultation document, draft policy and survey on Council's website
 - paper copies of the consultation document, draft policy and survey at hubs and libraries
 - promotion through Council communication channels
 - opportunity for submitters who wish to present their views to Council.
8. Following the consultation period, officers will prepare advice for Council for the subcommittee meeting on 13 May 2026 to inform decisions on the Revenue and Financing Policy.
9. Final decisions on the policy will be required by Council on 3 June 2026. Decisions at this meeting will be reflected in the final Revenue and Financing Policy to be adopted on 30 June 2026.

Climate Change Impact and Considerations

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

Consultation

11. Consultation is to be carried out in accordance with section 82 of the Local Government Act 2002. Please refer to the details in the report and appendices related to the consultation.

Legal Considerations

12. A legal review was carried out to ensure that the consultation document meets the legislative requirements outlined in the Local Government Act 2002, Local Government (Rating) Act 2002 and the Rating Valuations Act 1998.

Financial Considerations

13. All relevant financial considerations are included in the report and appendices.

Appendices

No.	Title	Page
1↓	Appendix 1: Draft Revenue and Financing Policy consultation document	250
2↓	Appendix 2: Draft Revenue and Financing Policy for consultation	255

Author: Deepu Nunnian, Manager Financial Planning & Performance and Alicia Andrews, Manager Finance Transaction Services

Reviewed By: Jenny Livschitz, Group Chief Financial Officer and Jarred Griffiths, Director Strategy and Engagement

Approved By: Jo Miller
Chief Executive

Have Your Say – Revenue and Financing Policy update 2026

We are proposing to make changes to the Revenue and Financing Policy

The Revenue and Financing Policy is a supporting policy for the 10 Year Plan and provides the foundation for the rate setting process.

The Policy is normally reviewed every three years as part of developing the 10 Year Plan. This year, we need to update the Policy to reflect Council's decision to transfer responsibility for drinking water, wastewater and stormwater services to Tiaki Wai, the new regional water organisation, from 1 July 2026.

In reviewing the Policy, we have followed the process set out in the Local Government Act 2002 (the Act), including considering the factors in section 101 (3) (a) and (b).

While this policy affects everyone in our community in one way or another, you may be particularly interested in the proposed changes to this policy if you:

- Own a Utility property in the Lower Hutt area – this definition typically applies to electricity network companies; gas network operators; telecommunications infrastructure or water network operators
- are a Lower Hutt ratepayer

If changes are made, they will apply from 1 July 2026.

What you need to know

What is the revenue and financing policy?

The Revenue and Financing Policy sets out the rules for sharing the costs of running the city.

It provides the foundation for Council's rates setting and determines how each Council activity is to be funded.

Through the RFP, Council determines:

- The valuation basis for rating: land value or capital value
- The mix of funding for each council activity, including the mix of general and targeted rates, fees and charges as well as capital revenues and borrowing
- How general rates are allocated across different property categories, including through the setting of general rates differentials.

Requirements for the RFP are set out in the Act, in particular sections 101 (3), 102 and 103. Importantly, the Act requires Council to follow a two-step process when setting its RFP.

Step one involves Council determining the best way to fund each activity.

This involves undertaking a funding needs analysis to assess:

- Community outcomes that each activity supports
- Who benefits from the activity or who causes the need for the activity
- How long the benefits last, for example, short-term or over many years
- The most appropriate funding sources, including the benefits of funding the activity separately through fees and charges or targeted rates, or through general rates.

Step two is where the Council applies its judgement about the overall effect of how costs are shared on the current and future wellbeing of the community.

This includes considering, for example, how rates affect affordability and business competitiveness, whether rates are shared fairly across different categories of ratepayer, and whether the rating system is too complicated and could be made simpler and more efficient to administer.

Overall policy review findings

Our review of the policy found that:

- The existing rating framework remains fit for purpose.
- No fundamental change to the rating base or structure is recommended at this time.
- Technical amendments to reflect the transfer of water services to Tiaki Wai, and other minor editorial changes have been made to improve transparency and clarity and are reflected in the draft Policy.

A key change is the proposed creation of a new Water Utilities rating category. This would involve shifting five water utility properties from the current Utilities rating category into this new Water Utilities category, and fixing the share of general rates contributed by these water and non-water utilities at their 2025/26 levels.

This proposed change is driven by the general revaluation 2025 which resulted in significant valuation changes within the Utilities category, with flow on rating impacts. If Council makes no change to the Policy, then:

- Water utilities rates in 2026/27 would increase by around 37% on average
- Non-water utilities rates would decrease by around 57% on average

If the proposed change to the policy is made, then both water and non-water utilities properties would face rates increases broadly in line with the city-wide rates increase. This

would avoid the large redistribution of rates liability within the Utilities category that would occur if the Policy remained unchanged.

The Council believes this change will result in a fairer allocation of rates because both categories of utility property receive similar levels of service and because a significant component of the valuation changes is attributable to one-off methodological changes and improved information quality rather than market movements.

Background

The Utilities property category comprises 17 properties with an average capital value of around \$140 million. Due to the small number of properties, relative valuation changes can have large impacts on the rates assessment for individual properties in this category.

The general revaluation 2025 resulted in significant valuation changes to the group of water network utility properties.

The capital value of water utility properties increased by 234% on average, while non-water utility properties increased by 6% on average.

The change in water utility property valuations was driven by a combination of factors including a change in valuer and valuation approach, changes in information quality, and changes in unit costs.

