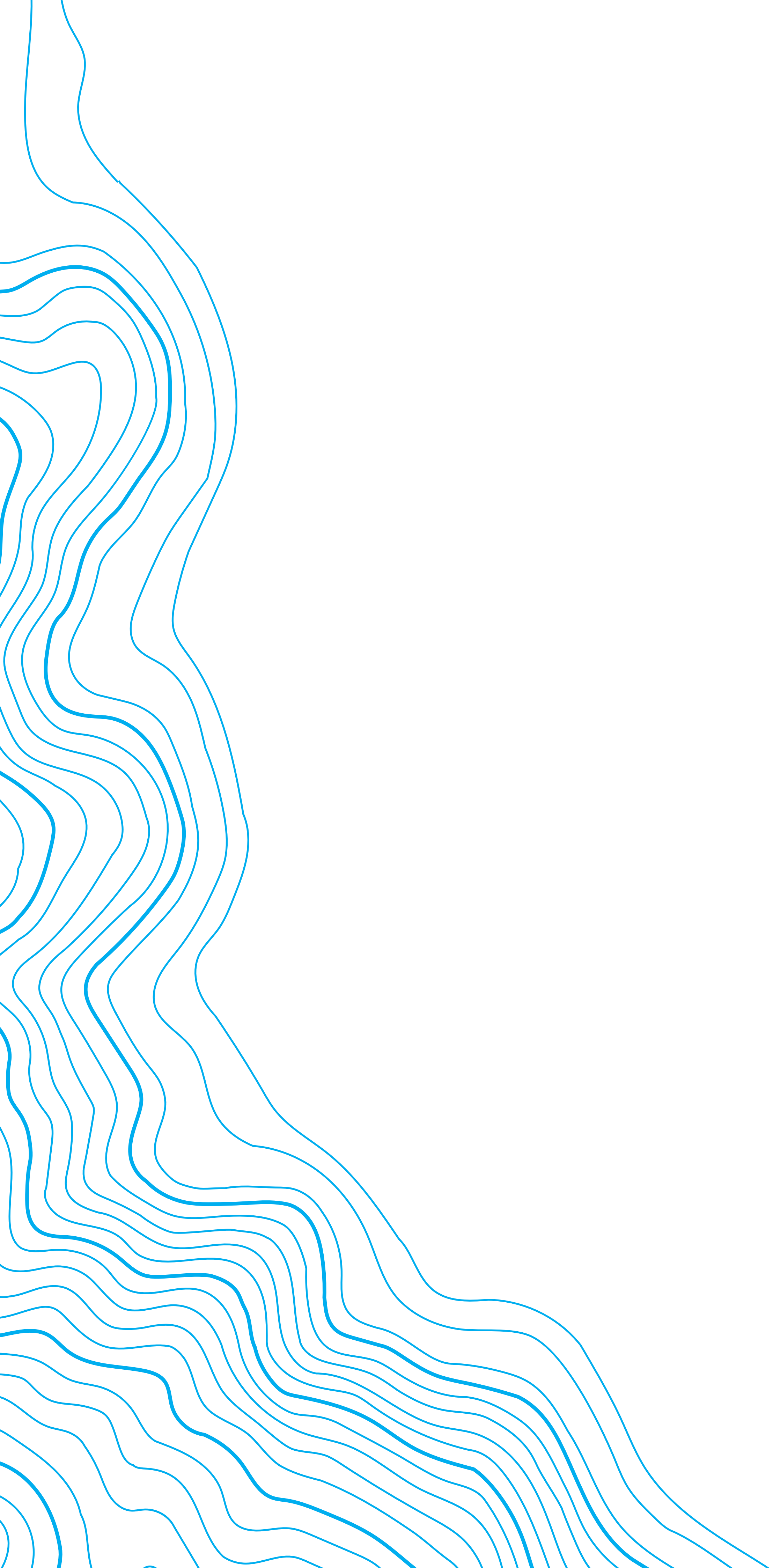
He Waka Eke Noa

Charting a new course together

Mahere ā-Tau 2026–2027
Annual Plan 2026–2027



He mihi

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

Here mai ko te kei o tō waka ki te tumu herenga waka o ngā pae mounga kua whakatūtūria nei e te hikuroa o Ngake Mai i Tararua ki Remutaka ki Pūrehurehu, ki Pōkai Mangumangu, ki 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 Mounga i te wā i a Māui ki te whakapuare i te wahanui o Te Ika Whakarau a Kutikuti Pekapeka.

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

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

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

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

Bind yourself to the many mountains of this place that were born from the lashing tail of Ngake. From Tararua to Remutaka, to Pūrehurehu, to Pōkai Mangumangu, to 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 tupua, Ngake and Whātaitai, were summoned from the depths of the fresh water lake, tasked with prising open the mouth of the great fish.

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

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

Ngā Hua o Roto
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Our finances

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 Annual Plan reflects the savings made to reduce the rates revenue increase to a more affordable level. For an average household, the increase outlined in this plan would be $4.13 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 signalled government rates cap of 4 percent.

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 ki Tai
Mayor of Lower Hutt

Jo Miller

Tumu Whakarae
Chief Executive,
Hutt City Council

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 Tenths 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.

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

Tīmatanga kōrero
Introduction

1

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.

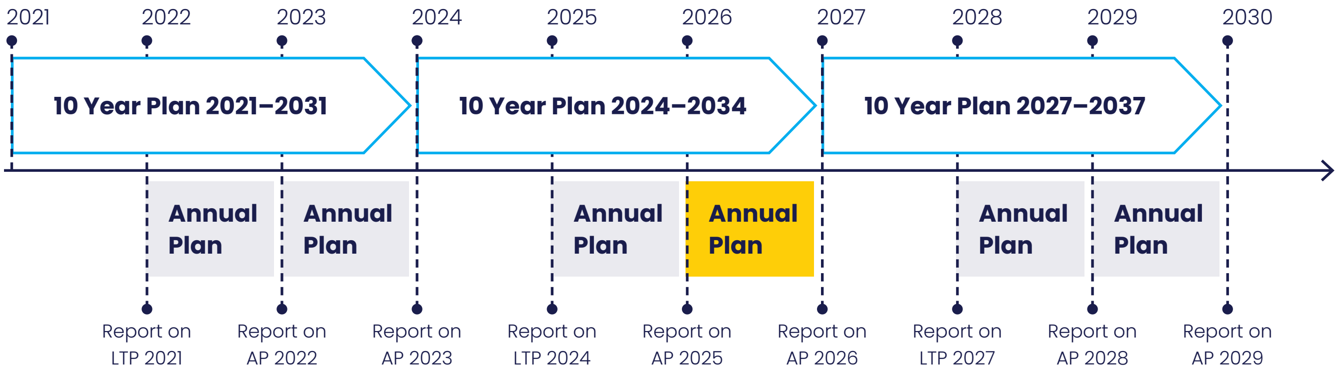
In 2024, we adopted a 10 Year Plan outlining our strategic direction for 2024–2034. This Annual Plan covers the third year of that period, 2026–2027.

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.

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.

Council planning and performance monitoring cycle



Ngā whakahounga o te Mahere Tekau Tau 2024–2034
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 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 water organisation owned by the region's councils, 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 was 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 did Council not seek feedback 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.

In April, Tiaki Wai sought public feedback on their Water Services Strategy, which is similar to an Annual Plan and includes information about customer billing. The strategy was finalised in late June and you can find out more at www.tiakiwai.co.nz.

Ngā Whakahounga
Summary of amendments

The following documents of the 10 Year Plan 2024-2034 have been amended to reflect the decisions made.

Document	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. Updated policy will be effective from 1 July 2026.
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 of the 10 Year Plan and onwards. Remaining performance measures were reviewed and reorganised.

Te āhua o nāianei
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 rates increase. The overall rates revenue increase of 8.8 percent (after growth) is less than the 12.9 percent (after growth) signalled last year. This amounts to $4.13 per week or $215 per year for an average household. Rates rises vary across the different rating categories.

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, 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 percent 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 progressing major changes to the local government system, including the 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 purpose is to make Te Awa Kairangi ki Tai Lower Hutt 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

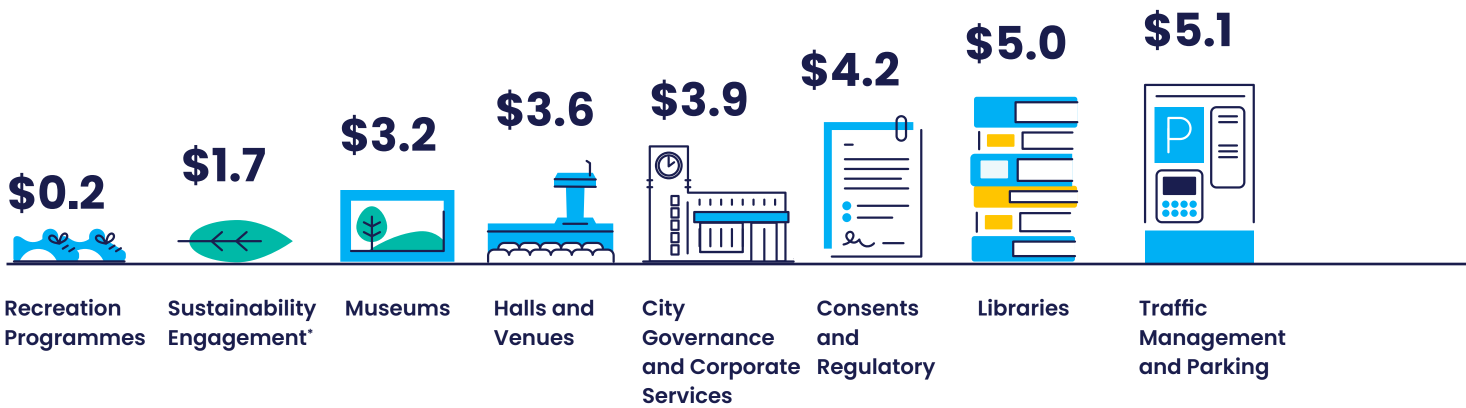
3 Taking climate change into account

All while promoting the wellbeing of all people.

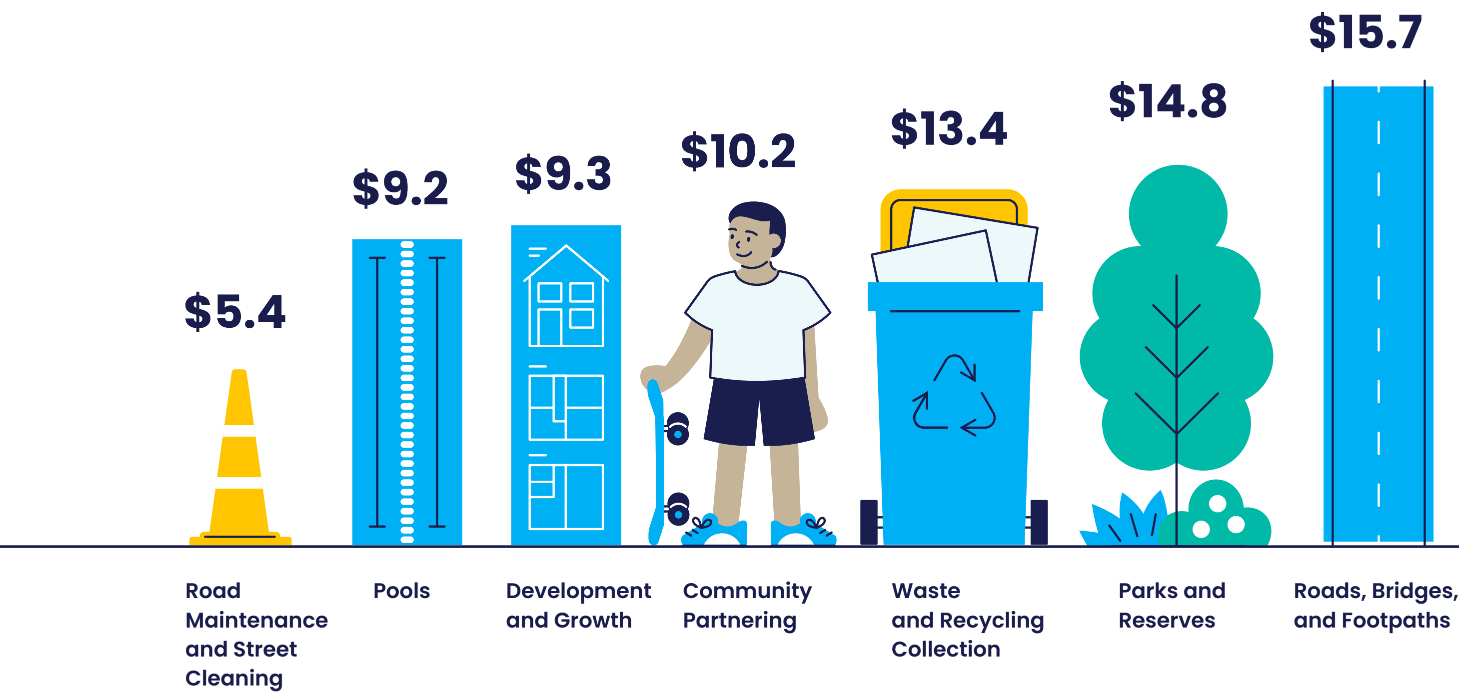
What your rates pay for

(Average over the next eight years)

We expect to receive $4.90 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.



Note: This graphic shows how Council spends rates revenue across its services, using $100 as a simple way to illustrate proportions. This does not reflect the rates revenue we receive but rather how every $100 of rates is spent across Council activities.

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. This Annual Plan 2026-27 has been developed to largely deliver year 3 of the Long Term 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.

Due to the transfer of water services to Tiaki Wai, we have a much lower capital investment programme, lower debt levels and an improved operating budget position. While some areas of Council continue to face revenue pressures and rising costs, our long-term financial outlook is overall more favourable than in the Annual Plan 2025-26.

Tiaki Wai on the other hand has a 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 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. These challenges will be addressed through the Long-term plan 2027-2037 alongside a reset of Council priorities.

Capital Investment and funding

We plan to spend around $723 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.

Graph 1 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

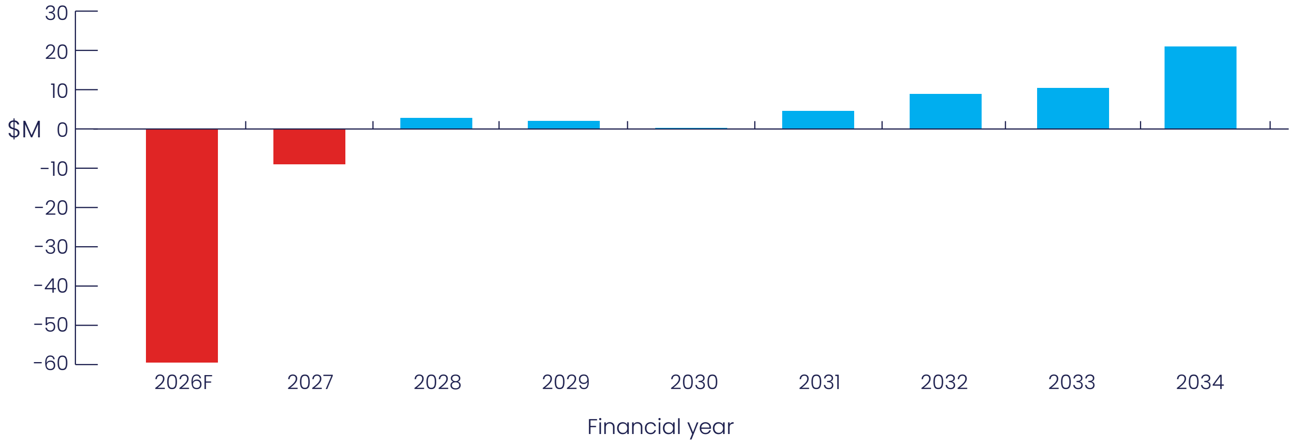
A guiding principle of our Financial Strategy is maintaining a balanced operating budget. This means ratepayers contribute an appropriate amount toward the cost of the services they receive or can access, in other words, everyday costs are funded from everyday income. The Annual Plan 2025–26 projected 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, refer to graph 2.

Borrowings

The change in the capital programme results in a corresponding adjustment in the level of borrowings we'll require. Borrowing remains within the limits set in our Financial Strategy and has decreased compared to the previous Annual Plan, with the highest level reaching 159% of revenue compared with the limit of 250%. 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 $454M in 2032 before it starts dropping down, refer to graph 3.

