



Ordinary Council *Hui a te Kaunihera*

Thursday, 26 June 2025
Tāite, 26 Pipiri 2025

Tōtara Room, Whakatāne District Council
14 Commerce Street, Whakatāne
Commencing at 9:00 am



Chief Executive: Steven Perdia | Publication Date: 19 June 2025

whakatane.govt.nz



Live Streaming the Meeting - *Ka whakapāho mataora te hui***Live Streaming the Meeting - *Ka whakapāho mataora te hui*****PLEASE NOTE**

The **public section** of this meeting will be Live Streamed via YouTube in real time.
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A Membership - *Mematanga*

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Mayor Dr Victor Luca

Deputy Mayor Lesley Immink

Councillor Toni Boynton

Councillor Gavin Dennis

Councillor Andrew Iles

Councillor Wilson James

Councillor Julie Jukes

Councillor Tu O'Brien

Councillor John Pullar

Councillor Ngapera Rangiaho

Councillor Nandor Tánczos

B Powers of the Council - *Te mana o te Kaunihera***B Powers of the Council - *Te mana o te Kaunihera***

The Council will meet Eight weekly to make decisions on all matters that cannot be delegated, that it has not delegated or that it has had referred to it by staff or a committee. Extraordinary Council meetings will be called when required in between the Eight weekly cycle for specific purposes such as hearing the Annual Plan submissions.

The powers that cannot be delegated by the Council are:

- a. the power to make a rate
- b. the power to make a bylaw
- c. the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan
- d. the power to adopt a Long-term plan, Annual plan or Annual report
- e. the power to appoint a Chief executive
- f. the power to adopt policies required to be adopted and consulted on under the Local Government Act 2002 in association with the long-term plan or developed for the purpose of the Local Governance Statement
- g. the power to adopt a remuneration and employment policy

The powers that can be delegated but which the Council retains:

- a. Approve the Council's recommendation to the Remuneration Authority for the remuneration of additional positions of responsibility for elected members and elected members expenses rules
- b. Approve the Local Governance Statement (called "A Guide to the Whakatāne District Council") produced following the triennial election of members
- c. Resolve those decisions required to be made by a local authority under the Local Electoral Act 2001 including the appointment of electoral officer.
- d. Determine whether or how to fill any extraordinary Council vacancies within 12 months of an election
- e. Review and make decisions on Council membership and the basis for elections through representation reviews
- f. Set the direction for the Long-Term Plan
- g. Hearing of submissions on the Long-Term Plan and, if required, the Annual Plan
- h. Appoint and discharge trustees, directors or office holders to Council's Council-Controlled organisations and to other external bodies
- i. Agree the final Statement of Intent for Council's Council-Controlled organisations
- j. Adopt the Half Yearly and Full Year Annual Report of the Whakatāne Airport
- k. Approve the purchase, sale and disposal of Council property
- l. Approve a proposed plan or a change to a District Plan under Clause 17 of the First Schedule of Resource Management Act 1991 (RMA); A1827586 April 2021 Page 14 of 37.
- m. Approve changes to the status or revoke the status of a reserve as defined in the Reserves Act 1977
- n. Authority to name or rename a reserve in accordance with the Reserves Management Plan;

B Powers of the Council - *Te mana o te Kaunihera* (Cont.)

- o. Authorise any unbudgeted expenditure that exceeds the delegation levels provided to officers, committees or other subordinate decision-making bodies of Council
- p. Approve recommendations from relevant Committees for new fees and charges for services provided, outside of the Annual Plan or Long Term Plan process.

Procedural matters exercised by Council:

- a. Receive minutes and recommendations, and make decisions on any recommendations from:
 - Standing Committees, Joint Committees and Joint Forums
 - Iwi Chairs Forum
 - Commercial Advisory Board
 - Toi Economic Development Agency
 - Any other Council appointed advisory board or forum with Council as the parent committee
- b. Consider any matters referred to it from any of the Committees, the Mayor, or Chief Executive.

TABLE OF CONTENTS

1	Prayer - <i>Karakia</i>	9
2	Meeting Notices - <i>Ngā Pānui o te hui</i>	9
3	Apologies - <i>Te hunga kāore i tae</i>	9
4	Acknowledgements / Tributes - <i>Ngā mihi mihi</i>	9
5	Conflicts of Interest - <i>Ngākau kōnatunatu</i>	10
6	Public Participation - <i>Wānanga Tūmatanui</i>	11
6.1	Public Forum - <i>Wānanga Tūmatanui</i>	11
6.2	Deputations - <i>Ngā Whakapuaki Whaitake</i>	11
7	Confirmation of Minutes - <i>Te whakaaetanga o ngā meneti o te hui</i>	12
8	Standing and Joint Committee Recommendations to Council - <i>Te tohutohu a te Komiti</i>	12
8.1	Minutes to Council	12
8.2	RECOMMENDATION from EER Committee - Spatial Plan adoption	13
8.3	RECOMENDATION to Council - Matahi Road Car Event Road and Lighting Event Closure Request	15
9	Mayoral and Chief Executive Reports - <i>Ngā Pūrongo a te Koromatua me te Toihautū</i>	16
9.1	Mayoral Report – June 2025	16
9.2	Chief Executive’s Report – June 2025	26
10	Reports - <i>Ngā Pūrongo</i>	29
10.1	Local Water Done Well – Deciding the model for future delivery of water services	29
	10.1.1 Appendix 1 - Options analysis for future delivery of water services	48
10.2	Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption	51
	10.2.1 Appendix 1 - Fees and Charges 2025/26	55

10.2.2	Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028	117
10.3	Annual Plan 2025/26	120
10.3.1	Appendix 1 – Annual Plan 2025/26	126
10.4	Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026	222
10.5	Property Delegation Process	234
11	Resolution to Exclude the Public - <i>Whakataunga kia awere te marea</i>	240
11.1	Resolution to Exclude the Public	240
1	Confirmation of Minutes - <i>Te whakaaetanga o ngā meneti o te hui</i>	8
1.1	Public Excluded Minutes - Ordinary Council meeting 8 May 2025	8
2	Standing and Joint Committee Recommendations and Minutes - <i>Ngā tuhinga hui a te Komiti Ngātahi</i>	8
2.1	Public Excluded Minutes Chief Executive Performance and Support Committee Meeting 15 April 2025	8
3	Reports - <i>Ngā Pūrongo</i>	8
3.1	Community Ground Rental Proposal	8
3.1.1	Appendix 1 - Gymnastics Club Proposed Location	8
3.1.2	Appendix 2 - Port Ōhope Lions Club Proposal	8
3.1.3	Appendix 3 - The Property Group Advice	8

1 Prayer - *Karakia*

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2 Meeting Notices - *Ngā Pānui o te hui*

1. Live Streaming

The Whakatāne District Council livestreams Council and Standing Committee meetings held in Tōtara Room, within the Council building. The webcast will live stream directly to Council's YouTube channel in real time. The purpose of streaming meetings live is to encourage transparency of Council meetings.