A significant component of the valuation changes is attributable to one-off methodological changes and changes in information quality that are unrelated to market price movements.

Options analysis

Council considered a broad range of alternative options including retaining the current policy (Status Quo), merging utilities and commercial property categories, and creating a new water utilities property category.

After applying its judgment about the overall effect of how costs are shared on the current and future wellbeing of the community, the Council is proposing to:

- create a new Water Utilities rating category
- shift five water utility properties from the current Utilities property category to the new Water Utilities category, and
- fix the share of general rates contributed by water and non-water utility properties at their 2025/26 levels.

If the proposed change to the Policy is adopted, then both water and non-water utilities properties would face rates increases in line with the city-wide rates increase, avoiding the large redistribution of rates liability that would otherwise result under the current policy.

The Council believes this change would result in a fairer allocation of rates because water and non-water utilities properties receive similar levels of service and because a significant component of the valuation changes is attributable to one-off methodological changes and improved information quality rather than market movements.

Option 1 – Status quo

Under the current policy:

- The Utilities sector will continue to contribute 5.6% of general rates because of the “fixed percentage allocation” method in the current RFP.
- There would be a significant redistribution of rates liability within the utilities category:
 - Water utilities would face an increase in general rates of 37% on average between 2025–26 and 2026–27
 - Non-water utilities would see their general rates reduce by 57% on average over the same period.

The Council considers this outcome would not result in a fair allocation of rates because both categories of utility property receive similar levels of service and because a significant component of the valuation changes is attributable to one-off methodological and data quality changes rather than market price movements.

Option 2 – Preferred– Create a Separate Water Utilities Category

Creation of a separate “Water Utilities” category while fixing the relative contribution of water and non-water utilities properties to general rates at 2025/26 levels.

Impacts

- Moderates rating impacts within Utilities property category.
- Avoids large redistribution of rates liability resulting from one-off changes to valuation methodology and information quality.
- Keeps water vs non-water contributions to general rates at 2025/26 levels.
- Rating category remains exposed to valuation changes over time due to the small number of properties.

Why this option is recommended

- It addresses the distortion created by 'one off' aspects of the 2025 revaluation.
- It maintains the integrity of the capital value system.
- It avoids significant cross-sector redistribution.

- It provides a balanced and fair response.

Average rates impacts across rating categories of options:

Differential category	Option 1	Option 2
Average Residential	\$2,488 (+9.9%)	\$2,488 (+9.9%)
Average Commercial Central	\$22,445 (+9.2%)	\$22,445 (+9.2%)
Average Commercial Suburban	\$16,858 (+2.6%)	\$16,858 (+2.6%)
Average Rural	\$2,754 (+8.6%)	\$2,754 (+8.6%)
Average Water Utilities	\$1,395,176 (+37%)	\$1,119,928 (+10%)
Average Non-water utilities	\$76,472 (-57%)	\$192,970 (+10.7%)

We encourage you to read the draft policy at hutt.city/R&Fpolicy to see the proposed changes in context.

We invite you to Have Your Say

The proposed amendments to the Revenue and Financing Policy are now open for feedback. This is your opportunity to let us know what you think about the proposed changes.

This information has been developed to help you clearly understand what the proposed changes are and why we are doing it so you can make an informed submission. There is a key change with the proposed creation of a new Water Utilities rating category, which we are seeking your feedback on.

Your feedback gives elected members the confidence to make decisions that reflect the priorities of our residents and business communities.

Any feedback received on other parts of the policy will be saved and considered as part of developing the next 10 Year Plan. There will also be a formal consultation process for the new 10 Year Plan in 2027.

Share your feedback and view the full policy online at hutt.city/R&Fconsultation or see our friendly team at any neighbourhood hub.

Consultation closes at 5pm on 1 May 2026. <<QR code>>



DRAFT REVENUE AND FINANCING POLICY

SP-POL-006

Business Unit Finance
Publication date
Review period
Owner Group Chief Financial Officer
Approved by

Version	Author	Date	Description
V1.0	Jenny Livschitz	30/06/2024	Long Term Plan 2024-34 update - Approved by Council.
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Introduction

A wide number of funding sources are available to Council to fund its activities, ranging from general and targeted rates through to fees and user charges. This policy outlines Council's approach to funding its activities. It provides information on what funding tools are used and who pays, as well as describing the process used to make these decisions. This policy should be read in conjunction with the Funding Impact Statement (see section 6). The Funding Impact Statement is the mechanism used to implement the Revenue and Financing Policy and provides detail on how rates are set.

Support for principles relating to Māori

Section 102(3A) of the Local Government Act 2002 provides that this policy must support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 (that requirement is effective from 1 July 2024). These principles include recognition that land is a taonga tuku iho of special significance to Māori people, and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapū. Council considers that this policy supports those principles, particularly when viewed in conjunction with Council's Policy on Remission and Postponement of Rates for Māori Freehold Land and applying those principles to the Development and Financial Contributions Policy.

Section A: Changes to the policy

There is a provision for a potential new targeted rate for food and green organic waste collection service which has been included in Section G – funding needs analysis under the solid waste activity.

Section E is updated to include separate water utilities and non-water utilities property categories following Council's consideration of the implications of the 2025 general revaluation for general rates within the previous Utility category.

Minor editorial changes have been made to the layout and presentation of items in the policy.

Section B: How does Council decide what is funded from where?