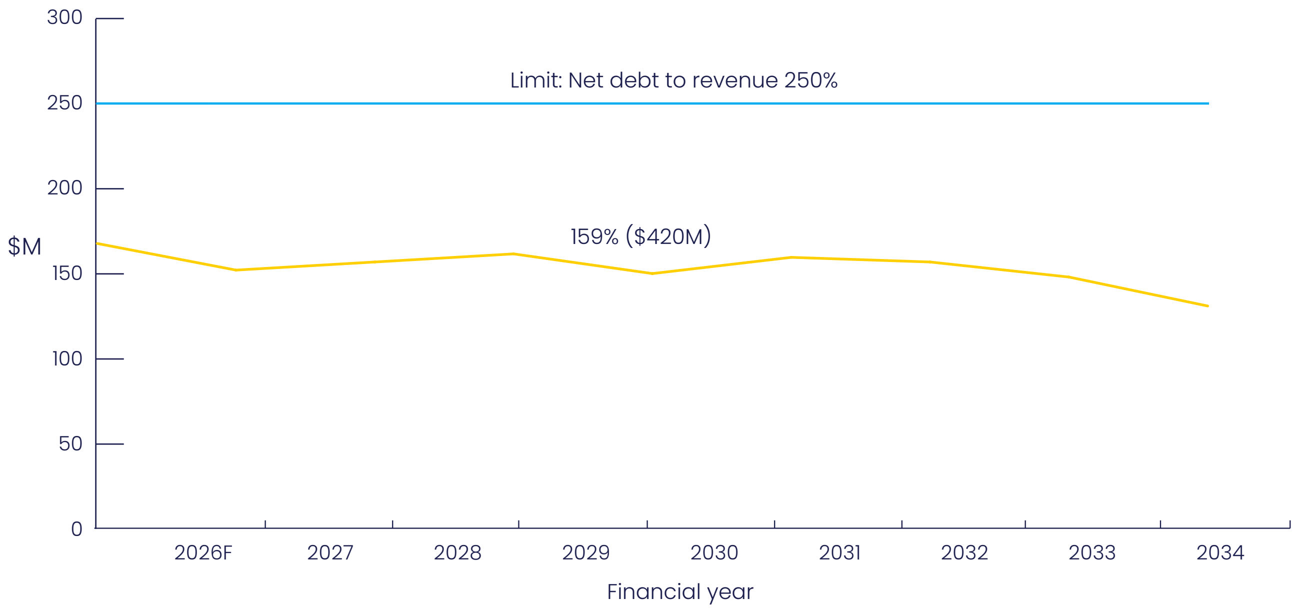
Graph 1 Capital Spend 2026-27

Graph 2 Balanced operating budget



Council meets the legislative balanced budget requirement as defined in s100 of the Local Government Act 2002 from 2027 in the Amended LTP (you can refer to our Financial Strategy for further details). The legislative calculation includes capital grants and subsidies which can only be applied to capital projects and cannot be used to fund everyday operational costs over the period. As Council is projecting to receive significant capital grants and subsidies over the period of the plan, the legislative calculation makes it appear that there is more income available to meet everyday operational costs than there actually is. Therefore, we have excluded capital improvement subsidies and capital grants from the graph to only show the projected operating balanced budget for everyday operational income and costs.

Graph 3 Net debt



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

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	**8.8%**	**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	9.7%	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 all the other services we provide to our residents.

The increase proposed for an average household is $4.13 per week or $215 per year. Rates rises 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	$815k	$4,373	$2,263	$735k	$2,478	$215	$4.13	9.5%
Average commercial central	$2,350k	$25,648	$20,546	$2,149k	$22,396	$1,850	$35.57	9.0%
Average commercial suburban	$2,418k	$21,394	$16,425	$2,062k	$16,916	$491	$9.44	3.0%
Average rural	$1,247k	$2,936	$2,536	$1,107k	$2,743	$207	$3.98	8.2%
Non-Water Utilities	$21,267k	$202,987	$174,250	$22,463k	$191,383	$17,133	$329.48	9.8%
Water Utilities	$124,240k	$1,185,862	$1,017,975	$414,380k	$1,120,280	$102,305	$1,967.41	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	2026-27 rates	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

2

Oranga ōhanga
Economic wellbeing

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

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	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	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
Kilometres of shared pathways and cycle lanes added	0.0km Baseline year	Hold or improve length	Hold or improve length
Kilometres of renewals for footpaths	2.6km Baseline year	Hold or improve length	Hold or improve length

Performance measure	Actual 2024-25	Target 2025–26	Target 2026–27
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 2026-27	New measure in 2026-27	≥80%
Residents' satisfaction with footpath condition	48%	≥80%	≥80%
Residents' satisfaction with on road cycleway condition.	36%	≥ 80%	≥ 80%
Residents' 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%

Capital projects
Transport

Project	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 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	12	77	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	76	185	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	594	3,749	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	455	1,110	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	-	-	-	-	-	-	-
Speed Limit Reversal	-	252	100	-	-	-	-	-	-

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets									
Area Wide Pavement Treatment	4,541	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	255	260	265
Streetlight Standard Replacement	327	336	345	351	358	363	318	324	331
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	1,241	2,640	-	-	-	-	-	-	-
Total	**46,360**	**38,919**	**33,475**	**43,835**	**42,001**	**35,677**	**29,231**	**29,684**	**30,351**

Prospective statement of comprehensive revenue and expense – Transport

For the year ending 30 June	Forecast	Annual 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	17,466	14,054	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	**37,987**	**29,793**	**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	2,308	4,406	3,905	3,987	4,060	4,317	4,340	4,415	4,557
Interest expenditure	1,931	2,221	2,527	2,739	2,761	2,441	1,653	1,266	33
Depreciation	20,482	22,891	23,783	25,488	28,055	30,317	35,323	41,055	42,681
Total expenditure	**47,312**	**52,864**	**55,372**	**57,958**	**60,826**	**63,563**	**68,358**	**74,341**	**75,429**
Surplus/(deficit) before tax	**(9,325)**	**(23,071)**	**(24,219)**	**(20,744)**	**(24,093)**	**(27,151)**	**(35,183)**	**(40,623)**	**(41,147)**
Total capital expenditure	**46,360**	**38,919**	**33,475**	**43,835**	**42,001**	**35,677**	**29,231**	**29,684**	**30,351**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(9,325)	(23,071)	(24,219)	(20,744)	(24,093)	(27,151)	(35,183)	(40,623)	(41,147)
Add capital contributions	(25,118)	(16,224)	(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	**(29,414)**	**(39,295)**	**(38,696)**	**(40,904)**	**(43,151)**	**(45,454)**	**(49,886)**	**(55,499)**	**(56,230)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Rates funding requirement									
Capital to meet additional demand	(326)	(315)	(4,337)	(4,828)	(4,896)	(4,861)	(4,760)	(4,848)	(4,932)
Capital to improve level of service	(31,547)	(23,205)	(13,838)	(24,665)	(22,669)	(16,083)	(9,533)	(9,600)	(9,666)
Capital to replace existing assets	(14,487)	(15,399)	(15,300)	(14,342)	(14,436)	(14,733)	(14,938)	(15,236)	(15,753)
Less capital contributions	25,118	16,224	14,477	20,160	19,058	18,303	14,703	14,876	15,083
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	20,482	22,891	23,783	25,488	28,055	30,317	35,323	41,055	42,681
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	**(6,356)**	**(386)**	**4,189**	**1,204**	**4,490**	**12,308**	**20,147**	**25,586**	**26,740**
Total funding requirement	**(35,770)**	**(39,681)**	**(34,507)**	**(39,700)**	**(38,661)**	**(33,146)**	**(29,739)**	**(29,913)**	**(29,490)**

Whanake tāone

City development

Statements of service performance

What we do

Providing essential services that cater for the needs of residents, businesses, and visitors is crucial for the economic development of Te Awa Kairangi ki Tai Lower Hutt. The City Development Group oversees various activities, including urban design, business support and city growth, housing, and the District Plan. This multifaceted approach ensures a comprehensive strategy for the city's development and wellbeing.

Why we do it

Our commitment to enhancing the quality of life for residents drives our efforts. Easy access to recreational green spaces, Te Awa Kairangi Hutt River, and Te Whanganui a Tara Harbour contributes to our distinctive appeal. By supporting the business sector and promoting our city as a vibrant business location, we create a positive ripple effect, benefiting local enterprises and residents alike. Initiatives like placemaking, supported events, and collaborations not only add vibrancy to the city but also attract visitors. Collaborating with partners fosters better connectedness within our business community, facilitating skill development and capability enhancement for future growth. Overall, our work aims to create a thriving and interconnected community that contributes to the city's economic prosperity and cultural richness.

Key performance indicators

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

Capital Projects City development

Project	Forecast	Annual Plan				Forecast			
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand									
Urban Growth Strategy Improvements	1,539	-	-	-	-	-	-	-	-
Capital projects to 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	-	-
Total	**13,689**	**15,877**	**32,495**	**31,862**	**40,133**	**35,509**	**16,924**	**260**	**265**

Operating projects >$250K per year
City development

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Development stimulus package	300	2,800	178	–	–	–	–	–	–
Total	**300**	**2,800**	**178**	**–**	**–**	**–**	**–**	**–**	**–**

Prospective Statement of Comprehensive Revenue and Expense – City development

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	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**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Expenditure									
Employee costs	1,969	2,217	2,273	2,329	2,388	2,447	2,473	2,535	2,598
Operating costs	3,427	5,852	3,366	2,091	2,143	2,194	2,244	2,295	2,346
Support costs/internal charges	2,967	4,130	3,749	3,822	3,959	4,174	4,203	4,284	4,433
Interest expenditure	2,570	3,384	5,103	6,461	6,998	8,422	9,001	9,369	9,488
Depreciation	-	-	-	-	-	-	-	-	-
Total expenditure	**10,933**	**15,583**	**14,491**	**14,703**	**15,488**	**17,237**	**17,921**	**18,483**	**18,865**
Surplus/(deficit) before tax	**(10,696)**	**(13,341)**	**(8,868)**	**(9,057)**	**17,912**	**(11,326)**	**(12,118)**	**(18,384)**	**(18,764)**
Total capital expenditure	**12,150**	**18,716**	**32,495**	**31,862**	**40,133**	**35,509**	**16,924**	**260**	**265**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(10,696)	(13,341)	(8,868)	(9,057)	17,912	(11,326)	(12,118)	(18,384)	(18,764)
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	**(10,768)**	**(15,496)**	**(14,402)**	**(14,612)**	**(15,395)**	**(17,142)**	**(17,824)**	**(18,384)**	**(18,764)**
Loan funding requirement									
Capital to meet additional demand	-	(2,839)	-	-	-	-	-	-	-
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	**(12,078)**	**(16,561)**	**(26,961)**	**(26,307)**	**(6,826)**	**(29,693)**	**(11,218)**	**(260)**	**(265)**
Total funding requirement	**(22,846)**	**(32,057)**	**(41,363)**	**(40,919)**	**(22,221)**	**(46,835)**	**(29,042)**	**(18,644)**	**(19,029)**

Oranga taiao
Environmental wellbeing

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

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	95% within 20 working days*
Percentage of requested building inspections processed within the statutory timeframe.	New measure in 2026-27	New measure in 2026-27	80% within 3 working days
Code of compliance certificates issued within the statutory timeframe.	94%	100% within 20 working days	95% within 20 working days*
Resource consent			
Percentage of non-notified resource consents processed within the statutory timeframe.	96%	100% within 20 working days	100% 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

*The statutory processing timeframe remains 20 working days. The 95% target reflects expected performance levels for reporting purposes and does not alter Council's obligation to meet statutory requirements.

Prospective statement of comprehensive revenue and expense – Regulatory services

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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	10,764	11,046	11,322	11,606	11,896	12,193	12,498	12,810
Operating costs	4,326	5,538	5,686	5,814	5,933	6,057	6,183	6,302	6,422
Support costs/internal charges	6,431	7,433	6,698	6,876	7,294	7,651	7,721	7,827	7,981
Interest expenditure	396	455	550	591	630	646	667	702	702
Depreciation	476	275	207	185	183	183	183	193	190
Total expenditure	**23,009**	**24,465**	**24,187**	**24,788**	**25,646**	**26,433**	**26,947**	**27,522**	**28,105**
Surplus/(deficit) before tax	**(7,503)**	**(7,552)**	**(6,769)**	**(6,920)**	**(7,253)**	**(7,578)**	**(7,711)**	**(7,797)**	**(7,971)**
Total capital expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(7,503)	(7,552)	(6,769)	(6,920)	(7,253)	(7,578)	(7,711)	(7,797)	(7,971)
Add capital contributions	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	(293)	–	–	–	–	–	–	–	–
Total rates funding requirement	**(7,796)**	**(7,552)**	**(6,769)**	**(6,920)**	**(7,253)**	**(7,578)**	**(7,711)**	**(7,797)**	**(7,971)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	–	–	–	–	–	–	–	–	–
Capital to improve level of service	–	–	–	–	–	–	–	–	–
Capital to replace existing assets	–	–	–	–	–	–	–	–	–
Less capital contributions	–	–	–	–	–	–	–	–	–
Less UHCC capital contribution	–	–	–	–	–	–	–	–	–
Less depreciation	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	**(7,027)**	**(7,277)**	**(6,562)**	**(6,735)**	**(7,070)**	**(7,395)**	**(7,528)**	**(7,604)**	**(7,781)**

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.

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%	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).	22,317/115,000 = 0.193	Less than previous year	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%	Previous year plus 2%
Overall resident satisfaction with Council's rubbish and recycling services	78%	≥ 85%	≥ 85%

Capital projects
Solid waste

Project	Forecast	Annual Plan	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	14,356	7,325	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	**14,396**	**10,930**	**16,032**	**13,494**	**4,477**	**5,754**	**6,984**	**642**	**776**

Prospective statement of comprehensive revenue and expense – Solid waste

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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	536	550	564	578	592	607	622	638
Operating costs	29,408	29,438	30,212	35,113	35,161	35,067	39,044	39,062	39,074
Support costs/internal charges	550	1,371	1,066	1,071	1,109	1,203	1,182	1,199	1,272
Interest expenditure	740	854	1,101	1,564	1,659	1,822	1,869	1,686	1,492
Depreciation	2,395	3,180	3,776	4,475	4,831	4,992	5,192	5,306	5,328
Total expenditure	**33,596**	**35,379**	**36,705**	**42,787**	**43,338**	**43,676**	**47,894**	**47,875**	**47,804**
Surplus/(deficit) before tax	**(328)**	**(5,533)**	**(3,200)**	**(11,305)**	**(12,014)**	**(12,651)**	**(9,300)**	**(9,588)**	**(10,124)**
Total capital expenditure	**14,396**	**10,930**	**16,032**	**13,494**	**4,477**	**5,754**	**6,984**	**642**	**776**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(328)	(5,533)	(3,200)	(11,305)	(12,014)	(12,651)	(9,300)	(9,588)	(10,124)
Add capital contributions	–	–	(2,500)	–	–	–	–	–	–
Rate funded debt/(debt repayment)	(14,619)	(10,221)	(10,591)	(10,582)	(10,551)	(10,606)	(14,642)	(15,048)	(15,212)
Total rates funding requirement	**(14,947)**	**(15,754)**	**(16,291)**	**(21,887)**	**(22,565)**	**(23,257)**	**(23,942)**	**(24,636)**	**(25,336)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	–	–	–	–	–	–	–	–	–
Capital to improve level of service	(14,396)	(10,930)	(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	3,180	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	14,619	10,221	10,591	10,582	10,551	10,606	14,642	15,048	15,212
Total loan (funding)/repayment	**2,618**	**2,471**	**835**	**1,563**	**10,905**	**9,844**	**12,850**	**19,712**	**19,764**
Total funding requirement	**(12,329)**	**(13,283)**	**(15,456)**	**(20,324)**	**(11,660)**	**(13,413)**	**(11,092)**	**(4,924)**	**(5,572)**

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

The sustainability and resilience activities and initiatives enable the delivery of emission reductions, in line with Council's organisational carbon targets. Council's overall organisational carbon target was set in 2018, for the base year 2016-17. It is a net target. While not certified, it was based on the accepted science at that time that emissions would need to be reduced to net zero by 2050 to minimise significant adverse impacts associated with climate change.

It is acknowledged that it may not be possible to avoid some emissions in the future, due to technological and other limitations. Offsetting may therefore be required in the future to achieve the net target. However, decisions on the scale and need for offsetting of future residual emissions have not yet been made.

The target is currently under review, to be completed by August 2026, with a view to explicitly limiting the target's scope to Scope 1 and 2, which Council has more direct control over. Sub-sectoral targets are also under review, and new sub-sectoral targets may be recommended.

In order to track progress, Council currently 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 in light of technological limitations and other constraints, and future updates to this plan

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

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 Long Term 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 (e.g. decarbonisation of contracted services), or Council's ability to reduce emissions may be dependent on relevant technologies or infrastructure becoming available (eg to divert more organic waste from Silverstream landfill).

Key performance indicators
Sustainability and 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 (tCO_2-e)*	2,362**	≤1,867 30% reduction by 2025***	≤1,759 34% reduction by 2026
Emissions from Council-owned fossil fuel vehicles (tCO_2-e)	67	≤49 75% reduction by 2025	≤37 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

*tCO_2-e refers to tonnes of carbon dioxide equivalent, a standard unit for measuring carbon footprints.

**Emissions associated with electricity for Q3 and Q4 have been estimated because emission factors for electricity are not available for 6-12 months after the end of the quarter. As a result, overall emissions for the year are an estimate and may be updated in future.