Welcome to members of the public who have joined online and to those within the public gallery.

By remaining in the public gallery, it is understood your consent has been given if your presence is inadvertently broadcast. Please be aware the microphones in Totara Room are sensitive to noise, so please remain quiet throughout the meeting unless asked to speak.

2. Health and Safety

In case of an emergency, please follow the building wardens or make your way to the nearest exit. The meeting point is located at Peace Park on Boon Street.

Bathroom facilities are located opposite the Chambers Foyer entrance (the entrance off Margaret Mahy Court).

3. Other

3 Apologies - *Te hunga kāore i tae*

No apologies were recorded at the time of compiling the agenda.

4 Acknowledgements / Tributes - *Ngā mihi mihi*

An opportunity for members to recognise achievements, to notify of events, or to pay tribute to an occasion of importance.

5 Conflicts of Interest - *Ngākau kōnatunatu***5 Conflicts of Interest - *Ngākau kōnatunatu***

Members are reminded of the need to stand aside from decision making when a conflict arises between their role as an elected member and any private or other external interests they might have. Elected Members are also reminded to update their register of interests when changes occur.

The [register of interest](#) can be viewed on the Council website.

1. Financial Conflict

- Members present must declare any direct or indirect financial interest that they hold in any matter being discussed at the meeting, other than an interest that they hold in common with the public.
- Members cannot take part in the discussion, nor can they vote on any matter in which they have a direct or indirect financial interest, unless with an approved exception.
- Members with a financial interest should physically withdraw themselves from the table. If the meeting is public excluded, members should leave the room.

2. Non-Financial Conflict

- If a member considers that they have a non-financial conflict of interest in a matter they must not take part in the discussions about that matter or any subsequent vote.
- Members with a non-financial interest must leave the table when the matter is considered but are not required to leave the room.

6 Public Participation - *Wānanga Tūmatanui***6 Public Participation - *Wānanga Tūmatanui***

Order of Speakers

Whakatane Tourism Collective	20 minutes
NZ Transport Agency Waka Kotahi	20 minutes
Port Ōhope Lions Club	15 minutes

6.1 Public Forum - *Wānanga Tūmatanui*

The Council has set aside time for members of the public to speak in the public forum at the commencement of each meeting. Each speaker during the forum may speak for five minutes. Permission of the Chairperson is required for any person wishing to speak during the public forum.

With the permission of the Chairperson, Elected members may ask questions of speakers. Questions are to be confined to obtaining information or clarification on matters raised by a speaker.

- **Whakatane Tourism Collective**
Nadine Toe Toe (Kohutapu Lodge and Whirinaki Footsteps) will be speaking on behalf of the Whakatane Tourism Collective. Other members of the collective will be in attendance.
- **Port Ohope Lions Club**
Lyn McMillan

6.2 Deputations - *Ngā Whakapuaki Whaitake*

A deputation enables a person, group or organisation to make a presentation to Community Board on a matter or matters covered by their terms of reference. Deputations should be approved by the Chairperson, or an official with delegated authority, five working days before the meeting. Deputations may be heard at the commencement of the meeting or at the time that the relevant agenda item is being considered. No more than two speakers can speak on behalf of an organisation's deputation. Speakers can speak for up to 5 minutes, or with the permission of the Chairperson, a longer timeframe may be allocated.

With the permission of the Chairperson, Elected members may ask questions of speakers. Questions are to be confined to obtaining information or clarification on matters raised by the deputation.

- **NZ Transport Agency Waka Kotahi**
Andrew Corkill - Director, Regional Relationships – Waikato/Bay of Plenty

7 Confirmation of Minutes - *Te whakaaetanga o ngā meneti o te hui***7 Confirmation of Minutes - *Te whakaaetanga o ngā meneti o te hui*****Confirmation of Council Meeting Minutes - 8 May 2025**

The minutes from the Council meeting held on Thursday, 8 May 2025 can be viewed via the Council website.

Click on the link below in order to view the 'unconfirmed minutes'.

- [Unconfirmed Council Meeting Minutes - 8 May 2025](#)

8 Standing and Joint Committee Recommendations to Council - *Te tohutohu a te Komiti***8.1 Minutes to Council**

The minutes from the Whakatane District Council 'Standing Committee' meetings can be viewed via the Council website.

Click on the appropriate link below in order to view the 'unconfirmed minutes'.

Recommendation

THAT the minutes from the following Whakatane District Council Standing Committees be received:

- [Infrastructure and Planning Committee Meeting - 10 April 2025](#)
- [Chief Executive Performance and Support Committee - 15 April 2025](#)
- [Environment, Energy and Resilience Committee Meeting - 22 May 2025](#)

8.2 RECOMMENDATION from EER Committee - Spatial Plan adoption**8.2 RECOMMENDATION from EER Committee - Spatial Plan adoption****Environment, Energy and Resilience Committee Recommendation**Title of Item: **ADOPTION OF THE EASTERN BAY OF PLENTY SPATIAL PLAN**Committee: **ENVIRONMENT, ENERGY AND RESILIENCE COMMITTEE**Meeting Date: **THURSDAY, 22 MAY 2025**Recommendation to Council meeting **THURSDAY, 26 JUNE 2025****1. REPORTS****1.1. Adoption of the Eastern Bay of Plenty Spatial Plan**

Refer pages 9-253 of the agenda.

Manager Policy Planning and Consents summarised the report and reported that Ōpōtiki and Kawerau District Councils and the Bay of Plenty Regional Council would be looking to adopt the Spatial Plan at their June Council meetings. Stemming from discussions with these Councils, he proposed that approval of the project governance be delayed and suggested recommendation 4 the paper be replaced to note that following the Local Elections in October 2025, that Eastern Bay Councils consider project governance for any future reviews of the Eastern Bay Spatial Plan and Sub-Regional Economic Development Strategy.

Moved Councillor Jukes / Seconded Councillor Pullar

RESOLVED:

1. THAT the Environment, Energy and Resilience Committee receive the Adoption of the Eastern Bay of Plenty Spatial Plan report; and
2. THAT the Environment, Energy and Resilience Committee endorse the Eastern Bay of Plenty Spatial Plan; and
3. **THAT the Environment, Energy and Resilience Committee recommend that the Whakatāne District Council adopt the Eastern Bay of Plenty Spatial Plan; and**
4. THAT the Committee note that following the Local Elections in October 2025, that Eastern Bay Councils will need to consider project governance for any future reviews of the Eastern Bay Spatial Plan and Sub-Regional Economic Development Strategy; and
5. THAT the Environment, Energy and Resilience Committee note that the Independent Chair of PGG, being Vaughan Payne (in consultation with the Mayors and Chair) will forward a final copy of the adopted spatial plan to the Ministers of Transport, Housing and Urban Development, Regional Development, Local Government and Education and offer a briefing/tour the next time they are in the region; and
6. THAT the Environment, Energy and Resilience Committee note that before being received by Council for adoption, minor changes will be made to the spatial plan document to improve

8.2 RECOMMENDATION from EER Committee - Spatial Plan adoption(Cont.)

communication and readability, provide Te Reo translation of headlines and corrections to spelling, and graphic design of the total document.