Council determines appropriate funding sources using a two-step process on an activity-by-activity basis.

Step One

The funding needs of Council must be met from what Council determines to be the most appropriate funding source for each activity following consideration of:

- The community outcomes to which the activity contributes
- The distribution of benefits between the community as a whole and any identifiable parts of the community and individuals
- The period over which the benefits are expected to occur
- The extent to which the action or inaction of particular individuals or groups contributes to the need for the activity to take place
- The costs and benefits of funding an activity distinctly from other activities.

Council has considered the matters above for funding operating and capital expenditure arising from Council's activities. Section C discusses funding of operating expenditure and section D provides an explanation of the funding sources for capital expenditure. A funding needs analysis is provided in Section G to give more detail on the use of different funding tools and the reasons for allocation of costs to various sectors of the community for each activity.

Step Two

The second step in the process is for Council to apply its judgement to the overall impact of any allocation of liability on the current and future social, economic, environmental and cultural wellbeing of the community. In exercising this judgement, Council considers the following:

- the impact of rates and rates increases on residential properties, and in particular on the affordability of rates and rates increases for low, average and fixed income households
- the impact of rates and rates increases on businesses and on the competitiveness of Lower Hutt as a business location
- the fairness of rates (and changes in rates) relative to the benefits received for 'stand-out' properties with unusually high capital values
- the special characteristics of particular classifications of property – including their purpose and proximity to the city
- the complexity of the rating system and the desirability of improving administrative simplicity
- the change in relative rateable values between types of properties.

As the General rate is a general taxing mechanism, shifting the 'differential factor' for each sector's share of the city's overall capital value is the principal means that Council has used to achieve the desired overall rates impact on the wider community. This includes considering the appropriate share of general rates contributed by ratepayers in each property category, taking the above considerations into account. Council has exercised its judgement in balancing the above factors in setting general rate differentials.

Section C: Funding of operating expenditure

The policy sets target funding bands for the main funding sources for each activity. The funding bands are:

- High: 80–100%
 - Medium/high: 60–79%
 - Medium: 40–59%
-

- Medium/low: 20–39%
- Low: 0–19%

Our funding sources for operating expenditure and how they are applied is as follows:

Funding source	Priority of application to operating costs	Definition
Other revenue: Grants and subsidies	1	Funding received from other agencies, usually for specific projects/programme of work
Other revenue: Other	2	Interest income, profit on sale of assets
User fees & charges	3	Fees charged for Council services provided
Targeted rates	4	Rates set for a specific activity
General rates	5	Rates for activities not covered by targeted rates
External borrowing	6	Borrowings to meet operational cash flow requirements where the above funding sources are inadequate to meet these needs.

General rates

General rates provide Council's largest source of funding. General rates are used to help fund activities where the Council has concluded that the whole community or city benefits. This is sometimes referred to as a public good that can demonstrate the following characteristics:

- non-rival – the enjoyment by one person does not prevent the benefit from being enjoyed by others. An example is street lighting
- non-excludable – no person or group can easily be prevented from enjoying the benefit. An example is a beach or park.

In these cases, all ratepayers pay towards the cost of the activity. Where the activity also provides benefits to individuals or parts of the community, rates are used to fund the balance of costs after the potential for user fees & charges has been exhausted.

Council sets general rates based on the capital value of properties. Capital value is used because, in the main, it reflects the ability to pay better than the alternatives of land value or annual value.

What each ratepayer pays depends on the capital value of their property relative to the value of other properties, and on the share of the general rate that has been allocated to each sector of the community (residential, commercial, water utilities, non-water utilities, community facilities, and rural).

Uniform annual general charge

Council also has the option to assess a uniform annual general charge (UAGC). A UAGC recovers a portion of general rates costs as a fixed amount per rating unit. Such fixed charges tend to have a disproportionate impact on low-income households, as the charges make up a higher proportion of such a household's income. For this reason, Council does not currently utilise a UAGC. Council does, however, use fixed amounts for some targeted rates.

Targeted rates

Council uses targeted rates where it has decided that the cost of a service or function should be met by a particular group of ratepayers (possibly even all ratepayers) or to provide greater transparency about the use of the funding. There is considerable scope to set rates for a specific function (e.g., kerbside rubbish and recycling collection), target a rate on a specific geographic area (e.g., Jackson Street), or set different levels of rates for different property types (e.g., a promotion levy targeted on Commercial Central properties).

There is a provision for a potential new targeted rate in the 10 Year Plan for food and green organics waste collection service from 1 July 2028 – refer to section G for further details.

Fees and charges

User fees & charges are used where there are strong benefits to individuals or parts of the community from an activity and it is feasible to collect fees.

User charges contribute to the cost of some facilities (such as swimming pools) and also fully or partly meet the cost of regulatory services, such as those under the Building Act 2004 and Resource Management Act 1991.

Similarly, Council has the ability to fine people and businesses for certain rule infringements. The amount of income derived through these fines depends on the level of non-compliance and the resourcing Council allocates to enforcement activities.

Other funding sources

Council's other main funding sources for operating expenditure are grants and subsidies. Waka Kotahi New Zealand Transport Agency funding assistance for road maintenance makes up the majority of this funding. Other central government funding is occasionally available for specific projects and initiatives.

Council does not intend to use borrowing, proceeds from asset sales, development contributions or financial contributions to help fund operating expenditure unless the sources identified above are insufficient to meet its revenue needs.