*** Compared to the baseline in 2016-17.

Operating projects >$250K per year Sustainability and resilience

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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**

Prospective statement of comprehensive revenue and expense – Sustainability and resilience

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Expenditure									
Employee costs	939	1,005	1,030	1,056	1,082	1,109	1,137	1,165	1,195
Operating costs	2,764	2,778	2,867	2,915	2,976	3,039	3,100	3,162	3,222
Support costs/internal charges	970	1,200	978	1,008	1,056	1,106	1,138	1,173	1,199
Interest expenditure	137	159	190	204	216	219	225	238	240
Depreciation	134	137	136	133	134	134	133	67	18
Total expenditure	**4,944**	**5,279**	**5,201**	**5,316**	**5,464**	**5,607**	**5,733**	**5,805**	**5,874**
Surplus/(Deficit) Before Tax	**(2,587)**	**(2,928)**	**(2,789)**	**(2,845)**	**(2,936)**	**(3,020)**	**(3,084)**	**(3,091)**	**(3,097)**
Total Capital Expenditure	**256**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(2,587)	(2,928)	(2,789)	(2,845)	(2,936)	(3,020)	(3,084)	(3,091)	(3,097)
Add capital contributions	-	-	-	-	-	-	-	-	-
Rate funded debt/(debt repayment)	(19)	-	-	-	-	-	-	-	-
Total rates funding requirement	**(2,606)**	**(2,928)**	**(2,789)**	**(2,845)**	**(2,936)**	**(3,020)**	**(3,084)**	**(3,091)**	**(3,097)**
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	-	-	-	-	-	-	-	-	-
	134	137	136	133	134	134	133	67	18
Less depreciation	-	-	-	-	-	-	-	-	-
Less asset sales	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	19	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	**(103)**	**137**	**136**	**133**	**134**	**134**	**133**	**67**	**18**
Total funding requirement	**(2,709)**	**(2,791)**	**(2,653)**	**(2,712)**	**(2,802)**	**(2,886)**	**(2,951)**	**(3,024)**	**(3,079)**

Oranga Hapori me te Oranga Ahurea
Social and cultural wellbeing

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

Performance measure	Actual 2024-25	Target 2025–26	Target 2026–27
Road assets **Our transport system is safe to travel on**			
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%	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

Capital projects
Community partnering and support

Community partnering and support	Forecast	Annual Plan	Forecast						
Project Description	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets									
Walter Nash Centre Equipment and Fitout	-	-	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 improve level of service									
Belmont Memorial Hall Renewal	-	29	68	1	134	-	53	-	14
Eastbourne Hall Renewal	-	34	98	71	127	4	214	-	45
Epuni Hall Renewal	24	24	31	32	139	-	25	-	27
Wainuiomata Memorial Hall Renewal	18	25	47	8	91	8	58	6	11
Maungaraki Hall Renewal	-	204	121	-	404	103	2	-	37
Walter Nash Centre Renewal	164	220	526	22	1,089	569	259	-	254
Stokes Valley Hub Renewal	-	140	228	14	285	2	146	5	47
Wainuiomata Hub Renewal	-	58	319	83	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	9	120	260	210	280	12	100	12	-
Moerā Community Hall Renewal	-	58	88	61	52	42	3	0	27
Treadwell Community Hall Renewal	34	69	30	24	26	19	11	9	27
Hardwick-Smith Lounge Renewal	-	209	36	-	-	-	-	-	-
Hutt Art Society Renewal	59	61	91	9	211	36	2	-	30
Total	**530**	**1,295**	**2,096**	**1,003**	**3,642**	**845**	**1,105**	**84**	**743**

Prospective statement of comprehensive revenue and expense – Community partnering and support

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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	5,336	4,707	4,823	4,806	4,921	5,024	5,137	5,255	5,360
Support costs/internal charges	4,424	4,691	4,158	4,302	4,553	4,836	4,928	5,022	5,074
Interest expenditure	470	562	706	739	862	821	787	715	600
Depreciation	1,380	2,166	2,492	2,602	2,973	3,202	3,267	3,491	3,555
Total expenditure	**15,977**	**16,482**	**16,644**	**17,026**	**18,000**	**18,691**	**19,048**	**19,535**	**19,767**
Surplus/(deficit) before tax	**(14,830)**	**(16,375)**	**(16,535)**	**(16,932)**	**(17,904)**	**(18,593)**	**(18,948)**	**(19,433)**	**(19,662)**
Total capital expenditure	**530**	**1,295**	**2,096**	**1,003**	**3,642**	**845**	**1,105**	**84**	**743**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(14,830)	(16,375)	(16,535)	(16,932)	(17,904)	(18,593)	(18,948)	(19,433)	(19,662)
Add capital contributions	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	684	–	–	–	–	–	–	–	–
Total rates funding requirement	**(14,146)**	**(16,375)**	**(16,535)**	**(16,932)**	**(17,904)**	**(18,593)**	**(18,948)**	**(19,433)**	**(19,662)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	-	-	-	-	-	-	-	-	-
Capital to improve level of service	(61)	(6)	(111)	(66)	(497)	(6)	(70)	(6)	(7)
Capital to replace existing assets	(469)	(1,289)	(1,985)	(937)	(3,145)	(839)	(1,035)	(78)	(736)
Less capital contributions	-	-	-	-	-	-	-	-	-
Less UHCC capital contribution	-	-	-	-	-	-	-	-	-
Less depreciation	1,380	2,166	2,492	2,602	2,973	3,202	3,267	3,491	3,555
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(684)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	**166**	**871**	**396**	**1,599**	**(669)**	**2,357**	**2,162**	**3,407**	**2,812**
Total funding requirement	**(13,980)**	**(15,504)**	**(16,139)**	**(15,333)**	**(18,573)**	**(16,236)**	**(16,786)**	**(16,026)**	**(16,850)**

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

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 artificial turf sports fields are closed (due to maintenance or drainage issues).	2 days	≤ 20 days	≤ 20 days
Number of days Council owned/maintained grass sports fields are closed (due to maintenance or drainage issues)	15 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%

Capital projects
Open spaces, parks and reserves

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to meet additional demand									
Reserve Developments	1,450	3,078	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	450	400	–	–	–	–	–	–	–
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	166	275	853	–	3,374	–	–	–	–
Decarbonisation Energy Conversion (Parks)	60	495	–	120	275	–	–	–	–
Taita Cemetery Improvements	51	580	–	44	518	–	59	599	–
Percy Secenic 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	24	245	108	110	112	–	–	–	–

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets									
Seats & Bins	68	72	76	79	83	86	90	94	98
Parks Buildings Capital Renewals	296	1,238	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	55	428	259	272	283	293	307	320	333
Petone Wharf	650	9,420	1,638	–	–	–	–	–	–
Track Renewal	251	121	127	132	138	143	150	156	162
Parks Signage & Interpretation	65	37	70	40	42	42	44	46	48
Playgrounds	26	900	–	–	–	–	–	–	–
Korohiwa Bus Barn Renewal	29	53	88	–	–	–	–	–	–
Hutt Rec Artificial Turf Renewal	–	–	495	–	–	–	–	–	–
Hutt Rec Sand Carpet Renewal	–	617	–	–	–	–	–	–	–
Petone Grandstand Renewal	160	2,390	–	–	–	–	–	–	–
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	–	–	–
Ricoh Sports Centre Renewal	–	78	28	258	–	74	55	261	–
Parks & Reserves Drainage Renewals	–	–	–	–	–	–	1,181	–	–
Total	**6,861**	**24,193**	**15,575**	**13,584**	**13,089**	**6,674**	**7,260**	**4,690**	**3,685**

Prospective statement of comprehensive revenue and expense – Open spaces, parks and reserves

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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	936	1,803	1,625	1,655	1,728	1,846	1,848	1,883	1,954
Interest expenditure	1,067	1,805	2,493	2,896	3,248	3,214	3,196	3,220	2,943
Depreciation	3,977	4,932	5,298	5,734	6,389	6,623	6,844	7,417	7,645
Total expenditure	**22,214**	**24,499**	**25,556**	**26,766**	**28,530**	**29,357**	**30,152**	**31,776**	**30,528**
Surplus/(deficit) before tax	**(17,207)**	**(19,271)**	**(20,273)**	**(21,588)**	**(23,304)**	**(24,083)**	**(24,830)**	**(26,406)**	**(25,110)**
Total capital expenditure	**6,861**	**24,193**	**15,575**	**13,584**	**13,089**	**6,674**	**7,260**	**4,690**	**3,685**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(17,207)	(19,271)	(20,273)	(21,588)	(23,304)	(24,083)	(24,830)	(26,406)	(25,110)
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	**(20,076)**	**(22,271)**	**(23,273)**	**(24,588)**	**(26,304)**	**(27,083)**	**(27,830)**	**(29,406)**	**(28,110)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	(1,450)	(3,228)	(8,186)	(4,705)	(2,720)	(1,676)	(445)	(50)	-
Capital to improve level of service	(2,414)	(5,404)	(2,284)	(6,274)	(8,525)	(1,873)	(4,326)	(1,167)	(1,688)
Capital to replace existing assets	(2,997)	(15,561)	(5,105)	(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	4,932	5,298	5,734	6,389	6,623	6,844	7,417	7,645
Less asset sales	-	-	-	-	-	-	-	-	-
Less vested assets	-	-	-	-	-	-	-	-	-
Less rate funded debt repayment	(131)	-	-	-	-	-	-	-	-
Total loan (funding)/repayment	**(15)**	**(16,261)**	**(7,277)**	**(4,850)**	**(3,700)**	**2,949**	**2,584**	**5,727**	**6,960**
Total funding requirement	**(20,091)**	**(38,532)**	**(30,550)**	**(29,438)**	**(30,004)**	**(24,134)**	**(25,246)**	**(23,679)**	**(21,150)**

Ngā herengatanga, auahatanga, akoranga me ngā mahi a te rēhia

Connectivity, creativity, learning, and recreation

What we do

Council plays an important role in providing spaces and facilities that serve as hubs for connection, 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

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 which 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	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 which 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%

Capital projects
Connectivity, creativity, learning, and recreation

Project	Forecast	Annual Plan	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									
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	22	82	–	–	–	–	–	195	–
McKenzie Pool Renewals	62	99	167	117	253	47	75	39	87
Pools Other Improvement Projects	93	45	146	–	–	155	158	201	–
Naenae Pool & Fitness Rebuild	150	900	–	–	–	–	–	–	–
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	58	98	68	6	84	1	19	1	32
Naenae Fitness Suite Equipment Purchase	–	–	–	–	184	–	–	–	–
Petone Settlers Museum New Lighting and Furnishings	–	–	–	–	–	–	–	130	–
Wainuiomata Pool Renewals	103	361	266	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	–	1,320	–	–	–	–	–	–	–

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Capital projects to replace existing assets									
Dowse Carpets and Soft Furnishings Gallery and Office	46	25	35	33	86	–	76	–	–
Dowse Office Furniture and Equipment	28	27	54	–	73	46	80	–	–
Dowse Museum Renewal	50	618	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	595	739	740	757	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	93	106	119	34	168	83	58	–	75
Petone Library Renewal	150	250	4,350	–	–	–	–	–	–
Moerā Library Renewal	–	–	9	4	42	4	–	1	8
Eastbourne Pool Renewals	6	64	75	5	554	–	50	–	18
Stokes Valley Pool Renewals	6	30	2,105	123	371	367	122	32	202
Naenae Pool Renewals	–	–	–	–	–	–	–	802	–
Naenae Library Renewal	–	47	108	1	64	58	26	–	24
Wainuiomata Library Renewal	42	22	224	–	81	1	86	1	27
Total	**8,064**	**7,643**	**11,045**	**2,262**	**4,741**	**3,003**	**37,739**	**3,344**	**2,329**

Prospective statement of comprehensive revenue and expense – Connectivity, creativity, learning, and recreation

For the year ending 30 June	Forecast 2026 $000	Annual Plan 2027 $000	Forecast 2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $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	862	836	539	551	562	574	585	597	609
Total revenue	**7,773**	**7,485**	**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	8,628	8,711	8,689	8,926	9,161	9,386	9,587	9,816	10,046
Support costs/internal charges	6,975	7,574	6,877	7,064	7,370	7,759	7,844	8,008	8,255
Interest expenditure	3,752	4,207	5,204	5,307	5,475	5,363	6,745	6,876	6,633
Depreciation	7,986	6,759	7,204	7,369	7,843	8,016	8,555	9,413	9,542
Total expenditure	**40,649**	**40,658**	**41,489**	**42,518**	**44,048**	**45,078**	**47,649**	**49,404**	**50,149**
Surplus/(deficit) before tax	**(32,876)**	**(33,173)**	**(34,135)**	**(34,995)**	**(36,360)**	**(37,221)**	**(39,627)**	**(41,212)**	**(41,785)**
Total capital expenditure	**8,064**	**7,643**	**11,045**	**2,262**	**4,741**	**3,003**	**37,739**	**3,344**	**2,329**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(32,876)	(33,173)	(34,135)	(34,995)	(36,360)	(37,221)	(39,627)	(41,212)	(41,785)
Add capital contributions	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	370	–	–	–	–	–	–	–	–
Total rates funding requirement	**(32,506)**	**(33,173)**	**(34,135)**	**(34,995)**	**(36,360)**	**(37,221)**	**(39,627)**	**(41,212)**	**(41,785)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	–	–	–	–	–	–	–	–	–
Capital to improve level of service	(4,579)	(4,413)	(1,752)	(835)	(1,105)	(719)	(35,744)	(882)	(414)
Capital to replace existing assets	(3,485)	(3,230)	(9,293)	(1,427)	(3,636)	(2,284)	(1,995)	(2,462)	(1,915)
Less capital contributions	–	–	–	–	–	–	–	–	–
Less UHCC capital contribution	–	–	–	–	–	–	–	–	–
Less depreciation	7,986	6,759	7,204	7,369	7,843	8,016	8,555	9,413	9,542
Less asset sales	–	–	–	–	–	–	–	–	–
Less vested assets	–	–	–	–	–	–	–	–	–
Less rate funded debt repayment	(370)	–	–	–	–	–	–	–	–
Total loan (funding)/repayment	**(448)**	**(884)**	**(3,841)**	**5,107**	**3,102**	**5,013**	**(29,184)**	**6,069**	**7,213**
Total funding requirement	**(32,954)**	**(34,057)**	**(37,976)**	**(29,888)**	**(33,258)**	**(32,208)**	**(68,811)**	**(35,143)**	**(34,572)**

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

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.	47%	≥ 80%	≥ 80%
Residents feel they have enough information to participate in democratic process.	44%	≥ 80%	≥ 80%

Prospective statement of comprehensive revenue and expense – Governance, strategy, and partnerships

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue									
Rates	–	–	–	–	–	–	–	–	–
User charges	–	–	–	–	–	–	–	–	–
Operating subsidies	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–
Capital grants	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–
Interest earned	–	–	–	–	–	–	–	–	–
Dividends from CCOs	–	–	–	–	–	–	–	–	–
Gain/(loss) on disposal of assets	–	–	–	–	–	–	–	–	–
Other revenue	199	–	–	214	–	–	227	–	–
Total revenue	**199**	**–**	**–**	**214**	**–**	**–**	**227**	**–**	**–**
Expenditure									
Employee costs	1,428	1,352	1,386	1,442	1,456	1,492	1,553	1,568	1,607
Operating costs	2,675	2,115	2,158	2,946	2,259	2,299	3,133	2,399	2,437
Support costs/internal charges	4,802	5,100	4,039	4,159	4,266	4,391	4,490	4,571	4,646
Interest expenditure	–	–	–	–	–	–	–	–	–
Depreciation	7	4	–	–	–	–	–	–	–
Total expenditure	**8,912**	**8,571**	**7,583**	**8,547**	**7,981**	**8,182**	**9,176**	**8,538**	**8,690**
Surplus/(deficit) before tax	**(8,713)**	**(8,571)**	**(7,583)**	**(8,333)**	**(7,981)**	**(8,182)**	**(8,949)**	**(8,538)**	**(8,690)**
Total capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	(8,713)	(8,571)	(7,583)	(8,333)	(7,981)	(8,182)	(8,949)	(8,538)	(8,690)
Add capital contributions	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	(4)	–	–	–	–	–	–	–	–
Total rates funding requirement	**(8,717)**	**(8,571)**	**(7,583)**	**(8,333)**	**(7,981)**	**(8,182)**	**(8,949)**	**(8,538)**	**(8,690)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	–	–	–	–	–	–	–	–	–
Capital to improve level of service	–	–	–	–	–	–	–	–	–
Capital to replace existing assets	–	–	–	–	–	–	–	–	–
Less capital contributions	–	–	–	–	–	–	–	–	–
Less UHCC capital contribution	–	–	–	–	–	–	–	–	–
Less depreciation	7	4	–	–	–	–	–	–	–
Less asset sales	–	–	–	–	–	–	–	–	–
Less vested assets	–	–	–	–	–	–	–	–	–
Less rate funded debt repayment	4	–	–	–	–	–	–	–	–
Total loan (funding)/repayment	**11**	**4**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total funding requirement	**(8,706)**	**(8,567)**	**(7,583)**	**(8,333)**	**(7,981)**	**(8,182)**	**(8,949)**	**(8,538)**	**(8,690)**

Ratonga rangatōpū
Corporate service

Statements 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. Why we do it

Key performance indicators

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

Capital projects
Corporate services

Project	Forecast	Annual Plan	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									
Other (IT) Projects	907	50	–	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	553	525	563	733	588	600	612	624	636
Contingent Facilities Management Fund	220	1,269	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	**3,473**	**4,795**	**3,090**	**3,683**	**4,037**	**4,141**	**4,919**	**3,585**	**4,548**

Operating projects >$250K per year
Corporate services

Project	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Go Digital Program	2,866	2,607	435	–	–	–	–	–	–
Target Operating Model (TOM)	–	2,000	–	–	–	–	–	–	–
Total	**2,866**	**4,607**	**435**	**–**	**–**	**–**	**–**	**–**	**–**