7. THAT the Environment, Energy and Resilience Committee note that:
 - i. The spatial plan sets out a long-term framework for collaborative implementation leading to positive changes for the Eastern Bay; and
 - ii. Ongoing collaborative planning and implementation will be required to see these changes happen.
 - iii. The spatial plan aligns with Iwi aspirations communicated to the project and engagement feedback received from the community.
 - iv. The spatial plan, implementation plan, and related investment decisions will need to adapt to changes and regular monitoring of indicators such as population and economic changes, decisions on infrastructure and planning, building consents approved, and capacity for residential development will enable this to happen; and
8. THAT the Environment, Energy and Resilience Committee note that growth planning, engagement and implementation in Whakatāne District is now transitioning from a sub-regional focus to a local focus, with the Whakatāne Local Growth Strategy being developed and area-specific development planning commencing.

CARRIED

8.3 RECOMENDATION to Council - Matahi Road Car Event Road and Lighting Event Closure Request

8.3 RECOMENDATION to Council - Matahi Road Car Event Road and Lighting Event Closure Request

Infrastructure and Planning Committee Recommendation



Title of Item: **MATAHĪ ROAD MOTORSPORT and THE STRAND LIGHT UP WHAKATĀNE EVENT ROAD CLOSURES**

Committee: **INFRASTRUCTURE AND PLANNING COMMITTEE**

Meeting Date: **THURSDAY, 29 MAY 2025**

Recommendation to Council Meeting: **THURSDAY, 26 JUNE 2025**

1. REPORTS

1.1. Matahī Road Motorsport and The Strand Light Up Whakatāne Event Road Closures

Refer to pages 32-35 of the agenda.

Manager Transportation advised that the Police and NZTA Waka Kotahi were supportive of the road closures.

Moved Councillor Iles / Seconded Councillor James

RESOLVED:

1. THAT the Infrastructure and Planning Committee **receives** the Matahī Road Motorsport and The Strand Light Up Whakatane Event Road Closures report; and
2. **THAT the Infrastructure and Planning Committee recommends that Council approve a temporary road closure on Matahī Road, from 551 Matahī Road to the Whakatāne District boundary, on Sunday, 6 July 2025, between 9:00 AM and 5:00 PM, to accommodate the Motorsport Hill Climb event; and**
3. **THAT the Infrastructure and Planning Committee recommends that Council approve a temporary road closure on Saturday, 5 July 2025, from 6:00 PM to 7:30 PM, to accommodate the Light Up Whakatāne event, affecting The Strand (between Kakahoroa Drive and Whauraurangi), Kakahoroa Drive (between The Strand and Kakahoroa Drive Service Lane #1), the full length of Kakahoroa Drive Service Lane #1, and the full length of Kakahoroa Drive Service Lane.**

CARRIED

9 Mayoral and Chief Executive Reports - *Ngā Pūrongo a te Koromatua me te Toihautū***9 Mayoral and Chief Executive Reports - *Ngā Pūrongo a te Koromatua me te Toihautū*****9.1 Mayoral Report – June 2025**To: **Whakatāne District Council**Meeting Date: **Thursday, 26 June 2025**Author: **Dr V Luca / Mayor Koromatua**Reference: **A2909374****1. Reason for the report - *Te Take mō tēnei rīpoata***

The purpose of the report is to provide updated information on Mayoral activities together with any advice and strategic insights thought to be relevant to Council matters. The report covers the period 2 May 2025 to 19 June 2025.

2. Recommendation - *Tohutohu akiaki*

THAT the Mayoral Report – June 2025 be **received**.

3. Background - *He tirohanga whakamuri*

There have been several notable milestones met for the current period including:

- On 8 May 2025 Council adopted the Eastern Bay of Plenty Economic Development Strategy Refresh.
- On 22 May 2025 Council (EER Committee) adopted the Our Places - Eastern Bay Spatial Plan.

In addition, Council has submitted a joint Regional Deal Expression of Interest (EoI) to the Department of Internal Affairs (DIA) together with Kawerau District Council, Ōpōtiki District Council and Toi Moana, Bay of Plenty Regional Council.

The DIA has requested that the specifics of the EoI remains in public excluded while they process them. In essence the deal describes the Eastern Bay growth potential, barriers to growth and the type of support required from government to accelerate growth in the Eastern Bay. We expect to receive notification in the next financial year on whether the EoI will move to the business case stage.

It was gratifying to have finally adopted a Spatial Plan that was first formally mentioned in a Council Meeting on 18 June 2020 (agenda page 45). Back then it was decided that the NPS would be best implemented through a Spatial Planning exercise looking across the Eastern Bay and across four well beings. A project team was established for this purpose.

It is a principle of the Spatial Plan to ‘avoid locations where man-made and natural hazard risk (including residual risk) and effects of climate change cannot be practicably and equitably managed.’

9.1 Mayoral Report – June 2025(Cont.)

At many meetings and at the time of adoption I have stressed that a spatial plan is in a sense always a draft since the plan must respond to changing conditions, new evidence and data. In this regard I expressed concern at the Infrastructure and Planning meeting of 29 May 2025 (see [here](#)) around the increasing probability of events such as debris floods and flows that are expected to increase in frequency and intensity as a result of the influence of climate change on microclimates.

Recently it was called to my attention by a geotechnical consultant from Tauranga that there are a series of four faults that run through the area of Matatā where green-fields development has been indicated. It is not impossible to build within a certain distance of an active fault depending on the probability of movement. However, if one superimposes a fault avoidance zone on this area, the scope of development could be significantly constrained. I am in the process of trying to understand the implications of the information.

Another major event over the reporting period has been the termination of Te Rāhui Herenga Waka Whakatāne Boat Harbour project. After more than six years of work on the part of Council and its partners and effort from the Board, the obstacles and risks proved to be too great. The termination was a unanimous decision by the Limited Partners (Whakatāne District Council, Te Rāhui Lands Limited Partnership, and the Crown via Crown Regional Holdings Limited).

The Board is working through a process that will identify what has been spent to date and what may be available for redistribution to Council and other partners.

Since I last commented on Geopolitical tensions and the impacts they could have on things here at home these tensions have escalated significantly, especially most recently with the Israeli pre-emptive decapitation strike on Iran which has met with dramatic retaliation. At threat is the world oil supply and hence price which would result in a significant increase in inflation.

4. Subjects – Kaupapa**4.1. Economic climate**

Gross Domestic Product (GDP) growth for the December 2024 quarter was 0.7% and reverses the contraction of the previous quarter. While growth remains anaemic, the situation is at least appears stable. Forward projections currently suggest that GDP will increase out to 2028.

The country's net core debt is on the increase from \$175.5B in 2024 to \$228.6B by 2028. Crown expenses are increasing faster than revenue in this time range (see [here](#)).