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Section D: Funding of capital expenditure

Our funding sources for capital expenditure and how they are applied is as follows:

Funding source	Priority of application to capital costs	Definition
Grants and subsidies	1	Funding received from other agencies, usually for specific projects/programme of work such as Waka Kotahi New Zealand Transport Agency (in relation to certain roading projects).
Development contributions	2	Revenue under the Local Government Act 2002 to help fund planned growth-related capital expenditure, primarily for transport.
Financial/Environmental contributions	3	Revenue under the Resource Management Act 1991 to help fund growth-related capital expenditure on recreation reserves, and for other infrastructure where individual developments give rise to capital expenditure that is not planned, and therefore is not included in Council's Development and Financial Contributions Policy.
Proceeds from sale of assets	4	Revenue from sale of assets not otherwise used for debt reduction
Rates	5	Any Rates collected to cover depreciation charges
Operating surplus	6	Surplus revenue available after paying for all operational costs
External borrowing	7	Borrowings to meet capital cash flow requirements where the above funding sources are inadequate to meet these needs. Repayments of debt are spread across several years. This enables Council to better match funding with the period over which benefits will be derived from assets and helps ensure intergenerational equity.

Funding source	Priority of application to capital costs	Definition
		Borrowing and repayments are managed within the framework specified in the Liability management section of the Treasury Risk Management Policy.

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Section E: General rate differential factor

The general rate payable on each category of property is expressed as a rate in the dollar of capital value. These different rates in the dollar for different property categories are known as 'differential factors' and are determined following the completion of step two of the process (which is designed to allow the Council to apply its judgement on the overall impact on the wellbeing of the community).

This judgement includes the consideration of the matters in step two above, including activity areas where the benefits of the activity are not considered to be equally shared among the community. Consistent with the policy adopted in 2021, the general rate will continue to be apportioned between residential, commercial, and utility categories based on a fixed percentage allocation to each category group. This "ring fences" the share of general rates paid by ratepayers in each property category, helping to reduce fluctuations in the general rate caused by valuation movement differences between categories and improving predictability of general rates.

For the 10 Year Plan Council considered the matters in step two above and options for modifying the differentials as overall impact adjustments. It considered the competing interests of different sectors of ratepayers as set out in the step two process (see Section B), particularly the different abilities of the residential and commercial sectors to accommodate rate increases at this time, and the impacts of those increases, particularly on rates affordability. Other considerations of Council included:

- The impacts of the changes made in the previous 10 Year Plan
- The outcome of the latest three-yearly property revaluation completed in 2025
- Recent development plans in the city through number and value of consents
- Other economic factors for both commercial and residential ratepayers.

In its judgement, Council has decided that the overall percentage allocation for the residential and commercial categories should remain the same as 2025–26, with the exception that the existing Utility property category should be split into two categories ('water utilities' and 'non-water utilities'), with the relative contribution to general rates of properties in each category fixed at their 2025/–26 levels. This represents a change to the previous policy and has been made to achieve a balanced range of rating impacts arising from the 2025 general revaluation process, which were partly the result of 'one-off' methodological and data quality changes. Adjustments to differentials have been made to give effect to these changes.

The indicative percentages to be applied for the term of the 10-year plan under the policy are as follows (including 2025–26 as a comparator):

Differential category	2025–26	2026–27	2027–28	2028–29
Residential	60%	60%	60%	60%
Commercial central	7.7%	7.7%	7.7%	7.7%

Differential category	2025-26	2026-27	2027-28	2028-29
Commercial suburban	25.4%	25.4%	25.4%	25.4%
Utility	5.6%	N/A	N/A	N/A
Water utilities	N/A	4.0%	4.0%	4.0%
Non-water utilities	N/A	1.6%	1.6%	1.6%

The general rate for Rural rating units is differentiated on the basis of perceived distance to Council services. Rating units to which this differential will apply are those within Rural activity areas in the Council's operative District Plan.

For the smaller rural and community facilities rating categories, a standard differential multiplier will be applied. This reflects the fact that small changes in the category may significantly impact average rates on individual properties if a percentage was applied.

The differential factors for these categories are:

- Rural 0.747
- Community Facilities1 0.500
- Community Facilities2 0.500
- Community Facilities3 2.344

The following indicative differential factors will be applied across all differential categories in 2026/27 to give effect to category percentages.

- Residential 1.000
- Commercial Central 3.610
- Commercial Suburban 2.826
- Community Facilities 1 1.000
- Community Facilities 2 0.500
- Community Facilities 3 2.344
- Rural 0.747
- Water utilities 0.934
- Non-water utilities 2.969

This policy should be read in conjunction with the Funding Impact Statement which provides further details on how rates are set.