Prospective statement of comprehensive revenue and expense – Corporate services

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue									
Rates	210,111	137,452	148,239	157,083	166,457	176,392	186,919	198,078	209,905
User charges	96	1,167	984	609	622	635	648	661	673
Operating subsidies	–	–	–	–	–	–	–	–	–
Operating grants	–	–	–	–	–	–	–	–	–
Capital subsidies	–	–	–	–	–	–	–	–	–
Capital Grants	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Vested assets	–	–	–	–	–	–	–	–	–
Interest earned	2,910	2,881	2,701	2,639	2,665	2,732	2,804	2,818	2,836
Dividends from CCOs	106	5	5	5	5	5	7	7	7
Gain/(loss) on disposal of assets	210	–	–	–	–	–	–	–	–
Other revenue	355	661	677	478	488	498	508	551	561
Total revenue	**213,788**	**142,166**	**152,606**	**160,814**	**170,237**	**180,262**	**190,886**	**202,115**	**213,982**
Expenditure									
Employee costs	18,703	20,891	21,196	20,731	21,018	21,537	22,072	22,618	23,180
Operating costs	8,392	15,468	11,772	11,845	12,008	12,540	12,471	12,636	13,087
Support costs/internal charges	(32,486)	(37,708)	(33,095)	(33,944)	(35,395)	(37,283)	(37,694)	(38,382)	(39,371)
Interest expenditure	4,009	4,072	4,208	4,286	4,433	4,522	4,669	4,834	4,917
Depreciation	1,222	1,638	1,974	2,514	3,306	4,091	3,899	3,803	3,635
Total expenditure	**(160)**	**4,361**	**6,055**	**5,432**	**5,370**	**5,407**	**5,417**	**5,509**	**5,448**
Surplus/(deficit) before tax	**213,948**	**137,805**	**146,551**	**155,382**	**164,867**	**174,855**	**185,469**	**196,606**	**208,534**
Total capital expenditure	**3,473**	**4,795**	**3,090**	**3,683**	**4,037**	**4,141**	**4,919**	**3,585**	**4,548**
Prospective funding requirement									
Rates funding requirement									
Surplus/(deficit)	213,948	137,805	146,551	155,382	164,867	174,855	185,469	196,606	208,534
Add capital contributions	–	–	–	–	–	–	–	–	–
Rate funded debt/(debt repayment)	13,998	23,610	13,922	16,634	14,982	12,675	12,332	11,390	1,111
Total rates funding requirement	**227,946**	**161,415**	**160,473**	**172,016**	**179,849**	**187,530**	**197,801**	**207,996**	**209,645**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Loan funding requirement									
Capital to meet additional demand	–	–	–	–	–	–	–	–	–
Capital to improve level of service	(2,506)	(2,823)	(1,256)	(2,094)	(1,987)	(2,471)	(2,117)	(1,766)	(2,658)
Capital to replace existing assets	(967)	(1,972)	(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	1,638	1,974	2,514	3,306	4,091	3,899	3,803	3,635
Less asset sales	210	–	–	–	–	–	–	–	–
Less vested assets	–	–	–	–	–	–	–	–	–
Less rate funded debt repayment	(13,998)	(23,610)	(13,922)	(16,634)	(14,982)	(12,675)	(12,332)	(11,390)	(1,111)
Total loan (funding)/repayment	**(16,039)**	**(26,767)**	**(15,038)**	**(17,803)**	**(15,713)**	**(12,725)**	**(13,352)**	**(11,172)**	**(2,024)**
Total funding requirement	**211,907**	**134,648**	**145,435**	**154,213**	**164,136**	**174,805**	**184,449**	**196,824**	**207,621**

Ngā whakapae hirahira kua matapaetia
Significant forecasting assumptions

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Environmental impacts				
The Annual Plan is prepared on the basis that Council services are operating in an environment not impacted directly by any pandemic events like COVID-19. Specific key assumptions have been made around interest rates, inflation, climate change and insurance costs related to natural disasters below.	Disruption caused by COVID-19 or a similar pandemic will result in changes or closure of Council operations, resulting in reduced revenue or delays in projects. Wider economic disruption will impact the affordability of rates and levels of non-payment.	Low	Pandemic events are by nature unanticipated; however, any uncertainty will be higher in the short term and decrease over time.	Disruption to Council operations may result in reduced revenue from fees to fund Council activities. Project delays may result in challenges on delivering project timeframes and budgets.
Inflation				
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%	3.20%	3.00%	2.80%	2.60%	2.40%	2.30%	2.20%

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Employee cost assumptions				
The salary increase assumption is 2.5% in all years. This is to enable Council to retain staff and meet market conditions as well as our obligations as a Living Wage accredited employer. Alongside this is a staff vacancy savings assumption of 5.5%.	The actual employee costs are significantly different from the projected costs or vacancy savings are not realised.	Moderate	Uncertainty exists as the ability to attract and retain staff is dictated by the labour market conditions.	Higher employee costs or lower vacancy savings will result in unbudgeted financial pressures.
Growth				
Council projections for income from rates revenue include an allowance for growth. Average growth of 0.9% per annum in the rating base is assumed in 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.	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
Population growth				
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 New Zealand, October 2025) At the 50th percentile the population is projected to reach 123,102 around 2033 and 149,078 in 2053 (Source: Sense Partners, July 2025).	Population growth rates exceed or are less than forecast. Moderate downward revisions. 2025 projections average 1% lower than 2023 projections.	Moderate	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.	Rates of growth that vary significantly from the assumed level will result in unbudgeted financial pressures. It is generally safer to overestimate than 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.
Interest rates				
The long-term cost of borrowing is assumed to be an average of 5.05% through the period of the plan. Due to the volatility in market conditions this is an indicative assumptions and is linked to a range of dependencies.	Interest rates and swap rates are significantly different from those budgeted.	Moderate	Council has interest rate swaps in place to minimise the fluctuation of interest rate movements, as 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; there is uncertainty about the future market conditions that will exist.	Higher interest rates provide the ability to earn higher income from cash holdings. Higher interest rates may lead to higher interest cost on debt. Based on Council's projected borrowing profile, a 0.1% movement in interest rates will increase/decrease annual interest expense by between $400k to $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%.
Natural disasters and insurance costs				
Council has comprehensive insurance policies, which are designed to provide substantial, but not total, cover from the financial impact of natural disasters. The level of insurance cover is calculated by extensive loss modelling, which estimates the maximum probable loss. Council collectively purchases insurance with the Wellington Councils Insurance Group (includes Kāpiti Coast District, Porirua City, Upper Hutt City and Greater Wellington Regional Councils).	The damage exceeds the cover obtained by Council and its ability to fund the repair/reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.	Moderate	The timing or scale of a natural disaster event cannot be predicted. Should an event occur, there is uncertainty over whether the city is able to recover sufficiently or quickly enough in order to prevent long-term adverse effects on the population or local economy.	The damage exceeds the cover obtained by Council and its ability to fund the repair/reconstruction out of normal budgetary provisions. The cost of insurance increases more than budgeted.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Asset revaluation				
It is Council's policy to assess the carrying value of its revalued assets annually to ensure they do not differ materially from the assets' fair value. Revaluations are carried out every three years. For further information see council's accounting policies. 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 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 Metro Water Limited on 1 July 2026.	Asset revaluations differ from those budgeted and resulting depreciation charges may differ.	Moderate	Market buoyancy and property pricing influences the value of the property assets. Contract and construction prices influence the value of infrastructure assets.	A higher level of asset valuation means more depreciation expenditure to use to fund asset renewals and some improvements, however this is limited by the actual level of depreciation funded through rates. Lower levels of valuation and depreciation reduce Council's ability to fund capital from depreciation and place more reliance on funding improvements from other funding mechanisms, such as debt or rates. Depreciation rates are contained in accounting policies.
Asset sales				
A small amount of asset sales is planned for surplus land following completion of Council projects.	Property prices are higher or lower than the planned sales amount	Moderate	Market buoyancy and property pricing influences the value of the property assets.	A higher sales price would result in a gain on the sale made by the Council. Lower prices would result in greater costs having to be absorbed by rates.
Asset lives				
The estimated useful lives of significant assets will be as shown in the Statement of Accounting Policies. The assets will continue to be revalued every three years. It is assumed that assets will be replaced at the end of their useful life. Ranges in average ages relate to the variability of component parts of assets and changing material and design of assets over time.	Assets wear out earlier or later than estimated.	Moderate-Low	The level of certainty of useful lives of assets ranges across different asset types. Underground assets that are not easily accessible have lower levels of confidence on their current condition and therefore expected remaining useful lives whereas aboveground assets have more certainty on their condition assessment and the useful life.	Depreciation and interest costs would increase if capital expenditure was required earlier than anticipated.
Asset condition				
The condition of 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.	Detailed condition assessments for our assets may reveal that they have aged faster than our theoretical modelling anticipates.	Moderate	Asset Management Plans are in the process of being updated ahead of the next Long Term 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.	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.

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 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.
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 the 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.
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.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Climate change				
The changing climate will affect the city and Council infrastructure due to a wide variety of climate impacts.	Climate change impacts such as sea-level rise and increased rainfall intensity will impact on the city, including Council infrastructure. This has flow-on effects, such as capital and operational cost increases to maintain functional infrastructure. Social, economic, cultural and environmental impacts will also be felt by residents, businesses and visitors.	Moderate	In the short to medium term (10–30 years), impacts are relatively certain (e.g., the sea level is rising slowly), but resulting impacts are still fairly limited. Impacts are less certain in the longer term, but likely to be more severe. The timing of when climate change impacts will significantly impact the city and Council's infrastructure is relatively uncertain. In addition, if global emissions are not reduced quickly, the scale of impacts is likely to increase beyond those that are already reasonably certain.	Initiatives to optimise environmental outcomes for Lower Hutt inhabitants may be too expensive to progress in a financially constrained environment; but lack of investment now is very likely to lead to worse outcomes in the future (e.g. reducing emissions quickly comes at a cost but can avoid those climate impacts that are not yet locked in). Uncertainty of the timing and ultimate scale of impacts will affect the timing and scale of forecast capital and operational expenditure, asset impairment and reduced useful life of infrastructure assets in areas vulnerable to the harm of climate change-related events.
Tiaki Wai (TW) transition				
The water services transition takes place on 1 July 2026. The following assumptions are included in the budgets: • 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 obligations to Council. • 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 TW. • Stranded overheads of roughly $2.5M per year are absorbed across other Council activities. • A range of billing activities will be continued by Council on behalf of TW, for at least one year post transition, with costs recovered from TW. • 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 associated with existing water-related contracts, leases, or service agreements which require novation, termination, or renegotiation. • 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.	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.	Low	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.	Should additional or unbudgeted transition costs emerge such as higher costs of certain activities or billing recovery delays, Council could face unplanned financial pressures.

Assumption	Risk	Level of uncertainty	Reason for the uncertainty	Financial impact of the uncertainty
Capital programme achievability				
Our plan largely assumes that the programme can be achieved over the life of the plan with an adjustment to budgets to reflect 70% funding and delivery assumption per year.	The planned capital programme cannot be fully achieved over the life of the Annual Plan. The increase in demand on staff and contractors to achieve the programme may result in cost increases.	High	While investments have been made in funding resources to support delivery and taking actions alongside our partners to manage the increased expenditure effectively, there are risks due to the increase in scale of the capital programme that there is not sufficient contractor availability or internal Council resource to support the delivery of the programme within the timeframes and projected costs included in the Annual Plan.	Delays in projects can result in additional costs, including costs of retaining project staff for longer periods and inflationary impacts. The additional demand for contractors from the Council and in the region may impact market conditions and increase the cost of obtaining contractor services.

Ngā ringaringa me ngā waewae o Te Kaunihera
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

Key performance indicator	2026-27	Reporting frequency
Financial		
Deliver the total annual budgeted EBITDA[1]	Achieve 100% of total budgeted income	Six monthly
Achieve a prescribed rate of ROE before tax and dividends[2]	Net surplus within budget	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 half-yearly report by the end of February, the draft Statement of Intent (SOI) by 1 March, the final SOI by the end of June and the Annual Report by 30 September	Annually
Public benefit	Complete four messages per annum	Biennially
Risk management and human resources		
Notifiable health and safety incidents	Zero incidents	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

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.

Urban Plus Limited

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[1] greater than or equal to 70%.

1.6 Annual rental increases to be no less than the forecasted five-year average apportioned, annualised costs of insurance, all rates[2] and maintenance, but no greater than $50 per week per unit.

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

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

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

Property Development

1.10 Capital expenditure within budget.

1.11 Operational expenditure within budget.

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

1.13 All new housing units (standalone house or townhouse) shall achieve a certified HomeStar design rating of at least six stars or equivalent. [3]

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)[4]

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).

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

i. that they are eligible for National Super (aged over 65 years – this being subject to review periodically by Central Government);

ii. that they have no other income;

iii. that they do not have cash or assets of such a magnitude that would mean they could make independent accommodation choices.

2 All rates' in this context refers to included the newly separated rates structure - by including both the water rates (via Tiaki Wai entity) and standard property rates (Hutt City Council).

3 The assessment criteria being: Either - an independent review by a certified Homestar Assessor to qualify the design would satisfy and meet the appropriate 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.

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

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 amalgamate with Wellington Water Limited.

The net assets that are being transferred out of Council to Tiaki Wai will be replaced with shares of equivalent value.

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 Long Term Plan 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 the transfer date. Tiaki Wai has developed an interim one year focused Water services Strategy effective from 1 July 2026.

Key performance indicators

The key performance indicators are outlined in the Tiaki Wai Water Services Strategy and will be monitored through the Partners committee.

Hō mātou pūtea
Our finances

3

Tauākī pūtea
Financial statements

Prospective statement of comprehensive revenue and expense

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Revenue									
Rates funding	124,580	121,517	131,764	135,006	143,698	152,937	162,775	173,236	184,359
Targeted rates	85,532	15,935	16,476	22,077	22,759	23,455	24,144	24,842	25,546
User charges	76,462	62,734	64,818	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	17,568	16,209	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	4,061
Vested assets	954	582	596	609	622	635	648	661	673
Interest earned	2,910	2,881	2,701	2,639	2,665	2,732	2,804	2,818	2,836
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	2,654	2,576	2,319	2,373	2,202	2,247	2,521	2,372	2,416
Total revenue	**343,064**	**236,131**	**255,464**	**268,504**	**305,625**	**288,281**	**304,014**	**310,322**	**322,843**
Expenditure									
Employee costs	56,248	58,062	59,001	59,502	60,908	62,423	63,970	65,539	67,174
Operating costs	175,405	110,378	107,330	113,052	113,787	115,780	122,117	123,598	123,843
Support costs	–	–	–	–	–	–	–	–	–
Finance costs	28,299	17,719	22,082	24,787	26,282	27,470	28,812	28,906	27,048
Depreciation and amortisation	106,110	41,982	44,870	48,500	53,714	57,558	63,396	70,745	72,594
Gain/(loss) on revaluation of financial instruments	–	200	–	–	–	–	–	–	–
Total expenditure	**366,062**	**228,341**	**233,283**	**245,841**	**254,691**	**263,231**	**278,295**	**288,788**	**290,659**
Surplus/(deficit) before tax	**(22,998)**	**7,790**	**22,181**	**22,663**	**50,934**	**25,050**	**25,719**	**21,534**	**32,184**
Tax expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(deficit) after tax	**(22,998)**	**7,790**	**22,181**	**22,663**	**50,934**	**25,050**	**25,719**	**21,534**	**32,184**
Other comprehensive income									
Gain/(loss) on asset revaluation	**121,077**	**-**	**-**	**186,214**	**-**	**-**	**247,714**	**-**	**-**
Total other comprehensive income	**121,077**	**-**	**-**	**186,214**	**-**	**-**	**247,714**	**-**	**-**
Total comprehensive income	**98,079**	**7,790**	**22,181**	**208,877**	**50,934**	**25,050**	**273,433**	**21,534**	**32,184**

Prospective statement of changes in net equity

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Equity at beginning of the year	**3,025,261**	**3,123,340**	**3,131,130**	**3,153,311**	**3,362,188**	**3,413,122**	**3,438,172**	**3,711,605**	**3,733,139**
Total Comprehensive Income	98,079	7,790	22,181	208,877	50,934	25,050	273,433	21,534	32,184
Equity at end of the year	**3,123,340**	**3,131,130**	**3,153,311**	**3,362,188**	**3,413,122**	**3,438,172**	**3,711,605**	**3,733,139**	**3,765,323**
Represented by: Accumulated funds									
Opening balance	704,911	686,302	2,295,018	2,316,119	2,336,615	2,384,083	2,405,195	2,426,846	2,446,169
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	(22,998)	7,790	22,181	22,663	50,934	25,050	25,719	21,534	32,184
Closing balance	**686,302**	**2,295,018**	**2,316,119**	**2,336,615**	**2,384,083**	**2,405,195**	**2,426,846**	**2,446,169**	**2,476,098**
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	988	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	**3,123,340**	**3,131,130**	**3,153,311**	**3,362,188**	**3,413,122**	**3,438,172**	**3,711,605**	**3,733,139**	**3,765,323**