The New Zealand economy is essentially flat, and the unemployment rate has increased which is not good for our sub-region. Economic weakness has resulted in calls for Reserve Bank to apply monetary stimulus (see [here](#)). Again.

Although there are some green shoots, there is still significant financial risk to Council going forward from these external pressures that are beyond our control.

[1] van Onselen, L. [Reserve Bank must stimulate sagging economy](#). Macrobusiness, Friday 13 June 2025.

4.2. Geopolitical tensions

As if conflicts in the Middle East and Eurasia were not serious enough, both proxy wars have escalated significantly in recent days.

9.1 Mayoral Report – June 2025(Cont.)

On Sunday, 1 June 2025 the Ukrainian drone attack on Russia's strategic nuclear deterrence has resulted in significant escalation. Pundits have suggested that the attack was likely to have been backed by a nuclear power, Great Britain, and facilitated by another nuclear power, the United States.

Following the attack there have been reports that Russian ambassadors were recalled to Moscow. Russia has vowed revenge and no forgiveness.

It is still being debated whether or not US President Trump was aware of the attack prior to it taking place. This begs two questions. Was Trump lying, and if not, who exactly is in charge of America's military and foreign policy these days?

Tensions in the Middle East have recently moved to a new and very dangerous level with Israel's pre-emptive decapitation strike on Iran on Friday, 13 June 2025 that resulted in the death of top military commanders and at least six nuclear scientists. Iran has immediately struck back (operation True Promise 3) and missiles are raining down on Jerusalem, Tel Aviv and Haifa (see [here](#)).

The genocidal Israelis have now ignited a full blown war with Iran something that they have been trying to do for a very long time. Behind the Israelis stands the United States and the 'Peace' President Donald J. Trump who by his own admission was aware the attack was coming. Whilst the US was feigning good-faith negotiations with the Iranians, they were in fact involved in the planning of the attack and are supporting it. Days prior they shipped 300 Hell Fire missiles to the Israelis.

A regional war in the Middle East is very worrying and could be catastrophic because of the potential for a widening of the conflict and the potential for the intentional or accidental use of nuclear weapons.

Even without the use of nuclear weapons, such a war could be extremely dangerous for NZ given that 30% of world oil is produced in that region and >20% of world oil passes through the Strait of Hormuz which Iran could easily block. Limited oil flow through the Strait of Hormuz would cause the oil price to escalate dramatically; maybe doubling or tripling. That would have serious consequences for inflation and therefore cost-of-living here at home.

In my view we should consider what actions we can take in the case that this happens.



The numbers in the red circles indicate the number of millions of barrels of oil per day that transit through these oil choke points.

9.1 Mayoral Report – June 2025(Cont.)**4.3. Climate crisis**

Aside from fuelling proxy wars, the Trump administration has also essentially declared war on science and academia. The Trump administration is now policing language used on government websites, grant proposals and other communications. For instance 'climate science', 'pollution' and 'climate crisis' are on the administrations list of words to limit or avoid in research and public-facing communications (see [here](#)).

As this happens temperature records continue to fall. The [World Meteorological Organization \(WMO\)](#) confirmed 2024 as the warmest year on record globally since measurements began in 1850 (see [here](#)).

[Teske, S. Earth is heading for 2.7°C warming this century. We may avoid the worst climate scenarios – but the outlook is still dire. The Conversation, 27 May 2025.](#) [Sven Teske](#) is Research Director, Institute for Sustainable Futures, University of Technology Sydney.

4.4. Energy Crisis

Although there are positive signs that the world is taking baby steps toward transitioning away from fossil fuels, the transition cannot be abrupt but rather needs to be progressive and controlled. An abrupt restriction of global oil supplies could easily provoke serious economic shocks especially here in New Zealand.

As I have mentioned in the past, NZ produces about 21 million barrels of oil per year and uses 47 million barrels. In March 2022, the Marsden Point oil refinery near Whangarei ceased operations and transitioned to an import-only fuel terminal. What oil we produce is exported to refineries in Australia and Singapore and imported back into the country. Given the large shortfall we have in product, supply shocks would have serious consequences for our economy.

The Muldoon era Marsden Point refinery expansion was one of the Think Big projects initiated in response to the oil shocks of the 1970s that were designed to reduce dependence on imported oil.

4.5. LGNZ combined Sector conference (Thursday & Friday, 1-2 May 2025)

I attended the LGNZ All-of-Local Government and the Combined Rural and Provincial sector meetings. I found the following talks particularly informative:

Infrastructure for growth: the context

Dominick Stephens (Deputy Secretary, Chief Economic Advisor, The Treasury) and Peter Nunns (General Manager, Strategy, New Zealand Infrastructure Commission)

Unpacking infrastructure financing

Anthony Walker (Director, S & P Global Ratings)
Sam Stubbs (Managing Director, Simplicity)

I am happy to provide copies of the presentations on request.

9.1 Mayoral Report – June 2025(Cont.)**4.6. Maramena Vercoe Farewell (Saturday, 3 May 2025)**

About 50 people participated in this farewell for Maramena Vercoe, former CE of Te Rūnanga o Ngāti Manawa. It was a pleasant day that commenced with a Powhiri followed by some relatively informal talks in the wharekai. At the farewell I met and was able to chat with Eugene Berryman-Kamp the newly appointed Chief Executive. Although Mr Berryman-Kemp was still finding his feet his enthusiasm was palpable.

4.7. Bay of Plenty Region Local Water Done Well Forum (Monday, 12 May 2025)

The BOP Region Local Water Done Well Forum was organised by the Mayoral Forum and was hosted by Rotorua Lakes Council. It was a chance to get all the BOP councils, including the BOP Regional Council and iwi together in one room. The Mayors and other elected members generally took a back seat at the meeting to let other delegates have their say. Only at the end were Mayors called upon to make brief comments. In my view it was a very worthwhile event and an opportunity for iwi to engage.

4.8. Meeting with Hon Simon Watts (Thursday, 15 May 2025)

Present at the meeting were all the Mayors of the BOP and their respective Chief Executives.

The principal reason for the visit was for the Minister to check-in on progress toward the LWDW reforms. Each Mayor was called upon to give a brief status report for their councils. There was also an opportunity for general discussion.

Tauranga City Council (TCC) led out the discussions. The attendees were informed that the TCC consultation concluded on 28 April 2025 and the majority of those who responded to the consultation seemed to be on-board with the multi-CCO model preference

Mayor Drysdale commented that the structure doesn't have to be a CCO, and that efficiency could perhaps be improved through better sharing of systems and resources. He gave as an example the observation that many councils are using quite different IT systems to manage water which makes no sense. If true, then I would have to agree. He also mentioned that in TCC's case the financial modelling was marginally in favour of a multi-CCO.

Multi-council CCOs are not exactly a new concept because the LGFA is one. Although in the case of the LGFA, LG has an 80% share and Central Government a 20% share.

Western Bay of Plenty District Council and TCC are already joined at the pipe and in that sense they are a 'match made in heaven' and hence are marching on.