Figure 1: Historic allocation of general rates charges between property rating categories and the continued approach for the 10 Year Plan

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Section F: Summary of operational funding sources

Key

Range name	Unlikely	Low	Medium / Low	Medium	Medium / High	High
Range	0	0-19%	20-39%	40-59%	60-79%	80-100%
Key	x	✓	✓	✓	✓	✓

Activity	Fees and charges	Grants, subsidies and other	General rates	Targeted rates	Development contribution	Financial contribution	Borrowing
Transport	✓	✓	✓	x	x	x	x
Solid waste	✓	✓	x	✓	x	x	x
City development	✓	x	✓	✓	x	x	x
Community partnering and support	✓	✓	✓	x	x	x	x
Open spaces, parks and reserves (including cemeteries)	✓	✓	✓	x	x	x	x
Libraries	✓	✓	✓	x	x	x	x
Museums	✓	✓	✓	x	x	x	x
Aquatics and recreation	✓	x	✓	x	x	x	x
Animal control	✓	✓	✓	x	x	x	x
Building consents and resource consents	✓	✓	✓	x	x	x	x
Public Health	✓	x	✓	x	x	x	x
Emergency management	x	✓	✓	x	x	x	x
Sustainability and resilience	✓	✓	✓	x	x	x	x
City governance	x	✓	✓	x	x	x	x

Section G: Funding needs analysis

ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
<p>Transport</p>	<p>The transport activity consists of five sub-activities – road assets, traffic assets, road safety services, active modes and parking. Council operates, maintains and renews the road asset, which includes footpaths, throughout the city. Traffic control measures are used to ensure the efficient and safe movement of motor vehicles, cyclists, pedestrians and other forms of transport. Road safety programmes and interventions are managed to improve the safety outcomes of all users on our transport network. Walking, cycling and micromobility initiatives are managed to enable safe and efficient mode choice across our transport system. Parking involves the provision, maintenance and regulation of on- street and off-street carparks in the commercial areas of the city. The location and regulation of carparks is designed to ensure fair, easy and efficient access to the city’s commercial areas.</p> <p>Community outcome</p> <p>Who benefits</p>	<p>Within this activity group, different activities are funded based on whether specific beneficiaries can be identified and whether it is feasible and efficient to charge users directly.</p> <p>For roading and active mode activities, Council has no direct means to charge individual users of the local roading network on a user-pays basis. Therefore, most of the expenditure is funded directly from general rates revenue (and government subsidies). Trip generation is a useful base indicator benefit between ratepayer categories. Trip generation of the Commercial/Utility and Residential sectors is estimated at 72 per cent and 28 per cent respectively.</p> <p>For the parking activity, revenue from controlled parking charges is used to offset the costs of providing the activity.</p> <p>The net cost to council of major capital projects with benefits over several decades, will be debt funded, along with an appropriate contribution from development contributions charges for growth-related infrastructure.</p> <p>Economic wellbeing</p> <p>Roading assets: Many of the benefits of roading networks accrue to individuals or businesses. To a large extent, this is reflected in the subsidies Council receives from government for roading. However, Council must cover the remainder of the unfunded component. Trip generation can be used as an indicator of both the cause and benefit of this activity’s costs. Traffic assets: Traffic assets provide a range of benefits widely dispersed among the community, and for which there is little ability to charge individuals for the benefits they receive.</p> <p>Road safety services: Road safety services provide a range of benefits for all mode users across the network, for which there is little ability to charge individuals for the benefits they receive.</p> <p>Active modes: Active mode initiatives encourage behaviours that benefit health, wellbeing and the environment and there is little ability to charge individuals for the benefits they receive.</p> <p>Parking: The benefits of on-street parking largely accrue to individual users of parking spaces and the surrounding businesses. Controlled parking is provided in key business and shopping areas for the benefit of residents and businesses. However, charging and actively monitoring parking in most areas, such as most urban neighbourhoods, is not cost-effective..</p> <p>The primary beneficiaries of growth-related infrastructure are the developments that can be undertaken and the businesses and residents that occupy new sites. To the extent that investment in infrastructure benefits growth and</p>	<p>Operational costs</p> <ul style="list-style-type: none"> • general rates: Medium / high • grants, subsidies, and other: Low • fees and charges: Low

ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
		existing residents, this is reflected in the allocation of costs between growth and levels of service or renewal, and reflected in the balance of funding sourced through borrowing and development contributions.	
	Period of benefit	The benefits of transport facilities are ongoing and spread over the long-term. These intergenerational benefits support the ongoing use of debt financing for capital works.	
	Whose acts create a need	Heavy vehicles create an additional cost to Council because of the increased wear they impose on roads, and the need to have wider roads to accommodate them. The need to undertake street cleaning is partially caused by the actions of individuals littering or dumping. In areas with a high concentration of parking demand, it becomes necessary and cost-effective to manage parking, allowing much of the cost associated with these parks to be recouped through parking charges and/or fines.	
	Separate funding	Except for parking activities, Council considers there is little benefit of separate funding of this activity because the benefits are widely dispersed and user charges are not feasible or efficient for many transport activities.	