Prospective statement of financial position

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Current assets									
Cash and cash equivalents	27,938	21,583	22,257	22,476	22,801	23,260	22,868	22,886	23,196
Debtors and other receivables	21,264	18,964	19,419	19,855	20,273	20,690	21,107	21,524	21,941
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	4,530	4,639	4,743	4,843	4,942	5,042	5,142	5,241
Accrued interest	8	8	8	8	8	8	8	8	8
Other financial assets	–	–	–	–	–	–	–	–	–
Total current assets	**64,839**	**47,874**	**54,577**	**55,352**	**55,795**	**51,689**	**51,814**	**52,349**	**53,175**
Non-current assets									
Property, plant and equipment	3,493,389	1,750,032	1,802,465	2,052,385	2,110,641	2,170,200	2,452,924	2,483,234	2,472,165
Assets under construction	192,833	102,172	111,613	110,948	111,401	97,758	100,394	60,852	42,574
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 CCOs and similar entities	76,539	87,840	88,276	88,172	89,072	89,973	89,873	89,773	89,674
Other financial assets	455	455	455	455	455	455	455	455	455
Total non-current assets	**3,764,788**	**3,541,871**	**3,604,181**	**3,853,332**	**3,912,941**	**3,959,758**	**4,245,018**	**4,235,686**	**4,206,240**
Total assets	**3,829,627**	**3,589,745**	**3,658,758**	**3,908,684**	**3,968,736**	**4,011,447**	**4,296,832**	**4,288,035**	**4,259,415**
Current liabilities									
Cash and cash equivalents	–	–	–	–	–	–	–	–	–
Borrowings-current	64,524	41,826	46,459	50,517	51,385	53,108	54,258	51,182	45,056
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	4,496	4,589	4,681	4,774	4,866
Other liabilities	6,506	5,006	5,126	5,241	5,351	5,462	5,572	5,682	5,792
Total current liabilities	**112,591**	**69,216**	**74,070**	**78,340**	**79,410**	**81,337**	**82,689**	**79,816**	**73,892**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Non-current liabilities									
Borrowings-non current	580,710	376,413	418,118	454,636	462,432	477,917	488,266	460,558	405,427
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	**593,696**	**389,399**	**431,377**	**468,156**	**476,204**	**491,938**	**502,538**	**475,080**	**420,200**
Total liabilities	**706,287**	**458,615**	**505,447**	**546,496**	**555,614**	**573,275**	**585,227**	**554,896**	**494,092**
Net assets	**3,123,340**	**3,131,130**	**3,153,311**	**3,362,188**	**3,413,122**	**3,438,172**	**3,711,605**	**3,733,139**	**3,765,323**
Represented by: Equity									
Accumulated funds	686,301	2,590,017	2,611,118	2,631,614	2,679,082	2,700,193	2,721,844	2,741,167	2,771,096
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	501,361	501,361	687,575	687,575	687,575	935,289	935,289	935,289
Total equity	**3,123,340**	**3,131,130**	**3,153,311**	**3,362,188**	**3,413,122**	**3,438,172**	**3,711,605**	**3,733,139**	**3,765,323**

Prospective statement of cash flows

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Cash flows from operating activities									
Cash was provided from:									
Receipts from rates and levies - Council	210,111	137,452	148,240	157,083	166,457	176,391	186,919	198,078	209,905
User charges and other income	144,188	97,511	98,002	102,251	130,377	108,100	113,219	108,341	109,005
Interest received	2,910	2,881	2,701	2,639	2,665	2,732	2,804	2,818	2,836
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 other revenue - Tiaki Wai	–	7,066	–	–	–	–	–	–	–
Net GST received from Inland Revenue	–	–	–	–	–	–	–	–	–
Total	**403,027**	**290,627**	**295,757**	**309,838**	**348,370**	**337,100**	**353,826**	**361,127**	**374,642**
Cash was applied to:									
Payments to employees	(55,709)	(57,062)	(59,093)	(59,591)	(60,991)	(62,508)	(64,054)	(65,624)	(67,258)
Payments to suppliers	(179,331)	(132,055)	(106,743)	(112,490)	(113,250)	(115,241)	(121,580)	(123,060)	(123,306)
Interest paid	(28,299)	(17,719)	(22,082)	(24,787)	(26,282)	(27,470)	(28,812)	(28,906)	(27,048)
Rates and levies passed to GWRC	(45,712)	(45,712)	(46,809)	(47,860)	(48,866)	(49,872)	(50,877)	(51,883)	(52,889)
Other revenue passed to Tiaki Wai	–	(7,066)	–	–	–	–	–	–	–
Net GST paid to Inland Revenue	–	–	–	–	–	–	–	–	–
Total	**(309,051)**	**(259,614)**	**(234,727)**	**(244,728)**	**(249,389)**	**(255,091)**	**(265,323)**	**(269,473)**	**(270,501)**
Net cash inflows from operating activities	**93,976**	**31,013**	**61,030**	**65,110**	**98,981**	**82,009**	**88,503**	**91,654**	**104,141**
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	–	–	–	–	–	–	–
Total	**210**	**200**	**5,465**	**5,481**	**5,081**	**–**	**–**	**–**	**–**
Cash was applied to:									
Purchase of property, plant and equipment	(192,729)	(102,076)	(110,964)	(110,175)	(110,634)	(96,888)	(99,509)	(60,422)	(41,664)
Less UHCC capital contribution	21,930	–	–	–	–	–	–	–	–
Purchase of assets under construction	–	–	–	–	–	–	–	–	–
Purchase of intangible assets	(104)	(96)	(649)	(773)	(767)	(870)	(885)	(430)	(910)
Other investments and payments	–	(3,400)	(1,000)	–	(1,000)	(1,000)	–	–	–
Total	**(170,903)**	**(105,572)**	**(112,613)**	**(110,948)**	**(112,401)**	**(98,758)**	**(100,394)**	**(60,852)**	**(42,574)**
Net cash outflows from investing activities	**(170,693)**	**(105,372)**	**(107,148)**	**(105,467)**	**(107,320)**	**(98,758)**	**(100,394)**	**(60,852)**	**(42,574)**

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Cash flows from financing activities									
Cash was provided from:									
Proceeds from borrowing	153,536	132,528	88,163	87,035	59,181	68,593	64,607	23,474	-
Total	**153,536**	**132,528**	**88,163**	**87,035**	**59,181**	**68,593**	**64,607**	**23,474**	**-**
Cash was applied to:									
Repayment of borrowing	(80,000)	(64,524)	(41,371)	(46,459)	(50,517)	(51,385)	(53,108)	(54,258)	(61,257)
Total	**(80,000)**	**(64,524)**	**(41,371)**	**(46,459)**	**(50,517)**	**(51,385)**	**(53,108)**	**(54,258)**	**(61,257)**
Net cash inflows/(outflows) from financing activities	**73,536**	**68,004**	**46,792**	**40,576**	**8,664**	**17,208**	**11,499**	**(30,784)**	**(61,257)**
Net increase/(decrease) in cash, cash equivalents and bank overdraft	(3,181)	(6,355)	674	219	325	459	(392)	18	310
Cash, cash equivalents and bank overdraft at beginning of the year	31,119	27,938	21,583	22,257	22,476	22,801	23,260	22,868	22,886
Cash, cash equivalents and bank overdraft at end of the year	**27,938**	**21,583**	**22,257**	**22,476**	**22,801**	**23,260**	**22,868**	**22,886**	**23,196**
Cash balance at end of the year comprises:									
Cash and on call deposits	27,938	21,583	22,257	22,476	22,801	23,260	22,868	22,886	23,196
Short term deposits	-	-	-	-	-	-	-	-	-
Bank overdraft	-	-	-	-	-	-	-	-	-
Cash, cash equivalents and bank overdraft at end of the year	**27,938**	**21,583**	**22,257**	**22,476**	**22,801**	**23,260**	**22,868**	**22,886**	**23,196**

Āpitihanga tauākī pūtea
Notes to the financial statements

Reporting entity

Hutt City Council is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. Council was first formed as Lower Hutt City Council on 1 November 1989 by the amalgamation of five local authorities. The name was changed to the Hutt City Council by a special Act of Parliament on 8 October 1991. The relevant legislation governing Council's operations included the LGA and the Local Government (Rating) Act 2002.

The group consists of the ultimate parent, Hutt City Council, and its subsidiaries, 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 30 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	2.50–50.00
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

	Projected opening balance July 2026	Deposits	Expenditure	Projected closing balance June 2034
	$000	$000	$000	$000
Council-created reserves – purpose of the fund				
Reserve purchase and development (parks and reserves activity)	26,039	31,637	(13,396)	44,280
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.				
Election fund (managing services activity)	150	-	-	150
To annually provide for the cost of Council elections and by-elections.				
Landfills reserve (solid waste activity)	12,000	-	-	12,000
To set funds aside for the longer-term replacement of the landfill. This figure has been capped at $12M.				
Waste minimisation reserve	1,538	20,299	(20,405)	1,432
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 expenditure includes grants to others, waste minimisation initiative operating expenses and recycling contracts.				
Low Carbon Acceleration Fund/reserve	130	10	-	140
Council has registered some of its forests under the New Zealand Emissions Trading Scheme, and receives emission units as forests grow and sequester carbon. Council established a Low Carbon Acceleration Fund (LCA), to co-fund emission reduction projects, with Council's funding share derived from the sale of emission units. The reserve accounts for funds from the sale of emission units where funds have not yet been paid out to successful LCA Fund recipients				
Wingate Landfill reserve (parks and reserves activity)	205	53	-	258
To provide for the development and major maintenance of the former landfill areas (top areas) at the end of Page Grove, Wingate, now managed as reserve land and used for various recreational activities.				
Wingate Park (parks and reserves activity)	198	51	-	249
To provide for the development and major maintenance of the former landfill areas (bottom areas) at the end of Page Grove, Wingate, now managed as reserve land and used for various recreational activities.				
Ex-Hillary Commission funds (aquatics and recreation)	8	2	-	10
To provide funding for sporting activities. Approval needs to be given by Sport New Zealand.				
Ex-Hutt City Community Facilities Trust	85	-	-	85
Fraser Park Turf long-term asset repair and maintenance fund: To provide for the long-term maintenance of the named facility				
Ex-Hutt City Community Facilities Trust	14	-	-	14
Ricoh Sport Centre long-term asset repair and maintenance fund: To provide for the long-term maintenance of the named facility.				
Ex-Hutt City Community Facilities Trust	248	-	-	248
Naenae Bowls Centre long-term asset repair and maintenance fund: To provide for the long-term maintenance of the named facility.				
Totals	**40,615**	**52,052**	**(33,801)**	**58,866**

	Projected opening balance July 2026	Deposits	Expenditure	Projected closing balance June 2034
	$000	$000	$000	$000
Restricted reserves – purpose of the fund				
Taitā Cemetery – JV Bently (parks and reserves activity)	3	-	-	3
The Council is contracted to maintain Plot 32/33, block 7, St James section in perpetuity. The plots contain Issac Young, Eliza Young, and AG Talbut.				
Lavelle tree bequest (parks and reserves activity)	36	9	-	45
To provide for the planting of trees in and around Lower Hutt on major thoroughfares.				
ML Talbut bequest (parks and reserves activity)	16	2	-	18
To provide for the planting and maintenance of reserves.				
Eastbourne Arts Trust (museums activity)	4	-	-	4
To purchase for the Dowse Collection works of art created by Eastbourne artists, being artists who have or have had a significant association with Eastbourne.				
Totals	**59**	**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%	9.7%	Yes	1
Debt affordability benchmark (planned debt compared to debt limits)	≤ $810M	$337M	Yes	2
Debt affordability benchmark (planned debt compared to debt limits)	≤ 250%	145%	Yes	2
Balanced budget benchmark	≥ 100%	101%	Yes	3
Essential services benchmark	≥ 100%	170%	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 15 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 15 per cent limit.

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 Council will 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 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

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 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.

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 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	0.00080467 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: • 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: • Community Facilities • Commercial Suburban • Non-Water Utility Networks or Water Utility Networks.

Commercial central (CMC)	AAll 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: • 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: • 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: • 100% non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 1 • 50% non-rateable in terms of the Local Government (Rating) Act 2002, Schedule 1, Part 2
Community facilities 2 (CF2)	All land occupied by charitable trusts and not-for-profit organisations that either: • use the land for non-trading purposes for the benefit of the community; or • would qualify as land that is 50% non-rateable in accordance with Part 2 of Schedule 1 of the Local Government (Rating) Act 2002 if the organisation did not have a liquor licence
Community facilities 3 (CF3)	All land occupied by not-for-profit community groups or organisations whose primary purpose is to address the needs of adult members for entertainment or social interaction, and which engage in recreational, sporting, welfare or community services as a secondary purpose

For the purposes of these definitions:

- rating units that have no apparent land use (or where there is doubt as to the relevant use) will be placed in a category 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%
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	1.6%
Water utility networks	N/A	4.0%

The following table sets out the differential factors that Council will apply across all differential categories in 2026-27 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	0.288034 cents
Rural	0.747	0.215161 cents
Commercial central	3.618	1.042158 cents
Commercial suburban	2.848	0.820352 cents
Non-water utility networks	2.958	0.851974 cents
Water utility networks	0.939	0.270351 cents
Community facilities 1	1.000	0.288034 cents
Community facilities 2	0.500	0.144017 cents
Community facilities 3	2.344	0.675151 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	102,046	64.44%
Rural	1259	0.79%
Non-water utility networks	2,299	1.45%
Water utility networks	5,608	3.54%
Commercial central	10,823	6.83%
Commercial suburban	35,818	22.62%
Community facilities 1	91	0.06%
Community facilities 2	226	0.14%
Community facilities 3	162	0.10%
Services only	29	0.02
Total rates set	**158,360**	**100%**

Summary of total revenue required from 2026-27 rates

Rate	Amount $000 GST inclusive	Amount $000 GST exclusive
General rate	140,035	121,769
Targeted Rates:		
• Jackson Street	208	181
• Refuse	11,457	9,963
• Recycling	5,879	5,112
• Green waste	781	679
Total rates revenue	**158,360**	**137,705**

Note: The total rate revenue includes rates charged on Council-owned properties, rate refunds and rate remissions.

None of the targeted rates are set to collect revenue that:

(a) relates to 1 or more groups of water services activities; and

(b) is being collected as an agent of a water organisation, as provided in a transfer agreement under clause 6 of Schedule 2 of the Local Government (Water Services) Act 2025.

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) a penalty of 10 per cent will be added to the amount of any instalment remaining unpaid by the relevant due date above.

b) 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.

c) 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 percent 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	43,770

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

Land value	Capital value
$19,481,289,800	$39,538,206,236

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	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	$2,478	$215	$4.13	9.5%
Commercial central	$2,350,000	$25,648	$20,546	$2,149,000	$22,396	$1,850	$35.57	9.0%
Commercial suburban	$2,418,000	$21,394	$16,425	$2,062,000	$16,916	$491	$9.44	3.0%
Rural	$1,247,000	$2,936	$2,536	$1,107,000	$2,743	$207	$3.98	8.2%
Non-Water Utilities	$21,266,000	$202,987	$174,250	$22,463,450	$191,383	$17,133	$329.48	9.8%
Water Utilities	$124,240,000	$1,185,862	$1,017,975	$414,380,000	$1,120,280	$102,305	$1,967.41	10.0%

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	Rateable value as at 1 July 2026 $	General rate $	Rubbish and recycling $	Total $
Residential	$550,000	$1,584	$361	$1,945
Residential	$750,000	$2,160	$361	$2,521
Residential	$930,000	$2,679	$361	$3,040
Residential	$1,000,000	$2,880	$361	$3,241
Residential	$1,300,000	$3,744	$361	$4,105
Residential	$1,400,000	$4,032	$361	$4,393
Commercial Suburban	$700,000	$5,742	$0	$5,742
Commercial Suburban	$1,100,000	$9,024	$0	$9,024
Commercial Suburban	$2,300,000	$18,868	$0	$18,868
Commercial Suburban	$10,000,000	$82,035	$0	$82,035
Commercial Central	$800,000	$8,337	$0	$8,337
Commercial Central	$1,200,000	$12,506	$0	$12,506
Commercial Central	$2,400,000	$25,012	$0	$25,012
Commercial Central	$10,000,000	$104,216	$0	$104,216
Commercial Central (Queensgate)	$270,000,000	$2,813,827	$0	$2,813,827
Non-Water Utility Networks	$100,000	$852	$0	$852
Non-Water Utility Networks	$10,000,000	$85,197	$0	$85,197
Non-Water Utility Networks	$50,000,000	$425,987	$0	$425,987
Water Utility Networks	$150,000,000	$405,527	$0	$405,527
Water Utility Networks	$200,000,000	$540,702	$0	$540,702
Water Utility Networks	$600,000,000	$1,622,106	$0	$1,622,106
Rural	$800,000	$1,721	$361	$2,082
Rural	$1,000,000	$2,152	$361	$2,513
Rural	$1,250,000	$2,690	$361	$3,051
Rural	$2,500,000	$5,379	$361	$5,740
Community Facilities 1	$1,878,000	$2,705	$0	$2,705
Community Facilities 2	$1,739,000	$2,504	$0	$2,504
Community Facilities 3	$5,983,000	$40,394	$0	$40,394