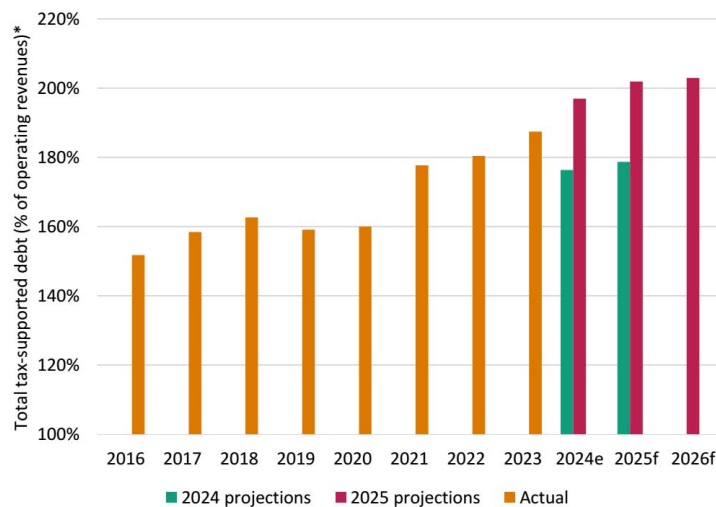
At the meeting I signalled a willingness on the part of WDC to follow the timeline in the plan developed by CEs of the Eastern BOP councils.

I emphasised that in addition to loss of some control (a concern articulated by Mayor Drysdale) allowing multi-CCOs to borrow up to 500% of revenue is still an additional debt burden on the communities because that debt must be financed. I ventured that I felt that the community has an aversion to that. In fact, I pointed out that Government itself advertises an aversion to debt. I suggested Government doing some mahi on debt because it was difficult to reconcile their public position with their encouragement of debt by Local Government.

In this regard it is worth noting that the level of indebtedness of the Local Government sector has been increasing steadily since 2016.

Ordinary Council - AGENDA

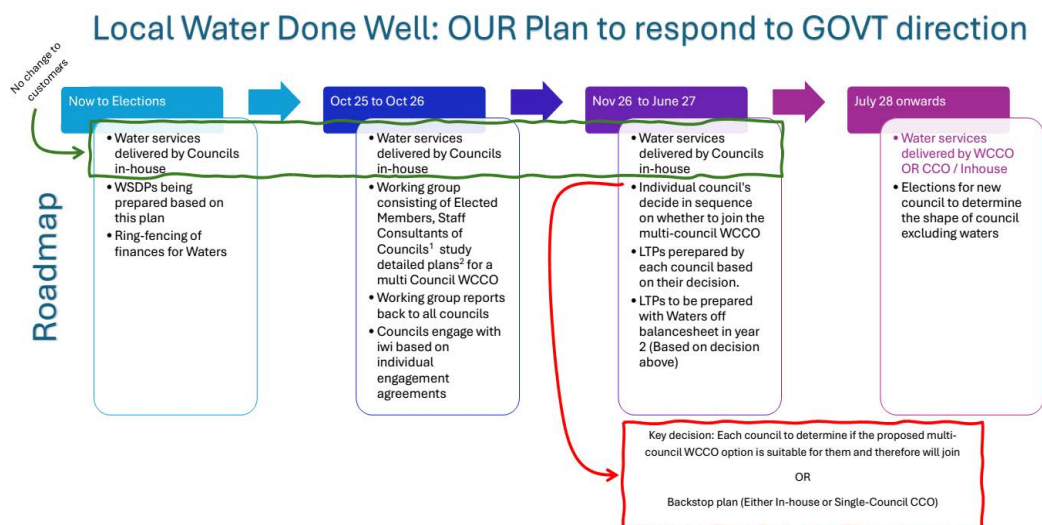
9.1 Mayoral Report – June 2025(Cont.)



Source: Presentation by Anthony Walker (Director, S & P Global Ratings) at LGNZ Sector Meeting in May.

Both Kawerau and Opotiki stood firm on their ability to deliver water sustainably in-house as did Rotorua. They intimated that although they are on-board with the eventual formation of a multi-CCO concept and are happy to work to the draft timeline, they would have difficulty getting their communities over the line given concerns over water self-determination outweighing at best marginal financial efficiencies.

If we go with the tabled plan (below), we would remain ring-fenced and stand-alone in the first instance with a view to transitioning to a multi-CCO model by 2028. This allows time to plan carefully and get it right. We would also benefit from seeing what happens to TCC and WBOPDC.



Minister Watts clearly had a preference for councils to move early rather than delay too much, although he covered with it being up to us.

9.1 Mayoral Report – June 2025(Cont.)

He also dangled the carrot of government funding for early adopters.

Watts shared that he has been hearing that contractors are going bust because there are no contracts being signed in the water space. Councils are planning but not spending. Losing skilled workforce would not be good.

At the moment all councils are going hard on getting water services delivery plans finalised by 3 September 2025. We are approaching a critical juncture where a call has to be made as to which of the two options we go with. The results of our recent community consultation has indicated a relatively strong preference for the Stand-alone option.

4.9. Acknowledgement to Annette Such of the Waiewe Reserve Restoration Group (Tuesday, 27 May 2025)

This was a morning tea event facilitated by the Whakatāne-Ōhope Community Board to farewell Annette Such who has dedicated herself to the group for many years. Annette presented on the group's activities to Council on 20 November 2023. The farewell took place at the home of Whakatāne-Ōhope Community Board member Doug McLean.

The Community Board Chair Carolyn Hamill also attended, together with restoration group members. I appreciated the opportunity to speak and acknowledge the sterling efforts of Annette and her husband Brian and note the importance of volunteerism in our communities.

**4.10. Audit NZ meeting (Tuesday, 27 May 2025)**

With me in the meeting were Anton Labuschagne and Kay Oloro from Audit NZ and WDC General Managers Leny Woolsey and Bevan Gray.

The purpose of the meeting was for WDC to give Audit NZ an indication of progress toward audits, to identify problems and to be able to ask questions.

Resource challenges were flagged and the fact that WDC is reviewing procurement processes.

Audit NZ indicated that it is working on the revaluation audit which they are trying to get done as early as possible. They indicated that property, plant and equipment was going to be a big number.

4.11. Meeting with CEO of NZ Brazil Chamber of Commerce NZBBC (Friday, 30 May 2025)

I had an interesting meeting with Marcelo Menoita the CEO of the NZ Brazil Business Chamber (NZBBC). Marcelo is an engineer by initial training. The visit was organised by Donna Perese, the CE of EBOP Chamber of Commerce.

9.1 Mayoral Report – June 2025(Cont.)

Brazil is a country of 220 million people with the ninth biggest economy in the world in terms of nominal GDP at just over \$2T although there is significant wealth disparity. Trade with Brazil is worth \$150 million per year for New Zealand, through the sale of dairy products, lamb, kiwifruit and fish.

Brazil's economy is quite diversified with significant contributions from agriculture, industry (manufacturing), and services. One of the things that Brazil manufactures is passenger aircraft with Embraer being the third largest manufacturer of such aircraft in the world after Airbus and Boeing. Embraer is therefore a global player.