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ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
Solid waste			
	<p>Council contracts out the collection of residential solid waste and household recycling. It also owns a landfill for the disposal of the city's refuse. Council wishes to promote recycling and waste reduction and to provide for the disposal of the city's solid waste.</p>	<p>Council funds for kerbside rubbish collection and recycling using targeted rates, which ensure only serviceable properties are charged for the service. Different amounts are collected depending on bin size, which aims to align costs to ratepayers with usage, and provides an incentive for waste reduction and recycling.</p>	<p>Operational costs</p> <ul style="list-style-type: none"> • targeted rates: Medium • grants, subsidies and other: Low
	<p>Council is including a provision to potentially expand its current rubbish, recycling and green waste collection services to provide weekly food and green waste collection (FOGO) from 1 July 2028.</p>	<p>User charges make a significant contribution to funding the landfill, with differential charges applied to light and heavy vehicles, green waste, and special or hazardous substances.</p>	<ul style="list-style-type: none"> • fees and charges: Medium
Community outcome		<p>Currently the solid waste activity group makes an overall surplus, primarily as a result of landfill activities. This surplus compensates Council for the long-term business risks of landfill operation and aftercare, with the surplus from these activities used to offset general rates.</p>	
Who benefits		<p>Environmental wellbeing</p> <p>Kerbside refuse, recycling, and opt-in Green waste primarily benefit residents and businesses who generate the need for the activity. There are also public benefits in ensuring that refuse is disposed of appropriately. The consequences of poorly dealt with waste are immediate public health effects. Longer-term health effects can also result from interaction with contaminated sites. The potential implementation of the Council's new FOGO collection service from 1 July 2028 will help reduce greenhouse gas emissions, reduce waste to the landfill thereby prolonging the longevity of this facility, i.e. cost savings on future expansion of the site, reduce leachate and pollution and allow for organic waste resource recovery.</p>	
Period of benefit		<p>The benefit of most operating costs is expected to arise in the year the funding is sourced. The benefits of capital spend on the Landfill are ongoing and spread over a long period. These intergenerational benefits support the ongoing use of debt financing for associated capital works.</p>	
Whose acts create a need		<p>Individuals generate waste therefore creating the need for this activity. There are also individuals who create waste who do not use this service and therefore by their inaction create additional costs for Council.</p>	
Separate funding		<p>Council considered that due to the administrative costs there is no further benefit in separate funding of this activity.</p>	
City development			
	<p>Council has a leading role in fostering the city's growth and development in a number of ways. Council develops the District Plan policy and makes changes to the District Plan in line with national and regional policy changes and also in line with expectations of the local community. Council aims to develop an urban environment that will help to attract people and investment, and enhance the city's image and economy. Council manages and develops the public space of the city on behalf of the community. Council aims to create a business-friendly environment, facilitate the</p>	<p>While businesses and residents benefit from city development, there is limited scope to charge directly for these activities because of their non-rivalrous and non-excludable nature. An exception is the Jackson Street Programme, which primarily benefits businesses with a frontage to a specific section of Jackson Street, Petone, and for which it is appropriate and feasible to set a targeted rate..</p> <p>After maximising other available funding (which are mostly non-existent), it is considered appropriate that the remainder of the activity is funded from General rates. The net cost to council of major</p>	<p>Operational costs</p> <ul style="list-style-type: none"> • general rates: High • grants, subsidies and other: Low • targeted rates: Low

ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
	<p>expansion and creation of local businesses and employment, increase tourism to the city and contribute to vitality of local business areas.</p> <p>Community outcome</p> <p>Who benefits</p> <p>Period of benefit</p> <p>Whose acts create a need</p> <p>Separate funding</p>	<p>projects with benefits over several decades, will be debt funded, along with an appropriate contribution from development contributions charges for growth-related infrastructure.</p> <p>This activity contributes to all community outcomes.</p> <p>District/spatial planning and urban design has a mix of private and public benefits, as well as encouraging optimal resource use over time. The Council develops these with input from the community in terms of the Resource Management Act.</p> <p>Certain parts of the community, such as business owners, gain private benefits as a result of Council activities in shopping areas, for example Jackson Street..</p> <p>Benefits of city development activities are enduring, for example the preservation of heritage elements is intended for the benefit of future generations. The benefits of preserving buildings of architectural, heritage and historic value pertain to both the community as a whole and the owner or occupier. The city's businesses and residents benefit from Council's activities to revitalize commercial business areas and from its promotion of the city as a place to visit, which also bring enduring benefits..</p> <p>The benefits of urban development, including through investment in city amenities, are ongoing and spread over the long-term. These intergenerational benefits support the ongoing use of debt financing for associated capital works.</p> <p>There is very limited impact of the actions or inactions of others.</p> <p>Council considered that due to the financial scale of the activity there is no further benefit in separate funding of this activity.</p>	

Community partnering and support			
	<p>Council provides a range of community hubs and facilities to enable the delivery of community activities and provide safe inclusive spaces for the community. Council has previously carried out a significant rejuvenation programme across its community facilities to improve the wellbeing of Hutt City residents.</p> <p>Community outcome</p> <p>Who benefits</p> <p>Period of benefit</p>	<p>Where feasible and efficient, user charges are applied to partly recover the costs of using Council provided facilities, such as community halls. But as the community as a whole benefits from these activities, the balance of costs are appropriately recovered from general rates.</p> <p>The net cost to council of major projects with benefits over several decades, will be debt funded, along with an appropriate contribution from development contributions charges for growth-related infrastructure.</p> <p>Social and cultural wellbeing</p> <p>No specifically identifiable sector or group is considered to cause or benefit from these activities beyond those groups that can be targeted by user charges.</p> <p>The benefit of most operating costs is expected to arise in the year the funding is sourced. The benefits of communal facilities (e.g., halls, hubs etc.) are ongoing and spread over the long-term.</p>	<p>Operational costs</p> <ul style="list-style-type: none"> • general rates: High • grants, subsidies and other: Low • fees and charges: Low

ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
	Whose acts create a need Separate funding	None identified Council considered that due to the financial scale of the activity there is no further benefit in separate funding of this activity.	
Open spaces, parks and reserves (including cemeteries)			
	Council provides and maintains passive recreational facilities in the city for the enjoyment and wellbeing of the public, free of charge. Sports fields are provided and maintained through charges to sports codes. Recreation areas are both natural and created; the majority of Council effort is targeted at maintenance and retaining areas in their natural state. Community outcome Who benefits	Most open spaces, parks and reserves are provided for general public benefit and no specifically identifiable sector or group is considered to derive more or less benefit from these costs beyond those specific individuals and groups that can be targeted by user fees. Outside of specific sports grounds and facilities, where costs can be partly recovered by charging sports clubs and recreational organisations, it is not desirable, practical or cost effective to exclude the public or charge for access to open spaces, parks and reserves. Major projects with benefits over several decades will be debt funded, along with an appropriate contribution from reserve financial contributions charges for growth-related infrastructure. Social and cultural wellbeing Parks and reserves: Council views the active participation of residents in outdoor activities as beneficial to the whole community. While it is recognised that the rural sector often provides its own recreational land, Council considers that this sector is also a beneficiary from this activity. Cemeteries: There is a significant private benefit in this service to the families of deceased people where burials and interment services are provided. There is also an ongoing community benefit in providing for the respectful treatment of deceased people who form part of the community's heritage and whakapapa. The provision of open spaces, parks and reserves benefits residents and businesses, and contributes to enabling the future growth and development of the city. To the extent that investment in this infrastructure benefits growth and existing residents, this is reflected in the allocation of capital costs between growth and levels of service or renewal.	Operational costs • general rates: High • grants, subsidies and other: Low • fees and charges: Low
	Period of benefit Whose acts create a need Separate funding	The benefit of most operating costs is expected to arise in the year the funding is sourced. Capital expenditure provides benefit over the life of the asset. The actions of sports codes contribute to the need for Council to undertake the maintenance of sports fields. Housing intensification and urban development to respond to population growth creates a need for green spaces. Council considered that due to the administrative costs there is no further benefit in separate funding of this activity.	
Connectivity, creativity, learning, and recreation			
Libraries	Council provides, maintains and manages eight libraries in the city. These are run as a single city-wide service. Their primary role is to provide written and recorded material such as books, audio-visual resources, and access to online information. Library services are used for many purposes including	The provision of library services and facilities benefit individual library users and the wider community through their role as meeting places and community hubs. Some of the costs of library activities is recovered through user charges and fines, however ser cost recovery is constrained by section 142 of the Local Government Act 2002. Because of the wider benefits of providing access to libraries, general rates are the appropriate funding source for the balance of costs associated with this activity.. The net cost to council of major projects with benefits over several decades, will be debt funded, along with an	Operational costs • general rates: High • grants, subsidies and other: Low • fees and charges: Low

ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
	learning, research and entertainment.	appropriate contribution from development contributions charges for growth-related infrastructure.	

Community outcome

Social and cultural wellbeing

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ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
Museums	Who benefits	While there are identifiable individual benefits from the provision of library services, the Council views open and low-cost access to information and books as being in the best interests of the city as a whole.	
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. Capital expenditure provides benefit over the life of the asset.	
	Whose acts create a need	There is very limited impact of the actions or inactions of others.	
	Separate funding	Council considered that due to the administrative costs there is no further benefit in separate funding of this activity	
	The Council believes that support for the arts, recognition of our social history and cultural endeavours are an important component in making the city a vibrant and attractive city, as well as providing a means for the community to express a sense of self and place.	Some of the individual benefit of museum activities is recovered through user charges. General rates are the appropriate funding source for the remainder of the activity, as the whole community benefits from museums. The net cost to council of major projects with benefits over several decades, will be debt funded, along with an appropriate contribution from development contributions charges for growth-related infrastructure.	Operational costs • general rates: High • grants, subsidies and other: Low • fees and charges: Low
	Community outcome	Social and cultural wellbeing	
	Who benefits	While individual visitors to these facilities do gain individual benefit, collecting an entry fee would be inefficient due to the costs associated with establishing and operating a door charge system. Council recognises the contribution that the Dowse Foundation and donors make to the city through extensive community fundraising activities.	
Aquatics and recreation	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. Capital expenditure provides benefit over the life of the asset.	
	Whose acts create a need	There is very limited impact of the actions or inactions of others.	
	Separate funding	Council considered that due to the administrative costs there is no further benefit in separate funding of this activity.	
	Council provides and maintains six swimming pools in the city as part of its portfolio of recreational facilities. Recreational programmes are community-based programmes designed to encourage residents to engage in a range of recreational activities. These services are provided to promote health and enjoyment and stimulate the community's interest in different recreational opportunities.	Fees and charges contribute to the recovery of costs from individual users of these facilities. However, the fees are set at a level that supports affordability for users to access facilities. Residents and businesses benefit from the amenity value created through the provision of these facilities, meaning general rates are an appropriate source of income for this activity. The net cost to council of major projects with benefits over several decades, will be debt funded, along with an appropriate contribution from development contributions charges for growth-related infrastructure.	Operational costs • general rates: Medium • fees and charges: Medium
	Community outcome	Environmental wellbeing	
	Who benefits	Individuals benefit from the personal fitness and enjoyment they derive from using the facilities. However, Council also recognises that there are positive benefits for the community when the population is fit and actively engaged. Pools provide quality and accessible tuition in essential water safety and life skills, which produces both individual and community benefits.	



ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. Capital expenditure provides benefit over the life of the asset.	
	Whose acts create a need	There is very limited impact of the actions or inactions of others.	
	Separate funding	Council considered that due to the administrative costs that there is no further benefit in separate funding of this activity.	
Regulatory services			
Animal control	Animal control is primarily the dog control function with a small amount of service involved with general livestock control. Dog registration fees are a targeted form of cost recovery for this activity. An animal control function is necessary to ensure the public is safe from the negative effects of animal ownership.	As both individuals and the community benefit from this activity, it is appropriate that the mix of funding is split between fees and charges, other revenue and general rates.	Operational costs • general rates: Medium / Low • grants, subsidies and other: Medium / Low • fees and charges: Medium
	Community outcome	Environmental wellbeing	
	Who benefits	The owners of dogs benefit from the availability of the service, while the whole community benefits from having a safer environment because of dog control.	
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.	
	Whose acts create a need	The actions of animal owners create the need for the service, including those people who are not good dog owners.	
	Separate funding	Council considered that due to the administrative costs that there is no further benefit in separate funding of this activity.	
Building consents and resource consents	The activity includes regulatory consents and compliance functions for building work in Lower Hutt, general advice to the public on consenting matters, co-ordination of Land Information Memorandum applications and advice on environmentally sustainable residential design and products.	The activity predominantly benefits those individuals who obtain a building or resource consent. However, these activities protect the public interests of all residents and businesses by ensuring the city grows in ways that encourages high-quality development and produces the best long-term results, so it is considered appropriate that a portion of the costs are funded via general rates.	Operational costs • general rates: Medium/Low • grants, subsidies and other: Low • fees and charges: Medium/High
	Community outcome	Environmental wellbeing	
	Who benefits	There is a direct benefit to those property owners who are obtaining a building consent, while there is a benefit to the community of ensuring safe and sanitary buildings. Generally, commercial buildings are more complex and therefore there is a greater benefit to the commercial sector than the residential sector.	
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.	
	Whose acts create a need	Non-complying buildings and businesses operating without consent.	
	Separate funding	Council considered that due to the administrative costs that there is no further benefit in separate funding of this	



ACTIVITY	BACKGROUND	RATIONALE	FUNDING SOURCES AND BANDS
		activity.	
Public Health	The activity provides inspection, auditing, enforcement and education that ensures compliance with Council's policies and regulations concerning public health.	The activity predominantly benefits those individuals and businesses who obtain the appropriate license. However, this activity also protects the community as a whole.	Operational costs <ul style="list-style-type: none"> • general rates: Medium • fees and charges: Medium
	Community outcome	Environmental wellbeing	
	Who benefits	The public receive a benefit from this activity due to the compliance of the businesses with the public health standards. Businesses also receive a benefit due to customers' assurance that individual businesses are meeting the appropriate standards.	
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.	
	Whose acts create a need	Businesses not complying with public health requirements.	
	Separate funding	Council considered that due to the financial scale of the activity there is no further benefit in separate funding of this activity.	
Sustainability and resilience			
Emergency management	Council develops and implements city-wide emergency management plans and promotes community preparedness for emergencies	The community as a whole benefits from this activity, so the costs are most appropriately recovered from General rates after other funding sources (e.g., grants and subsidies) have been exhausted.	Operational costs <ul style="list-style-type: none"> • general rates: High • grants, subsidies and other: Low
	Community outcomes	Environmental wellbeing	
	Who benefits	The whole community benefits from this activity. It is triggered where the disruption to community life is such that a coordinated community response is required.	
	Period of benefit	The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.	
	Whose acts create a need	None identified	
	Separate funding	Council considered that due to the financial scale of the activity that there is no further benefit in separate funding this activity.	
Sustainability and resilience	Council enables system change by enabling the delivery of its Energy and Carbon Reduction Plan 2020–24, improving sustainability outcomes across Council and the community, and funding initiatives or kick-starting thinking in line with its Environmental Sustainability Strategy 2015–45. This activity also comprises work to engage with the community on climate change; in particular, the development of a pathway to reduce city-wide emissions to net zero by 2050, and a pathway for how as a	As the community as a whole benefits from this activity, the costs are best recovered from General rates when funding available from subsidies and grants does not fully cover the cost of service provision.	Operational costs <ul style="list-style-type: none"> • general rates: Medium • grants, subsidies and other: Medium • fees and charges: Low



BACKGROUND

RATIONALE

FUNDING SOURCES AND BANDS

community we should respond to forecast climate impacts, such as sea-level rise.

Community outcome

Environmental wellbeing

Who benefits

The whole community benefits from this activity. It is triggered where the disruption to community life is such that a coordinated community response is required.

Period of benefit

The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.

Whose acts create a need

None identified

Separate funding

Council considered that due to the financial scale of the activity there is no further benefit in separate funding of this activity.

Governance, strategy and partnerships

Council, as the elected governance body, is responsible for deciding the direction and objectives of the activities it delivers on behalf of the city. Council is required by law to have elected members. Community representatives on Community Boards are also elected; they are part of Council and provide local input into governance issues.

As the community as a whole benefits from this activity, the costs are appropriately recovered from General rates.

Operational costs

- general rates: High
- grants, subsidies and other: Low

Community outcome

This activity contributes to all community outcomes

Who benefits

The beneficiaries of this activity are the people and organisations in the city who benefit through the democratic governance of the city's affairs.

Period of benefit

The benefit of most operating costs is expected to arise in the year the funding is sourced. There is no planned capital expenditure.

Whose acts create a need

None identified

Separate funding

Council considered that due to the financial scale of the activity there is no further benefit in separate funding of this activity.