Residential suburbs: average rateable value	Rateable value as at 1 July 2026 $	General rate $	Rubbish and recycling $	Total $
Alicetown	$751,000	$2,163	$361	$2,524
Avalon	$684,000	$1,970	$361	$2,331
Belmont	$862,000	$2,483	$361	$2,844
Boulcott	$873,000	$2,515	$361	$2,876
Days Bay	$1,091,500	$3,144	$361	$3,505
Eastbourne	$1,042,500	$3,003	$361	$3,364
Epuni	$749,800	$2,160	$361	$2,521
Fairfield	$752,900	$2,169	$361	$2,530
Harbour View	$844,000	$2,431	$361	$2,792
Haywards	$608,400	$1,752	$361	$2,113
Hutt Central	$939,700	$2,707	$361	$3,068
Kelson	$778,700	$2,243	$361	$2,604
Korokoro	$935,150	$2,694	$361	$3,055
Lowry Bay	$1,418,950	$4,087	$361	$4,448
Manor Park	$827,750	$2,384	$361	$2,745
Maungaraki	$801,200	$2,308	$361	$2,669
Melling	$406,500	$1,171	$361	$1,532
Moerā	$577,230	$1,663	$361	$2,024
Naenae	$565,600	$1,629	$361	$1,990
Normandale	$827,700	$2,384	$361	$2,745
Petone	$791,500	$2,280	$361	$2,641
Point Howard	$978,350	$2,818	$361	$3,179
Stokes Valley	$615,750	$1,774	$361	$2,135
Taitā	$587,450	$1,692	$361	$2,053
Wainuiomata	$603,055	$1,737	$361	$2,098
Waiwhetū	$714,300	$2,057	$361	$2,418
Waterloo	$794,000	$2,287	$361	$2,648
Woburn	$1,109,580	$3,196	$361	$3,557
York Bay	$913,000	$2,630	$361	$2,991

Tauākī pāpātanga tahua
Funding impact statements

Solid Waste
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan				Forecast			
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	–	–	–	–	–	–	–	–	–
Targeted rates	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	29,974	30,762	35,677	35,739	35,659	39,651	39,684	39,712
Finance costs	740	854	1,101	1,564	1,659	1,822	1,869	1,686	1,492
Internal charges and overheads applied	550	1,371	1,066	1,071	1,109	1,203	1,182	1,199	1,272
Other operating funding applications	–	–	–	–	–	–	–	–	–
Total applications of operating funding (B)	**31,201**	**32,199**	**32,929**	**38,312**	**38,507**	**38,684**	**42,702**	**42,569**	**42,476**
Surplus (deficit) of operating funding (A-B)	**17,014**	**13,401**	**14,367**	**15,057**	**15,382**	**15,598**	**19,834**	**20,354**	**20,540**
Sources of capital funding									
Subsidies and grants for capital expenditure	–	–	2,500	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Increase (decrease) in debt	(2,618)	(2,471)	(835)	(1,563)	(10,905)	(9,844)	(12,850)	(19,712)	(19,764)
Gross proceeds from sale of assets	–	–	–	–	–	–	–	–	–
Lump sum contributions	–	–	–	–	–	–	–	–	–
Other dedicated capital funding	–	–	–	–	–	–	–	–	–
Total sources of capital funding (C)	**(2,618)**	**(2,471)**	**1,665**	**(1,563)**	**(10,905)**	**(9,844)**	**(12,850)**	**(19,712)**	**(19,764)**
Application of capital funding									
Capital expenditure									
• to meet additional demand	–	–	–	–	–	–	–	–	–
• to improve level of service	14,396	10,930	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)	**14,396**	**10,930**	**16,032**	**13,494**	**4,477**	**5,754**	**6,984**	**642**	**776**
Surplus (deficit) of capital funding (C-D)	**(17,014)**	**(13,401)**	**(14,367)**	**(15,057)**	**(15,382)**	**(15,598)**	**(19,834)**	**(20,354)**	**(20,540)**
Funding balance ((A-B)+(C-D))	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Sustainability and resilience
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	2,257	2,421	2,527	2,537	2,661	2,790	2,866	2,900	3,077
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)	**4,614**	**4,772**	**4,939**	**5,008**	**5,189**	**5,377**	**5,515**	**5,614**	**5,854**
Applications of operating funding									
Payments to staff and suppliers	3,703	3,783	3,897	3,971	4,058	4,148	4,237	4,327	4,417
Finance costs	137	159	190	204	216	219	225	238	240
Internal charges and overheads applied	970	1,200	978	1,008	1,056	1,106	1,138	1,173	1,199
Other operating funding applications	–	–	–	–	–	–	–	–	–
Total applications of operating funding (B)	**4,810**	**5,142**	**5,065**	**5,183**	**5,330**	**5,473**	**5,600**	**5,738**	**5,856**
Surplus (deficit) of operating funding (A-B)	**(196)**	**(370)**	**(126)**	**(175)**	**(141)**	**(96)**	**(85)**	**(124)**	**(2)**
Sources of capital funding									
Subsidies and grants for capital expenditure	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Increase (decrease) in debt	452	370	126	175	141	96	85	124	2
Gross proceeds from sale of assets	–	–	–	–	–	–	–	–	–
Lump sum contributions	–	–	–	–	–	–	–	–	–
Other dedicated capital funding	–	–	–	–	–	–	–	–	–
Total sources of capital funding (C)	**452**	**370**	**126**	**175**	**141**	**96**	**85**	**124**	**2**
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)	**196**	**370**	**126**	**175**	**141**	**96**	**85**	**124**	**2**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Regulatory services
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	6,753	6,243	6,134	6,171	6,573	7,001	7,167	7,315	7,920
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)	**22,259**	**23,156**	**23,552**	**24,039**	**24,966**	**25,856**	**26,403**	**27,040**	**28,054**
Applications of operating funding									
Payments to staff and suppliers	15,706	16,302	16,732	17,136	17,539	17,953	18,376	18,800	19,232
Finance costs	396	455	550	591	630	646	667	702	702
Internal charges and overheads applied	6,431	7,433	6,698	6,876	7,294	7,651	7,721	7,827	7,981
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**22,533**	**24,190**	**23,980**	**24,603**	**25,463**	**26,250**	**26,764**	**27,329**	**27,915**
Surplus (deficit) of operating funding (A-B)	**(274)**	**(1,034)**	**(428)**	**(564)**	**(497)**	**(394)**	**(361)**	**(289)**	**139**
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	274	1,034	428	564	497	394	361	289	(139)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**274**	**1,034**	**428**	**564**	**497**	**394**	**361**	**289**	**(139)**
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)	**274**	**1,034**	**428**	**564**	**497**	**394**	**361**	**289**	**(139)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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Transport
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	25,478	32,485	35,066	36,475	39,108	41,993	46,363	52,068	55,872
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)	**37,780**	**45,472**	**51,146**	**52,920**	**56,161**	**59,467**	**64,187**	**70,249**	**74,398**
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	1,931	2,221	2,527	2,739	2,761	2,441	1,653	1,266	33
Internal charges and overheads applied	2,308	4,406	3,905	3,987	4,060	4,317	4,340	4,415	4,557
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**26,830**	**29,973**	**31,589**	**32,470**	**32,771**	**33,246**	**33,035**	**33,286**	**32,748**
Surplus (deficit) of operating funding (A-B)	**10,950**	**15,499**	**19,557**	**20,450**	**23,390**	**26,221**	**31,152**	**36,963**	**41,650**
Sources of capital funding									
Subsidies and grants for capital expenditure	24,374	15,254	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	10,292	7,196	(559)	3,225	(447)	(8,847)	(16,624)	(22,155)	(26,382)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**35,410**	**23,420**	**13,918**	**23,385**	**18,611**	**9,456**	**(1,921)**	**(7,279)**	**(11,299)**
Application of capital funding									
Capital expenditure									
• to meet additional demand	326	315	4,337	4,828	4,896	4,861	4,760	4,848	4,932
• to improve level of service	31,547	23,205	13,838	24,665	22,669	16,083	9,533	9,600	9,666
• to replace existing assets	14,487	15,399	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)	**46,360**	**38,919**	**33,475**	**43,835**	**42,001**	**35,677**	**29,231**	**29,684**	**30,351**
Surplus (deficit) of capital funding (C-D)	**(10,950)**	**(15,499)**	**(19,557)**	**(20,450)**	**(23,390)**	**(26,221)**	**(31,152)**	**(36,963)**	**(41,650)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

City development
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan				Forecast			
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	9,176	12,661	12,882	12,860	13,777	15,654	16,378	17,054	18,436
Targeted rates	175	181	186	190	194	198	202	206	210
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)	**9,486**	**12,929**	**13,157**	**13,141**	**14,064**	**15,947**	**16,677**	**17,359**	**18,747**
Applications of operating funding									
Payments to staff and suppliers	5,396	8,069	5,639	4,420	4,531	4,641	4,717	4,830	4,944
Finance costs	2,570	3,384	5,103	6,461	6,998	8,422	9,001	9,369	9,488
Internal charges and overheads applied	2,967	4,130	3,749	3,822	3,959	4,174	4,203	4,284	4,433
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**10,933**	**15,583**	**14,491**	**14,703**	**15,488**	**17,237**	**17,921**	**18,483**	**18,865**
Surplus (deficit) of operating funding (A-B)	**(1,447)**	**(2,654)**	**(1,334)**	**(1,562)**	**(1,424)**	**(1,290)**	**(1,244)**	**(1,124)**	**(118)**
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	13,495	19,215	28,295	27,869	8,250	30,983	12,462	1,384	383
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)	**13,597**	**21,370**	**33,829**	**33,424**	**41,557**	**36,799**	**18,168**	**1,384**	**383**
Application of capital funding									
Capital expenditure									
• to meet additional demand	-	2,839	-	-	-	-	-	-	-
• 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)	**12,150**	**18,716**	**32,495**	**31,862**	**40,133**	**35,509**	**16,924**	**260**	**265**
Surplus (deficit) of capital funding (C-D)	**1,447**	**2,654**	**1,334**	**1,562**	**1,424**	**1,290**	**1,244**	**1,124**	**118**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Community partnering and support
Funding impact statement

For the year ending 30 June	Forecast 2026 $000	Annual Plan 2027 $000	Forecast 2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	12,253	13,537	14,984	15,099	16,226	17,177	17,610	18,232	19,537
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)	**13,400**	**13,644**	**15,093**	**15,193**	**16,322**	**17,275**	**17,710**	**18,334**	**19,642**
Applications of operating funding									
Payments to staff and suppliers	9,703	9,063	9,288	9,383	9,612	9,832	10,066	10,307	10,538
Finance costs	470	562	706	739	862	821	787	715	600
Internal charges and overheads applied	4,424	4,691	4,158	4,302	4,553	4,836	4,928	5,022	5,074
Other operating funding applications	–	–	–	–	–	–	–	–	–
Total applications of operating funding (B)	**14,597**	**14,316**	**14,152**	**14,424**	**15,027**	**15,489**	**15,781**	**16,044**	**16,212**
Surplus (deficit) of operating funding (A-B)	**(1,197)**	**(672)**	**941**	**769**	**1,295**	**1,786**	**1,929**	**2,290**	**3,430**
Sources of capital funding									
Subsidies and grants for capital expenditure	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Increase (decrease) in debt	1,727	1,967	1,155	234	2,347	(941)	(824)	(2,206)	(2,687)
Gross proceeds from sale of assets	–	–	–	–	–	–	–	–	–
Lump sum contributions	–	–	–	–	–	–	–	–	–
Other dedicated capital funding	–	–	–	–	–	–	–	–	–
Total sources of capital funding (C)	**1,727**	**1,967**	**1,155**	**234**	**2,347**	**(941)**	**(824)**	**(2,206)**	**(2,687)**
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	469	1,289	1,985	937	3,145	839	1,035	78	736
Increase (decrease) in reserves	–	–	–	–	–	–	–	–	–
Increase (decrease) of investments	–	–	–	–	–	–	–	–	–
Total applications of capital funding (D)	**530**	**1,295**	**2,096**	**1,003**	**3,642**	**845**	**1,105**	**84**	**743**
Surplus (deficit) of capital funding (C-D)	**1,197**	**672**	**(941)**	**(769)**	**(1,295)**	**(1,786)**	**(1,929)**	**(2,290)**	**(3,430)**
Funding balance ((A-B)+(C-D))	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Open spaces, parks, and reserves
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	17,390	18,411	21,090	21,926	23,839	25,021	25,865	27,588	27,931
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)	**19,397**	**20,639**	**23,373**	**24,104**	**26,065**	**27,295**	**28,187**	**29,958**	**30,349**
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	1,067	1,805	2,493	2,896	3,248	3,214	3,196	3,220	2,943
Internal charges and overheads applied	936	1,803	1,625	1,655	1,728	1,846	1,848	1,883	1,954
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**18,237**	**19,567**	**20,258**	**21,032**	**22,141**	**22,734**	**23,308**	**24,359**	**22,883**
Surplus (deficit) of operating funding (A-B)	**1,160**	**1,072**	**3,115**	**3,072**	**3,924**	**4,561**	**4,879**	**5,599**	**7,466**
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	2,701	20,121	9,460	7,512	6,165	(887)	(619)	(3,909)	(6,781)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**5,701**	**23,121**	**12,460**	**10,512**	**9,165**	**2,113**	**2,381**	**(909)**	**(3,781)**
Application of capital funding									
Capital expenditure									
• to meet additional demand	1,450	3,228	8,186	4,705	2,720	1,676	445	50	-
• to improve level of service	2,414	5,404	2,284	6,274	8,525	1,873	4,326	1,167	1,688
• to replace existing assets	2,997	15,561	5,105	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)	**6,861**	**24,193**	**15,575**	**13,584**	**13,089**	**6,674**	**7,260**	**4,690**	**3,685**
Surplus (deficit) of capital funding (C-D)	**(1,160)**	**(1,072)**	**(3,115)**	**(3,072)**	**(3,924)**	**(4,561)**	**(4,879)**	**(5,599)**	**(7,466)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Connectivity, creativity, learning, and recreation
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	28,156	27,424	30,933	31,206	32,953	34,387	36,829	38,664	41,519
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	862	836	539	551	562	574	585	597	609
Total operating funding (A)	**35,929**	**34,909**	**38,287**	**38,729**	**40,641**	**42,244**	**44,851**	**46,856**	**49,883**
Applications of operating funding									
Payments to staff and suppliers	21,936	22,118	22,204	22,778	23,360	23,940	24,505	25,107	25,719
Finance costs	3,752	4,207	5,204	5,307	5,475	5,363	6,745	6,876	6,633
Internal charges and overheads applied	6,975	7,574	6,877	7,064	7,370	7,759	7,844	8,008	8,255
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**32,663**	**33,899**	**34,285**	**35,149**	**36,205**	**37,062**	**39,094**	**39,991**	**40,607**
Surplus (deficit) of operating funding (A-B)	**3,266**	**1,010**	**4,002**	**3,580**	**4,436**	**5,182**	**5,757**	**6,865**	**9,276**
Sources of capital funding									
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-
Development & financial contributions	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	4,798	6,633	7,043	(1,318)	305	(2,179)	31,982	(3,521)	(6,947)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**4,798**	**6,633**	**7,043**	**(1,318)**	**305**	**(2,179)**	**31,982**	**(3,521)**	**(6,947)**
Application of capital funding									
Capital expenditure									
• to meet additional demand	-	-	-	-	-	-	-	-	-
• to improve level of service	4,579	4,413	1,752	835	1,105	719	35,744	882	414
• to replace existing assets	3,485	3,230	9,293	1,427	3,636	2,284	1,995	2,462	1,915
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**8,064**	**7,643**	**11,045**	**2,262**	**4,741**	**3,003**	**37,739**	**3,344**	**2,329**
Surplus (deficit) of capital funding (C-D)	**(3,266)**	**(1,010)**	**(4,002)**	**(3,580)**	**(4,436)**	**(5,182)**	**(5,757)**	**(6,865)**	**(9,276)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Governance, strategy, and partnerships
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	7,551	7,086	6,872	7,431	7,233	7,559	8,317	8,010	8,635
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)	**7,750**	**7,086**	**6,872**	**7,645**	**7,233**	**7,559**	**8,544**	**8,010**	**8,635**
Applications of operating funding									
Payments to staff and suppliers	4,103	3,467	3,544	4,388	3,715	3,791	4,686	3,967	4,044
Finance costs	–	–	–	–	–	–	–	–	–
Internal charges and overheads applied	4,802	5,100	4,039	4,159	4,266	4,391	4,490	4,571	4,646
Other operating funding applications	–	–	–	–	–	–	–	–	–
Total applications of operating funding (B)	**8,905**	**8,567**	**7,583**	**8,547**	**7,981**	**8,182**	**9,176**	**8,538**	**8,690**
Surplus (deficit) of operating funding (A-B)	**(1,155)**	**(1,481)**	**(711)**	**(902)**	**(748)**	**(623)**	**(632)**	**(528)**	**(55)**
Sources of capital funding									
Subsidies and grants for capital expenditure	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Increase (decrease) in debt	1,155	1,481	711	902	748	623	632	528	55
Gross proceeds from sale of assets	–	–	–	–	–	–	–	–	–
Lump sum contributions	–	–	–	–	–	–	–	–	–
Other dedicated capital funding	–	–	–	–	–	–	–	–	–
Total sources of capital funding (C)	**1,155**	**1,481**	**711**	**902**	**748**	**623**	**632**	**528**	**55**
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)	**1,155**	**1,481**	**711**	**902**	**748**	**623**	**632**	**528**	**55**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Corporate services
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	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	1,167	984	609	622	635	648	661	673
Internal charges and overheads recovered	–	–	–	–	–	–	–	–	–
Local authorities fuel tax, fines, infringement fees, and other receipts	3,581	3,547	3,383	3,122	3,158	3,235	3,319	3,376	3,404
Total operating funding (A)	**4,899**	**5,962**	**5,642**	**5,032**	**5,108**	**5,224**	**5,347**	**5,443**	**5,510**
Applications of operating funding									
Payments to staff and suppliers	27,095	36,359	32,968	32,576	33,026	34,077	34,543	35,254	36,267
Finance costs	4,009	4,072	4,208	4,286	4,433	4,522	4,669	4,834	4,917
Internal charges and overheads applied	(13,429)	(12,497)	(19,586)	(17,710)	(20,675)	(24,791)	(25,432)	(27,058)	(38,198)
Other operating funding applications	–	–	–	–	–	–	–	–	–
Total applications of operating funding (B)	**17,675**	**27,934**	**17,590**	**19,152**	**16,784**	**13,808**	**13,780**	**13,030**	**2,986**
Surplus (deficit) of operating funding (A-B)	**(12,776)**	**(21,972)**	**(11,948)**	**(14,120)**	**(11,676)**	**(8,584)**	**(8,433)**	**(7,587)**	**2,524**
Sources of capital funding									
Subsidies and grants for capital expenditure	–	–	–	–	–	–	–	–	–
Development & financial contributions	–	–	–	–	–	–	–	–	–
Increase (decrease) in debt	16,039	26,767	15,038	17,803	15,713	12,725	13,352	11,172	2,024
Gross proceeds from sale of assets	210	–	–	–	–	–	–	–	–
Lump sum contributions	–	–	–	–	–	–	–	–	–
Other dedicated capital funding	–	–	–	–	–	–	–	–	–
Total sources of capital funding (C)	**16,249**	**26,767**	**15,038**	**17,803**	**15,713**	**12,725**	**13,352**	**11,172**	**2,024**
Application of capital funding									
Capital expenditure									
• to meet additional demand	–	–	–	–	–	–	–	–	–
• to improve level of service	2,506	2,823	1,256	2,094	1,987	2,471	2,117	1,766	2,658
• to replace existing assets	967	1,972	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)	**3,473**	**4,795**	**3,090**	**3,683**	**4,037**	**4,141**	**4,919**	**3,585**	**4,548**
Surplus (deficit) of capital funding (C-D)	**12,776**	**21,972**	**11,948**	**14,120**	**11,676**	**8,584**	**8,433**	**7,587**	**(2,524)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Whole of Council
Funding impact statement