Mr Menoita aims to facilitate better connections between companies and governments of the two countries.

A major NZBBC project is to facilitate direct flights between New Zealand and São Paulo to connect South America and Asia through New Zealand. Non-stop 13-hour flights to São Paulo could bring up to 100,000 passengers per year each way through New Zealand.

Mr Menoita has been speaking with Mayor Brown of Auckland about such direct flights (see [here](#)) and Brown appears to be extremely interested.

We discussed potential opportunities that might exist if a direct flight would be available from Sao Paolo to Auckland.

4.12. Meeting with Hon Simon Watts (Friday, 30 May 2025)

This meeting was organised by our local MP, Dana Kirkpatrick, and followed the earlier meeting with the Minister in Rotorua on Thursday, 15 May 2025.

Each of the Mayors and CEs in the room had time to ask one question of the Minister. I was the first cab off the rank and asked, given all of the ongoing reforms of Local Government the Minister could indicate what he imagines Local Government will look like in say five years' time. The Minister responded that he didn't really know. GM Strategy and Growth Leny Woolsey was representing Chief Executive Steven Perdia at the meeting and noted that the various EBOP councils had developed many regional-level plans including the Regional Spatial Plan, Region Development Strategy and Regional Deals.

The other EBOP Mayors emphasised the importance of localism to the Minister.

4.13. Meeting Jeremy Warnes (Scion) and Paul Watkins (Tuesday, 10 June 2025)

This meeting was suggested by Jeremy Warnes, the Commercial Development Manager at SCION and included [Dr Paul Watkins](#).

Dr Watkins is an expert in forest product research & development having worked in Canada, North & South America, Asia, Europe and Australia. He is a science leader and was the Director of Research and Innovation with Canfor Pulp part of the international Canfor company which is a global leader in the manufacturing of low-carbon forest products.

His specialties include the development of novel cross sector science and technology partnerships, technology evaluations in chemistry, bioenergy, forestry, wood products and fibre products, and science leadership.

We spoke about the EBOP Economic Development Strategy and other potential areas of innovation that could be implemented in our district.

9.1 Mayoral Report – June 2025(Cont.)**5. Conclusion**

The reporting period was another notable for hard work by Elected Members as they spend many, many hours digesting material for decision making on the likes of LWDW. It also another period of delivery from our Chief Executive and those he leads.

6. Meetings Attended by Mayor or Nominated Representative

Date	Details	Location
3/05/2025	Farewell for Maramena Vercoe, former CE Te Rūnanga o Ngāti Manawa.	Rangitahi Marae, Ngatimanawa Road, Murupara
9/05/2025	Tarawera Awa Restoration Strategy Group Hui	Bay of Plenty Regional Council Offices, Whakatāne
9/05/2025	Regional Transport Committee Meeting	Bay of Plenty Regional Council Offices, Tauranga
9/05/2025	NZ Astronomical Society Conference	Whakatāne
10/05/2025	Completion of the Rangitāiki Floodway and Spillway project	Edgecumbe
10/05/2025	Eastern Bay Volunteer Fire Brigade's Honours Night	Eastern Bay Fire Depot, Whakatāne
12/05/2025	Bay of Plenty Region Local Water Done Well Forum	Rotorua Lakes Council Offices, Rotorua
13/05/2025	Interview with ZM Radio	By phone
14/05/2025	Meeting with CEO of New Zealand Nurses Organisation	Online via Teams
14/05/2025	Mayors Taskforce For Water meeting	Whakatāne Water Treatment Plant
15/05/2025	Meeting with Hon Simon Watts	Rotorua Lakes Council Offices, Rotorua
16/05/2025	Citizenship Ceremony	Whakatāne District Council offices
16/05/2025	Meeting with Kainga Ora and Sabre Construction	Whakatāne District Council offices
16/05/2025	Gala Night - Newsies Jnr	Little Theatre, Whakatāne
22/05/2025	WDC / EBOP Chamber Leadership Global Opportunities	Whakatāne District Council offices

9.1 Mayoral Report – June 2025(Cont.)

Date	Details	Location
27/05/2025	Celebration morning tea for Annette and Brian Such	Waiewe Street Reserve, Whakatāne
28/05/2025	Whakatāne Scottish Pipe Band AGM	Caledonian Hall, Whakatāne
30/05/2025	Meeting with Brazil Chamber CEO	Whakatāne District Council offices
30/05/2025	Meeting with Hon Simon Watts	BNZ Offices, Whakatāne
3/06/2025	Meeting with local residents	Whakatāne District Council offices
10/06/2025	Meeting with Scion and Licella	Whakatāne District Council offices
11/06/2025	Meeting with Clayton Mitchell	Whakatāne District Council offices
17/06/2025	Iwi Chairs Forum	Whakatāne District Council offices

Attached to this report:

- There are no attachments to this report

9.2 Chief Executive's Report – June 2025**9.2 Chief Executive's Report – June 2025**

To: Whakatāne District Council**Meeting Date: Thursday, 26 June 2025****Author: S Perdia / Chief Executive****Reference: A2909404**

1. Reason for the report – *Te Take mō tēnei rīpoata*

The purpose of the Chief Executive's Report is to provide updated information to Council and the community as required.

2. Recommendation – *Tohutohu akiaki*

THAT the Chief Executive's Report – June 2025 be **received**.

3. Subjects – *Kaupapa***3.1. Election Period**

With the Local Government elections fast approaching and the pre-election period beginning on 11 July 2025, I want to take a moment to acknowledge each of you - our Councillors - and the Council as a whole.

Throughout this triennium you have all carried out your responsibilities with integrity, professionalism and strength of character. It has been a genuine pleasure working alongside each of you - first as a General Manager and now as Chief Executive.

As a Council I often describe you as a group of 11 individuals unafraid to speak their minds and represent their communities with conviction. Then once a decision is made, you move forward, regardless of your individual positions. That kind of governance creates the best environment for progress and is a great Council to work for.

To those seeking re-election, I wish you every success in the campaigning ahead.

3.2. Pre-Election Report

The Pre-election Report is a statutory requirement under the Local Government Act. It can be used by both candidates and voters to learn about what the key issues and opportunities will be during the next triennium.

It is mostly complete aside from a few decisions needed from the meeting today that will flow through into my report. So, I expect it will be published early next week.

Following a general overview of the District and the Long Term Plan vision and priorities, the report covers key challenges, key initiatives and then Council's financial position.

9.2 Chief Executive's Report – June 2025(Cont.)

The challenges discussed include our economic context, the operating deficit and the many fingers of government reform underway. The key initiatives are all well described in other documents and plans so there will be references to those so that all candidates will have access to information and context.

3.3. Te Rāhui Herenga Waka Whakatāne Boat Harbour Project

Following the announcement and media release from the Boat Harbour Board it is common knowledge that the three shareholders of the Boat Harbour project (**Whakatāne District Council, Te Rāhui Lands Limited Partnership, and the Crown via Crown Regional Holdings Limited**) reached a unanimous decision (required under the constitution documents) to wind-down the Boat Harbour project, noting that the headwinds and challenges had become too strong to proceed.