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Sources of operating funding									
General rates, uniform annual general charges, rates penalties	124,580	121,516	131,763	135,006	143,698	152,936	162,775	173,237	184,360
Targeted rates	85,532	15,935	16,477	22,077	22,759	23,455	24,144	24,842	25,546
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	62,734	64,818	65,545	66,532	67,127	75,441	76,001	76,175
Internal charges and overheads recovered	3,016	2,886	2,706	2,644	2,670	2,737	2,811	2,825	2,843
Local authorities fuel tax, fines, infringement fees, and other receipts	2,864	2,576	2,319	2,373	2,202	2,247	2,521	2,372	2,416
Total operating funding (A)	**301,899**	**214,169**	**229,357**	**239,180**	**249,638**	**260,526**	**279,957**	**291,786**	**304,088**
Applications of operating funding									
Payments to staff and suppliers	231,653	168,440	166,331	172,554	174,695	178,203	186,087	189,137	191,017
Finance costs	28,298	17,721	22,083	24,788	26,282	27,469	28,811	28,906	27,051
Internal charges and overheads applied	19,056	25,213	13,510	16,235	14,720	12,491	12,262	11,326	1,176
Other operating funding applications	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**279,007**	**211,374**	**201,924**	**213,577**	**215,697**	**218,163**	**227,160**	**229,369**	**219,244**
Surplus (deficit) of operating funding (A-B)	**22,892**	**2,795**	**27,433**	**25,603**	**33,941**	**42,363**	**52,797**	**62,417**	**84,844**
Sources of capital funding									
Subsidies and grants for capital expenditure	51,165	17,409	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	135,218	82,317	60,864	55,405	22,814	22,121	27,956	(38,004)	(60,230)
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)	**197,569**	**103,696**	**86,375**	**84,120**	**78,179**	**49,240**	**51,365**	**(20,128)**	**(42,147)**
Application of capital funding									
Capital expenditure									
• to meet additional demand	18,058	6,382	12,523	9,533	7,616	6,537	5,205	4,898	4,932
• to improve level of service	76,839	62,658	67,768	79,290	79,393	62,415	75,698	14,323	15,474
• to replace existing assets	125,564	37,451	33,517	20,900	25,111	22,651	23,259	23,068	22,291
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**220,461**	**106,491**	**113,808**	**109,723**	**112,120**	**91,603**	**104,162**	**42,289**	**42,697**
Surplus (deficit) of capital funding (C-D)	**(22,892)**	**(2,795)**	**(27,433)**	**(25,603)**	**(33,941)**	**(42,363)**	**(52,797)**	**(62,417)**	**(84,844)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Reconciliation of Financial statements to Funding impact statements

For the year ending 30 June	Forecast	Annual Plan	Forecast						
	2026 $000	2027 $000	2028 $000	2029 $000	2030 $000	2031 $000	2032 $000	2033 $000	2034 $000
Funding Impact Statement Surplus (Deficit) of Operating Funding (A)	**22,892**	**2,795**	**27,433**	**25,603**	**33,941**	**42,363**	**52,797**	**62,417**	**84,844**
Net Surplus per Prospective Statement of Comprehensive Income	(22,998)	7,790	22,181	22,663	50,934	25,050	25,719	21,534	32,184
Add depreciation expense	106,110	41,982	44,870	48,500	53,714	57,558	63,396	70,745	72,594
Less Vested assets	(954)	(582)	(596)	(609)	(622)	(635)	(648)	(661)	(673)
Less capital contributions	(40,211)	(21,379)	(25,511)	(28,715)	(55,365)	(27,119)	(23,409)	(17,876)	(18,083)
Less losses and gains	-	200	-	-	-	-	-	-	-
Less internal overheads	(19,056)	(25,216)	(13,511)	(16,236)	(14,720)	(12,491)	(12,261)	(11,325)	(1,178)
Prospective Financial Statement Surplus (Deficit) of Operating Funding (B)	**22,892**	**2,795**	**27,433**	**25,603**	**33,941**	**42,363**	**52,797**	**62,417**	**84,844**
Difference in Operating Surplus (Deficit) (A-B)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Funding Impact Statement Total Application of Capital Funding (C)	**220,461**	**106,491**	**113,808**	**109,723**	**112,120**	**91,603**	**104,162**	**42,289**	**42,697**
Total capital sources of funding									
Add capital contributions	40,211	21,379	20,046	23,234	50,284	27,119	23,409	17,876	18,083
Add depreciation	106,110	41,982	44,870	48,500	53,714	57,558	63,396	70,745	72,594
Asset sales	210	-	5,465	5,481	5,081	-	-	-	-
UHCC subsidy	21,930	-	-	-	-	-	-	-	-
Loan funding	52,000	43,130	43,427	32,508	3,041	6,926	17,357	(46,332)	(47,980)
Prospective Financial Statement Total Sources of Capital Funding (D)	**220,461**	**106,491**	**113,808**	**109,723**	**112,120**	**91,603**	**104,162**	**42,289**	**42,697**
Difference in Capital Funding (C - D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Nga utū
Fees and charges

The following is a consolidated list of Council's fees and charges. All fees and charges include goods and services tax (GST).

Note: These are the fees and charges for 2026-27. These fees and charges will take effect from 1 July 2026.

Animal services

Registration fees (prompt payment discounted fee if paid by 31 July)	2025-26	2026-27
Registration type		
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		
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
Disability assist dogs	Free	Free
Working dogs	$90.00	$95.00
Working dogs (Secondary dogs)	$47.00	$48.50
Impounding and sustenance fees		
Offence		
First impounding *Note: if the dog is unregistered, then registration is required for the return of the dog at the first impounding*	$116.00	$119.00
Second impounding within a 12-month period	$192.00	$197.00
Daily sustenance fee (per day, per dog)	$28.00	$29.00
After-hours callout	$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		
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
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 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

	2025-26	2026-27
Plot purchase and maintenance		
Service		
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		
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		
Burial plot purchase	Free	Free
Burial interment fee	$1,016.50	$1,170.00
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		
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		
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****	New fee in 2026-27	$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 'Interment 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

	2025-26		2026-27	
Print Size/Service	80 gsm bond	95 gsm coated	80 gsm bond	95 gsm coated
A0	$6.00	$9.00	$6.60	$10.00
A1	$3.00	$5.00	$3.30	$5.50
A2	$2.00	$3.00	$2.20	$3.30
A3	$1.30	$1.40	$1.40	$1.50
A4	$1.30	$1.40	$1.40	$1.50
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
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

Non-complying, discretionary, restricted discretionary and controlled applications	**2025–26 Processing & Inspections included**	**2025–26 Fee**	**2026–27 Processing & Inspections included**	**2026–27 Fee**
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 monitoring officer		$270.00 per hour		$280.00 per hour
All additional business support time		$165.00 per hour		$165.00 per hour
Monitoring permitted activities under the District Plan		New fee 2026-27'		$280 per hour
Hearing commissioner time shall be recovered for time spent in hearings and deliberating		Council Commissioners: Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Independent Commissioners: Chair: Actual Cost Member of hearing panel: Actual Cost		Council Commissioners: Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Independent Commissioners: Chair: Actual Cost Member of hearing panel: Actual Cost
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 & Inspections included	2025–26 Fee	2026–27 Processing & Inspections included	2026–27 Fee
Pre-application meeting		$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		$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
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
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 monitoring officer		$270.00 per hour		$280.00 per hour
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		Council commissioners: Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Independent commissioners: Chair: Actual cost Member of hearing panel: Actual cost		Council commissioners: Chair: $116.00 per hour Members: $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Independent commissioners: Chair: Actual cost Member of hearing panel: Actual cost

Other fees Application type	2025–26 Processing & Inspections included	2025–26 Fee	2026–27 Processing & Inspections included	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
Section 10 waiver, section 37 waiver, section 125 extension, section 126 cancellation, sections 127 & 128 review (non-notified) RMA	Processing: Up to 6 hours Business support: 1 hour	$1,785.00	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 for registrable instruments)		$270.00		$280.00
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: $270.00 per hour		Legal costs: Actual cost Officer's time: $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

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 ($1.15 per $1,000 for works valued at $20,000 and over)
- the Ministry of Business, Innovation and Employment (MBIE) 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 Commercial: $540.00 Additional time: $270.00 per hour	Residential: $520.00 Additional time: $260.00 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**		
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: • 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
Value of work equal to or greater than $125,000 for any one of the following applications: • 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)	$0.75 per $1,000.00 for value of work	$166.00 fixed fee
Project Information Memorandum Only (Form 2)	$80.00 fixed fee	$166.00 fixed fee
Value of work less than $125,000 Certificate of Acceptance (Form 8)	$80.00 fixed fee	$166.00 fixed fee
Value of work equal to or greater than $125,000 Certificate of Acceptance (Form 8)	$350.00 fixed fee	$166.00 fixed fee

Building consent fees and charges Pre-application meeting fees Description	2025–26 Fees	2026–27 Fees
Certificate of Public Use (Form 15)	$80.00 fixed fee	$166.00 fixed fee
Schedule 1 Discretionary Exemption from a Building Consent	$80.00 fixed fee	$166.00 fixed fee
Owner Supplied Information	$80.00 fixed fee	$166.00 fixed fee

Hardcopy lodgements and documents issued for consent Fee type		
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. Note that for 2025-26 year only – there are no digital lodgement fees for Free standing and Inbuilt wood burners.		
Hardcopy application documents or Electronic applications that are not submitted via Council's Building Consent portal	Residential: $500.00 Commercial: $540.00	Residential: $520.00 Commercial: $560.00
Hardcopy CCC application documents or Electronic CCC applications that are not submitted via Council's Building Consent portal	Residential: $250.00 Commercial: $270.00	Residential: $260.00 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
Our Building Consent application fees include the following charges: • **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 Commercial: $757.50	Residential: $735.00 Commercial: $785.00
Minor works (minor drainage)	includes 2 hours processing, 0.5 hours admin and 2 hours inspection time	Residential: $1,082.50 Commercial: $1,162.50	Residential: $1,125.00 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 Commercial: $1,432.50	Residential: $1,385.00 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 Commercial: $2,055.00	Residential: $1,990.00 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 Commercial: $2,542.50	Residential: $2,465.00 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 Commercial: $3,217.50	Residential: $3,115.00 Commercial: $3,335.00
Up to and including $100,000	includes 8 hours processing, 1.5 hours admin and 5 hours inspection time	Residential: $3,497.50 Commercial: $3,757.50	Residential: $3,635.00 Commercial: $3,895.00

Fee type	Processing & Inspections included	2025–26 Fees	2026–27 Fees
Up to and including $200,000	includes 10 hours processing, 1.5 hours admin and 6 hours inspection time	Residential: $4,247.50 Commercial: $4,567.50	Residential: $4,415.00 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 Commercial: $5,107.50	Residential: $4,935.00 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 Commercial: $5,812.50	Residential: $5,625.00 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 Commercial: $6,892.50	Residential: $6,665.00 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 Commercial: $8,242.50	Residential: $7,965.00 Commercial: $8,545.00
Over $2,000,000	includes 22 hours processing, 3 hours admin and 10 hours inspection time	Residential: $8,495.00 Commercial: $9,135.00	Residential: $8,830.00 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 Commercial: Two times application fee $540.00 per hour	Residential: Two times application fee Additional time: $520.00 per hour Commercial: Two times application fee $560.00 per hour

Building consent fees and charges 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 Commercial: $705.00 (includes 2 hours processing and 1 hour admin) Additional time: $270.00 per hour	Residential: $690.00 (includes 2 hours processing and 1 hour admin) Additional time: $260.00 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 Commercial: $540.00	Residential: $520.00 (non-refundable) 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 Commercial: $975.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: $270.00 per hour	Residential: $950.00 (includes 2 hours processing, 1 hour admin and 1 hour inspection time) Additional time: $260.00 per hour Commercial: $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 Residential: $250.00 Commercial: $270.00	Admin only: $170.00 Residential: $260.00 Commercial: $280.00
Building inspections – minimum charge of 1 hour per inspection	Residential: $250.00 Additional time: $250.00 per hour Commercial: $270.00 Additional time: $270.00 per hour	Residential: $260.00 Additional time: $260.00 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

Building consent fees and charges Fee type	2025–26 Fees	2026–27 Fees
Consents for: • Domestic solar hot water heating panels • Solar water heating systems • Hot water heat pump systems • Hot water systems, i.e. 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		
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 Commercial: $1,110.00 (includes 3.5 hours of processing, 1 hour of admin) Additional time: $270.00 per hour	Residential: $560.00 (includes 1.5 hours of processing, 1 hour of admin) Additional time: $260.00 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 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	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: $1,710.00 (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 Commercial: $705.00 (includes 2 hours processing and 1 hour admin) Additional time: $270.00 per hour	Residential: $690.00 (includes 2 hours processing and 1 hour admin) Additional time: $260.00 per hour Commercial: $730.00 (includes 2 hours processing and 1 hour admin) Additional time: $280.00 per hour
All additional processing and admin (per hour) - except where a different rate is listed	Admin only: $165.00 Residential: $250.00 Commercial: $270.00	Admin only: $170.00 Residential: $260.00 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 Additional time: $250.00 per hour Commercial: $435.00 Additional time: $270.00 per hour	Residential: $430.00 Additional time: $260.00 per hour Commercial: $450.00 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 Additional time: $250.00 per hour Commercial: $1,245.00 Additional time: $270.00 per hour	Residential: $1,210.00 Additional time: $260.00 per hour Commercial: $1,290.00 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 Additional time: $250.00 per hour Commercial: $705.00 Additional time: $270.00 per hour	Residential: $690.00 Additional time: $260.00 per hour Commercial: $730.00 Additional time: $280.00 per hour
Notice to fix		Residential: $250.00 Additional time: $250.00 per hour Commercial: $270.00 Additional time: $270.00 per hour	Residential: $260.00 Additional time: $260.00 per hour Commercial: $280.00 Additional time: $280.00 per hour
Owner supplied information		Residential: $250.00 per hour Commercial: $270.00 per hour	Residential: $260.00 Commercial: $280.00

Certificate of Acceptanc (COA) Value of works	2025–26 Fees	2026–27 Fees
Works under $100,000	$1,300.00 (non-refundable) + normal building consent fee + any levies required eg, MBIE levy Additional time: Residential: $250.00 per hour Commercial: $270.00 per hour Additional processing time will be charged at the end of the process	$1,340.00 (non-refundable) + normal building consent fee + any levies required eg, MBIE levy Additional time: Residential: $260.00 per hour Commercial: $280.00 per hour Additional processing time will be charged at the end of the process
Works $100,000 and over	$3,800.00 (non-refundable) + normal building consent fee + any levies required eg, for MBIE Additional time: Residential: $250.00 per hour Commercial: $270.00 per hour Additional processing time will be charged at the end of the process	$3,900.00 (non-refundable) + normal building consent fee + any levies required eg, MBIE levy Additional time: Residential: $260.00 per hour Commercial: $280.00 per hour Additional processing time will be charged at the end of the process
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		
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 Commercial: $270.00 per hour	Residential: $250.00 per hour Commercial: $270.00 per hour
Dangerous, affected, or insanitary building notice	Residential: $250.00 per hour Commercial: $270.00 per hour	Residential: $250.00 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.

	2025–26 Fees	2026–27 Fees
Earthquake prone buildings **Fee type**		
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**		
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 Fees	2026–27 Fees
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
Interests/document eg, transfer, easement, covenant, lease	$31.50	$32.50

LIMS

All fees include GST

Service	2025–26 Fees	2026–27 Fees
Residential property LIM	$500.00	$515.00
Commercial property LIM (base fee - includes 8 hours processing time)	$1,280.00	$1,315.00
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/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.

Residential	Refund amount	Percentage of original fee
Within 24 hours of applying	Full refund	100%
Within 1-3 days of receipt of application	$257.50	50%
Within 4-6 days of receipt of application	$193.20	37.5%
7-10 days of receipt of application	$ Nil	0%
Commercial		
Hardcopy LIM		
Within 24 hours of applying	Full refund	100%
Within 1-3 days of receipt of application	$657.50	50%
Within 4-6 days of receipt of application	$493.20	37.5%
7-10 days of receipt of application	$ Nil	0%

Development Contributions

Service	2025–26	2026–27
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	Stokes Valley	Wainuiomata	Eastbourne	Rural*	Districtwide*
Transport	$0	$0	$0	$0	$0	$0	$2,374
Water	$615	$9,523	$0	$11,441	$0	$0	$1,578
Wastewater	$1,661	$8,496	$1,759	$6,481	$0	$0	$7,481
Stormwater	$92	$2,683	$60	$3,843	$2,713	$0	$953
Total	**$2,369**	**$20,702**	**$1,819**	**$21,765**	**$2,713**	**$0**	**$12,386**
Charge per EHU	**$14,755**	**$23,033**	**$14,205**	**$34,151**	**$15,099**	**$2,374**	**N/A**
GST inclusive	**$16,968**	**$26,487**	**$16,336**	**$39,274**	**$17,364**	**$2,731**	

*The rural catchment is subject to only the district-wide transport development contributions. In all other catchments, the district-wide development contribution applies as well as catchment- specific contributions for other activities.

Environmental health

Food Act 2014 registration	2025–26 Fees	2026–27 Fees
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 Fees	2026-27 Fees
Verification of a Food Control Plan (FCP) based on a template or model issued by MPI	$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 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		2026–27	
	Fees	Timing of payment	Fees	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 out corrective actions, review of (successful) appeals/submissions to verification outcomes, surrender, suspension and revocation of registration.	$215.00 per hour of activity	Payable on invoice	$221.00 per hour of activity	Payable on invoice

Additional fees	2025-26 Fees	2026-27 Fees
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 Fees	2026-27 Fees
For one device, for the first 7 days of proposed operation or part thereof	$11.50	$11.50
For each additional device operated by the same owner, for the first 7 days or part thereof	$2.30	$2.30
For each device, for each further period of 7 days or part thereof	$1.15	$1.15

Appearance Industries Bylaw 2020	2025-26 Fees	2026-27 Fees
Registration fee for an Appearance Industry application	$320.00 (which includes up to 1.5 hour of inspection, administration, and travel time	$329.00 (which includes up to 1.5 hour of inspection, 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 Fees	2026-27 Fees
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 Fees	2026–27 Fees
Seizure fine (stereo equipment)	$180.00 and $1.00 per day after the 1st month of storage	$180.00 and $1.00 per day after the 1st month of storage
Subsequent seizures (stereo equipment) within the same property within a 6 month period	$300.00 and $1.00 per day after the 1st month of storage	$300.00 and $1.00 per day after the 1st month of storage
Security alarms – daytime attendances	Payable on invoice	Payable on invoice
Security alarms – after-hours attendances	Payable on invoice	Payable on invoice
Consultancy and survey fee	$215.00 per hour	$221.00 per hour
Compliance, monitoring, and enforcement fee	New fee 2026-27	$221.00 per hour

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

Fees by cost/risk score

		2025–26		2026–27	
Risk category	**Cost/risk score**	**Application fees**	**Annual fees**	**Application fees**	**Annual fees**
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 events	2025–26 Fees	2026–27 Fees
Class 1	• 1x large size event (400+ people) OR • more than 3 medium events (100-400 people) OR • more than 12 small events (less than 100 people)	$1,748	$1,800
Class 2	• 1-3 medium events (100-400 people) OR • 3-12 small events (less than 100 people)	$589	$607
Class 3	• 1-2 small events (less than 100 people)	$132	$136

Other fees	2025–26 Fees	2026–27 Fees
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 Fees	2026–27 Fees
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 hearings and deliberating. **Council commissioners:** Chair: Members: **Independent commissioners:** Chair: Member of hearing panel:	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Actual cost Actual cost	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* 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:

	2025–26 Fees	2026–27 Fees
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 for time spent in hearings and deliberating. **Council commissioners:** Chair Members **Independent commissioners:** Chair Member of hearing panel	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Actual cost Actual cost	$116.00 per hour $93.00 per hour *Note: the above fees are set in accordance with Local Government Members Determination* Actual cost Actual cost

Please note:

- If the requirement is notified publicly, advertising charges will be actual costs payable by the Requiring Authority.
- All information requested by Council shall be supplied at the Requiring Authority's cost.
- All work undertaken by independent consultants, advisors and/or specialists in connection with the requirement shall be charged at the actual costs plus disbursements against the deposit.
- Actual costs of any external venue or equipment hire to run a successful hearing shall be borne by the applicant.

Purchasing a printed copy of the District Plan

Service	2025–26 Fees	2026–27 Fees
Electronic copy	Available online free of charge	Available online free of charge
Complete set	We encourage use of the ePlan. Costs will be dependent on the officer time required. Business support: $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

	2025-26 Minimum charge	2025-26 Cost per tonne	2026-27 Minimum charge	2026-27 Cost per tonne
General refuse charges (any mixed rubbish loads) **Service**				
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.				
All vehicles	$15.00	$130.00	$15.00	$130.00
Special and hazardous waste charges				
Household hazardous waste (household quantities only, normal charges otherwise apply)	Free	Free	Free	Free
Tyres (cost applies to any disposal involving more than 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
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

	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 fees

Type of littering	2025–26	2026–27
Minor littering	$100.00	$100.00

Including but not limited to:
• cigarette butts
• wrappers/paper
• chewing gum
• 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

	2025–26	2026–27
Medium littering	$200.00	$200.00

Including but not limited to:
• 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

	2025–26	2026–27
Major littering	$400.00	$400.00

Including but not limited to:
• any large volume of household/commercial/green waste
• car parts
• large furniture items
• four or more large rubbish bags
• hazardous rubbish such as used nappies, needles, sanitary pads, broken glass, wood with nails and sharp metals.

Official information

If you're looking for access to information about yourself, this is covered by the Privacy Act 2020 free of charge. There is no charge for standard requests made under the Local Government Official Information and Meetings Act 1987.
No charges will apply where the information cannot be readily found, or for time spent deciding whether information will be released.
The following charges will apply for non-standard requests made under the Local Government Official Information and Meetings Act 1987.
Charges will be notified and agreed with the requester before any copying, scanning, collation or redaction is carried out.
A charge may be modified or waived at the discretion of a general manager:
• if the information is in the public interest to release,
• if payment might cause financial hardship,
• or where the information assists public organisations in their work.

Reproduction charges

	2025–26	2026–27
Reproduction fees		
Photocopying A3/A4 – up to 20 pages	Free of charge	Free of charge
Photocopying A3/A4 – over 20 pages	$0.20 per page	$0.20 per page
Scanning or copying of items larger than A3 Charged on a case-by-case basis depending on size, original format, and condition	Reproduction costs: As notified on request Staff time: $40.00 per half hour	Reproduction costs: As notified on request Staff time: $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	2026–27
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

	2025-26 Zone conditions	2025-26 Charges	2026-27 Zone conditions	2026-27 Charges
Parking zone				
Shoppers (Green HC2) zone	• Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour	• Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour
Commuter (Yellow HC3) zone	• No daily maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $12.00 maximum daily charge	• No daily maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $12 maximum daily charge
Shoppers/Commuter (Purple HC5) zone	• Four-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour	• 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	• Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour	• Two-hour maximum parking duration outside of signposted restrictions • 9am–5pm • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour
Riverbank car park (Light Blue) Zone	• No daily maximum parking duration • Public holidays unrestricted Enforcement 7 days per week	$3.00 per hour $12.00 maximum daily charge Monthly pass: $153.00 Retire reduced monthly pass from Dec 2025 onwards	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 made recent announcements with increases to the below fees 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
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
Fee for compliance of installation on completion.	$228.00		$255.00	

Corridor access requests

In accordance with Clause 6.5, Corridor Manager Cost Recovery in the National Code, Council is able to recover costs in administering and monitoring Corridor Access Requests (CAR) consent compliance.

Since 1 July 2015 Hutt City Council 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.

Subdivision inspection & approval charges	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	2025–26 Charge	2026–27 Charge
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	2025–26 Charge	2026–27 Charge
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	2025–26 Charge	2026–27 Charge
Annual Permit Renewals	$350.00	$355.00
Single to 5-trip Permit	$150.00	$152.00

Over-dimensional Vehicles	2025–26 Charge	2026–27 Charge
Checking Route	New fee 2026-27	$200.00
Non-compliance Fee	New fee 2026-27	$912.00

Other services	2025–26 Charge	2026–27 Charge
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	$163.00	$184.00	$163.00	$184.00
Waione Street Bridge, Seaview	$163.00	$184.00	$115.00	$184.00
Kennedy Good Bridge, Avalon	$163.00	$184.00	$115.00	$184.00
Cambridge Terrace, Naenae	$115.00	$184.00	$115.00	$184.00
All four signboards	$605.00	$746.00	$510.00	$746.00

2025-26 Charges

Signboard location	Side A hire per week	Side A production per booking	Side B hire per week	Side B production per booking
Ewen Bridge	$158.00	$179.00	$158.00	$179.00
Waione Street Bridge, Seaview	$158.00	$179.00	$112.00	$179.00
Kennedy Good Bridge, Avalon	$158.00	$179.00	$112.00	$179.00
Cambridge Terrace, Naenae	$112.00	$179.00	$112.00	$179.00
All four signboards	$588.00	$726.00	$496.00	$726.00

Sports fields and parks

Season charges

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

	2025–26					2026–27				
Recovery rates percentage	Level 1	Level 2	Level 3	Children	Training/ winter	Level 1	Level 2	Level 3	Children	Training/ winter
Sports	30%	20%	10%	5%	5%	30%	20%	10%	5%	5%
Cricket/Croquet	25%	15%	10%	5%	N/A	25%	15%	10%	5%	N/A

One-off or single day hire

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	2026–27
Events and commercial operators	Get in touch	Get in touch
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

Service	2025–26	2026–27
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	2026–27
Subdivision review, application processing – Parks officer	$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)	$57.00 per hour	$60.00 per hour

Swimming pools

	2025–26 Charge	2026–27 Charge
Casual rates		
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
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		
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

Swimming pools

	2025–26 Charge	2026–27 Charge
Gym and Swim Memberships		
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 minutes to 45 minutes) 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		
Group hire for lessons (per head)	$2.50	$2.60
Meeting rooms		
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 the officers' discretion, be reduced down to 0%

Community halls:

Hourly rates for hall hire are set out below.

- Annual Expressions of Interest process to identify regular hirers wanting access to the same space, selection by assessment and/or ballot.
- Most bookings require refundable bonds.

	2025–26 Charge			2026–27 Charge		
Moerā, Eastbourne, Belmont, Treadwell and Wainuiomata Community halls	**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

	2025–26 Charge			2026–27 Charge		
Minoh House	**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 audio visual for where audio visual is supplied,
- Weekend bookings between 7am Saturday and 7pm Sunday attracts a 10% premium,
- Some bookings require refundable bonds,
- Annual expressions of interest process to identify regular hirers wanting access to the same space, selection by assessment and / or ballot.

	2025–26 Charge			2026–27 Charge		
Meeting rooms in neighbourhood hubs	**Community**	**Individual benefit**	**Commercial**	**Community**	**Individual benefit**	**Commercial**
Eastbourne – small	$17.00	$27.00	$33.50	$17.50	$27.50	$34.50
Kōraunui – 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
Kōraunui – medium A	$19.50	$31.00	$39.00	$20.00	$32.00	$40.00
Kōraunui – medium B	$19.50	$31.00	$39.00	$20.00	$32.00	$40.00
War Memorial Library – third floor	New fee 2026-27	New fee 2026-27	New fee 2026-27	$20.00	$32.00	$40.00
Kōraunui – Large A	$33.50	$53.50	$67.00	$34.50	$55.00	$69.00
Kōraunui – Large B	$33.50	$53.50	$67.00	$34.50	$55.00	$69.00
Kōraunui – 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

	2025–26 Charge		2026–27 Charge	
Walter Nash Courts	**Discounted:** M-F 6am-6pm & S&S 6pm-10pm	**Standard:** M-F 6pm–10pm & S&S 7am-6pm	**Discounted:** M-F 6am-6pm & S&S 6pm-10pm	**Standard:** M-F 6pm–10pm & S&S 7am-6pm
One court	$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

	2025–26 Charge			2026–27 Charge		
Walter Nash Stadiums	**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

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* - per hour	$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
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	2026–27
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

Āpitihanga
Appendix

Āpitihanga 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 multidisciplined property companies. They provide high quality residential property development, rental housing portfolio management, and strategic property services.

User charges – Income to Council through fees and charges paid by those who use specific services Council provides.

Waste levy - The waste disposal levy raises revenue for initiatives to reduce waste and encourage resource recovery (eg, composting and recycling).

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

Fauono Ken Laban

Te Koromatua
o Te Awa Kairangi

Mayor of Lower Hutt

Keri Brown

Koromatua Tuarua
Deputy Mayor
Kaikaunihera o Wainuiomata

Wainuiomata Ward Councillor

Andy Mitchell

Kaikaunihera ki Te Raki

Northern Ward Councillor

Naomi Shaw

Kaikaunihera ki Te Raki

Northern Ward Councillor

Glenda Barrat

Central Ward
Kaikaunihera ki Te Riu

Central Ward Councillor

Simon Edwards

Central Ward
Kaikaunihera ki Te Riu

Central Ward Councillor

Tui Lewis

Kaikaunihera ki te
Whanganui

Harbour Ward Councillor

Te Awa Puketapu

Mana Kairangi ki Tai

Māori Ward Councillor

Chris Parkin

Kaikaunihera ki Te Uru

Western Ward Councillor

Karen (Kaz) Yung

Kaikaunihera o Te Tāone Whānui

At Large Ward Councillor

Prabha Ravi

Kaikaunihera o Te Tāone Whānui

At Large Ward Councillor

Brady Dyer

Kaikaunihera o Te Tāone Whānui

At Large Ward Councillor

Tony Stallinger

Kaikaunihera o Te Tāone Whānui

At Large Ward Councillor

Mele Tonga-Grant

Kaikaunihera o Te Tāone Whānui

At Large Ward Councillor

Āpitihanga 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

Chief Executive Tumu Whakarae: Jo Miller

Email: jo.miller@huttcity.govt.nz

Neighbourhood hubs

War Memorial Library

Address: 2 Queens Drive, Lower Hutt

Phone: 04 570 6633

Eastbourne Neighbourhood Hub

Address: 38 Rimu Street, Eastbourne

Phone: 04 562 8042

Maungaraki School Community - Whare Pūrākau

Address: Maungaraki School,
137 Dowse Drive, Maungaraki
Phone: 028 2550 3219

Moerā Neighbourhood Hub

Address: 107 Randwick Road, Moerā

Phone: 04 568 4720

Naenae Neighbourhood Hub

Address: Hillary Court, Naenae

Phone: 04 567 2859

Petone Neighbourhood Hub

Address: 284 Jackson Street, Petone

Phone: 04 568 6253

Koraunui Stokes Valley Neighbourhood Hub

Address: 186 Stokes Valley Road, Stokes Valley

Phone: 04 562 9050

Walter Nash Centre

Address: 22 Taine Street, Taitā

Phone: 04 560 1090

Wainuiomata Neighbourhood Hub

Address: 1a–1c Queen Street, Wainuiomata

Phone: 04 564 5822

Pools

Huia Pool + Fitness

Address: Huia Street, Lower Hutt

Pool phone: 04 570 6655

Fitness suite phone: 04 570 1053

Stokes Valley Pool + Fitness

Address: Bowers Street, Stokes Valley

Pool phone: 04 562 9030

Fitness suite phone: 04 562 9030

McKenzie Baths Summer Pool

Address: 79 Udy Street, Petone

Phone: 04 568 6563

Eastbourne Summer Pool

Address: Marine Parade, Eastbourne

Phone: 04 562 7582

Wainuiomata Summer Pool

Address: 2 Moohan Street, Wainuiomata

Phone: 04 564 8780

Te Ngaengae Pool + Fitness

Address: 12 Everest Avenue, Naenae

Pool phone: 04 567 5043

Fitness suite phone: 04 567 5431

Arts and Culture

The Dowse Art Museum

Address: 45 Laings Road, Lower Hutt

Phone: 04 570 6500

Petone Settlers Museum

Address: 130 The Esplanade, Petone

Phone: 04 568 8373

Little Theatre

Address: 2 Queens Drive, Lower Hutt

Phone: 04 570 6500

HUTT CITY
TE AWA KAIRANGI