The Boat Harbour Board has prepared a draft wind-down plan which the shareholders are required to work through before giving further instruction. Once wind-down commences it is scheduled to take approximately 90-days.

3.4. Department of Internal Affairs (DIA) Benchmarking Report

The DIA will be publishing its benchmarking report soon comparing local councils in New Zealand with each other. The Minister for Local Government at the time, Hon Simeon Brown, had promised to release this report ahead of the local government elections for the benefit of voters and candidates.

Staff have received a draft of the report to identify errors and anomalies.

My impression of the report is similar to that of any Council staff that have been involved over the years in attempts to develop benchmarking reports; all Councils in New Zealand deliver similar services under the same legislation but are very different, it is difficult to account for differences such as where councils contract out services against those that retain inhouse delivery; districts with large rural areas and dispersed populations are less efficient than those with condensed populations in small areas; demography such as health and education differences affect Council performance; and, how are time bound events such as emergencies accounted for.

Nevertheless, the benchmarking data could be helpful if there is longitudinal data, requiring a long-term commitment from successive governments and the DIA.

The good news is that while some staff time is absorbed in reviewing initial data, central government is funding the benchmarking report.

3.5. End of Year Highlights

I became Chief Executive of Whakatāne District Council in October 2024. One of my first actions harnessed the opportunity of some changes in the Executive Team to review the structure and reduce the team down to five General Managers from six. The recruitment into roles was completed early this year including the Kaihautū/Director Māori Relationships role.

I was stoked this year with the efforts of the Executive Team and other staff as we reviewed budgets and work programmes to find 2.2% of savings. It was a pleasure to give Council the platform to discuss how to use savings as we know some people in our community are doing it tough.

Our Provincial Growth Fund portfolio of funding and projects are making progress towards an end point. The Boat Harbour was a long negotiation period, but I think all parties are pleased a decision has been made to wind-down what was becoming an increasingly complex and expensive project.

9.2 Chief Executive's Report – June 2025(Cont.)

During the year, Council also agreed to request a variation to the government funded Te Ara Hou town centre and riverfront project. The request was to move unspent funds from the failed Kakahoroa car park development project into retaining amenity and access around the promenade as the Regional Council increases floodwall height to 1.8 metres. Cabinet is required to make this decision; it looks very positive as we are working with Kānoa – Regional Economic Development Unit on what a variation could look like.

Council adopted the Our Places - Eastern Bay Spatial Plan and Economic Strategy. These steps enable us to move into local growth engagement and planning before proposing changes in the District Plan and other structural tools that open up new subdivisions for housing and employment. If we get the engagement right at the front end there will be much less time and money spent on litigation at the back end of the District Plan and Development Contributions settings.

The Whakatāne Council, with Kawerau and Ōpōtiki Districts, submitted an Expression of Interest for a Regional Deal. The DIA has asked that the application remain in public excluded while they process them. In essence it asks for what small Councils can't afford to enable residential and commercial/industrial growth to occur. I would like to acknowledge the Bay of Plenty Regional Council for allocating resource to facilitate the process and to write and submit the Regional Deal Expression of Interest on behalf of the Eastern Bay councils.

And to finish, our recent staff engagement survey results produced the highest score we have had since starting the survey about three or four years ago. Some of our highest scores reflected that staff found Council was a great place to work. On a personal note, it was great to see general improvements in how staff perceive the Executive Team performance and behaviours.

10 Reports - Ngā Pūrongo**10 Reports - Ngā Pūrongo****10.1 Local Water Done Well – Deciding the model for future delivery of water services**To: **Whakatāne District Council**Date: **Thursday, 26 June, 2025**Author: **W Vullings / Senior Advisor Strategy and Growth**Authoriser: **D Bewley / GM Planning, Regulatory and Infrastructure**Reference: **A2909321****1. Reason for the report - *Te Take mō tēnei rīpoata***

Council is being asked to make a decision on which water service delivery model to take forward into the development of the Water Services Delivery Plan. Council has recently completed formal consultation on this matter and is asked to consider the feedback, issues, and concerns received from submitters alongside a range of other information to inform its decision.

2. Recommendations - *Tohutohu Akaike*

That the Whakatāne District Council:

1. **Receives** the “Local Water Done Well – Deciding the model for future delivery of water services” report; and,
2. **Agrees** that its preferred option for the delivery of water services is a multi-council Water Services Council Controlled Organisation (WSCCO) which can deliver a lower cost service over the long term to users of water services; and,
3. **Agrees** that its preference is to undertake the work necessary to develop a multi-Council waters entity with Kawerau District Council, Ōpōtiki District Council and Rotorua Lakes Council (and other likeminded Councils wanting to join this group) noting these Councils are at a similar development stage and are more closely aligned on an achievable development timeline; and,
4. **Agrees** to undertake the work necessary in the interim to ring-fence the water service business unit from other Council activities to meet the legislative requirements and timeframes that will be set by the enactment of the Local Government (Water Services) Bill expected later this year; and,
5. **Notes** that the ring-fenced waters business unit will be integrated into a multi-Council waters services entity by 1 July 2028 based on early timeline discussions with the Councils described in recommendation 3; and,
6. **Approves** the reprofiled expenditure and work programme for three waters at an average of \$21million (plus inflation) per annum for the Long Term Plan 10-year capex programme as the basis for developing the Water Services Delivery Plan; and,

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

7. **Notes** that the reprofiled expenditure and three waters work programme is inconsistent with Council's existing Long Term Plan and Infrastructure Strategy, and that these inconsistencies will be resolved through Council's next Long Term Plan process; and,
8. **Directs** Council officers prepare the Council's Water Services Delivery Plan on the above basis for Council's approval on 14 August 2025 prior to submission to the Secretary of Local Government (Department of Internal Affairs) by 3 September 2025.

3. Background - *He tirohanga whakamuri***3.1. Local Water Done Well reforms**

The Whakatāne District Council continues to work through the Local Water Done Well (LWDW) suite of reforms set out by central government. LWDW is the government's new way of addressing the significant underfunding challenges across the country and replaces the previous Labour government's Three Waters Reform programme. New legislation applies to all water service delivery, including water supply, wastewater, and stormwater – with the aim to ensure every community has access to fully-funded safe, reliable, and sustainable water services. It also keeps assets in public ownership and lets each council decide the best option to deliver water for its community. LWDW is being implemented in three stages, each with its own piece of legislation – an overview is available on the [DIA website](#).

As part of the LWDW reform, the government has mandated that councils must review how water services are delivered. The reform introduces new regulatory standards for water services that all councils must meet, as well as mandatory planning and accountability mechanisms for new water organisations. The Council was required by the Local Government (Water Services Preliminary Arrangements) Act 2024 to consider and consult on at least two options for the future delivery model for water services.

Under LWDW legislation, all territorial authorities are required to prepare a Water Service Delivery Plan and to submit this to the Department of Internal Affairs by 3 September 2025. Legislation requires Council consultation on arrangement for delivering water services in its water services delivery plan but does not require councils to consult on a draft or final water services delivery plan.

3.2. Summary of LWDW work programme completed to date

A programme of work is being undertaken to support the Council to navigate the requirements of the LWDW reforms and follows tight timeframes as prescribed under legislation. The programme pulls together key Council staff alongside external subject matter advisors and specialists. The work programme also involves engagement with neighbouring councils, iwi, and central government.

Over the course of navigating the LWDW reforms and working towards the development of its Water Services Delivery Plan, the Council has received and worked through a substantial amount of information. This information has supported the Council through their decision-making process, culminating in the selection of the preferred water service delivery options that formed the basis of consultation. The following provides a summary of key progress and milestones on Council's programme to date.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)***Summary of key Council milestones to date:***

Date	Brief Description
23 Oct 2024	<i>Overview of Local Water Done Well</i> The Council was provided with an overview of LWDW reform and sets a proposed approach for delivering against the new and pending legislative requirements.
20 Nov 2024	<i>Setting strategic objectives</i> The Council discussed and set a series of seven strategic objectives to guide their decisions as they navigate LWDW reform.
Nov-Dec 2024	<i>Consideration of delivery models for further exploration</i> The Council received an independent report analysing the current state of our water services and providing a high-level options assessment for future water services delivery. The Council shortlisted options for further analysis, discounted certain options, and requested review of existing expenditure projections for three waters to provide an appropriate basis for development of a Water Services Delivery Plan.
Nov 2024 – ongoing	<i>Engagement with regional and sub-regional partners and DIA</i> The Council engaged with regional partners on potential options for future water service delivery. Engagement is on multiple levels including mayoral and chief executive conversations to understand intentions and sharing information between entities for modelling of options. The project also engaged with DIA to understand how they might support multi-CCO arrangements between districts.
Dec 2024 – Jan 2025	<i>Review of expenditure projections</i> Tonkin & Taylor review expenditure projections for water services. The report (Three Waters Indicative Compliant Budget) finds budgets would have to be increased substantially, compared to the Long Term Plan, to ensure regulatory compliance. It is recognised that the increased level of investment could not be delivered using a ring-fenced business unit. For the ring-fenced business unit to be viable expenditure would need to be reprioritised and remodelled.
Jan – Mar 2025	<i>Remodelled of expenditure projections</i> Work is undertaken (and peer reviewed) to remodel expenditure projections and the associated work programme for three waters. Remodelling seeks to ensure compliance with regulatory requirements, while also considering achievability and affordability. The remodelled approach identifies that some reprioritisation and rescoping of projects will be required in the Council's Long Term Plan.
26 Mar 2025	<i>Signalling the service delivery models for consultation</i> At the Council briefing on 26 March 2025 councillors were presented with analysis and comparison of the two shortlisted options. The Council discussed the advantages, risks, and disadvantages for the two shortlisted options, and considered these against their agreed strategic objectives for three waters reform.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

Date	Brief Description
10 Apr 2025	<i>Approval of consultation options and consultation document</i> At the Infrastructure and Planning Committee meeting of 10 April 2025 two options were formally confirmed for public consultation being (1) forming or joining a water services organisation with other councils (multi-council CCO) and (2) forming a ring-fenced business unit. The Committee approved the consultation document including signalling Option 1 as the preferred option.
Apr – Jun 2025	<i>Formal public consultation and hearings</i> Formal public consultation was open for a month supported with a dedicated multifaceted engagement campaign. Submissions were invited through to 18 May 2025 with hearings held 5 June 2025. Council received 84 written submissions, with nine individuals and organisations attending hearings.

Links to key information and reports that have informed Council's decision making:

- [Current State Review and High-Level Options Assessment \(Martin Jenkins\)](#)
- [Investigation on the viability of a Bay of Plenty Water CCO \(Department of Internal Affairs\)](#)
- [Three Waters Indicative Compliant Budget Report \(Tonkin & Taylor\)](#)
- [30 Year Capital Expenditure Reprofiting Report \(Tonkin & Taylor\)](#)
- [Bay of Plenty, Joint Water Services, Financial Assessment \(Martin Jenkins\)](#)
- [Water Services Delivery Options Assessment for Consultation \(Martin Jenkins\)](#)
- More information is available on Council's website: [Local Waters Done Well](#)

3.3. Recap on the preferred option for consultation

Earlier in the year the Council considered the advantages and disadvantages of a range of delivery options. Financial modelling by consultants Martin Jenkins indicated a regional or sub-regional multi-council owned water organisation was likely to provide the most efficient and effective financial solution over time. This is due to greater efficiencies and economies of scale, and additional borrowing capacity available to the multi-council-owned water organisation. With affordability being a key concern, the Council agreed in April 2025 to consult Whakatāne District communities on two water service delivery options being: Option 1 - a multi-Council CCO and; Option 2 - a standalone business unit.

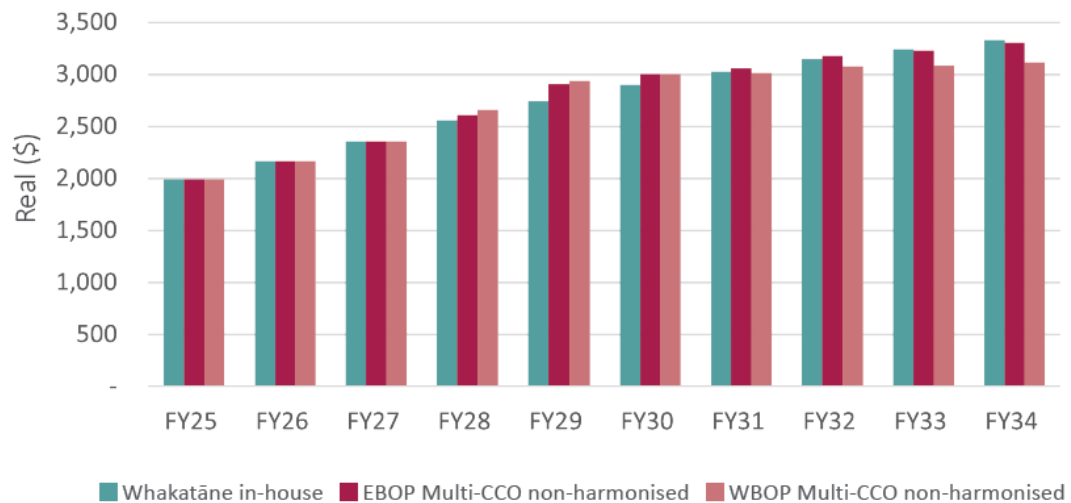
The consultation document set out the Council's proposal, including analysis of both the preferred and alternative options. The document sought to explain how proceeding or not proceeding with the proposal would likely affect rates, debt, levels of service, and any changes to water services. Additional detail and supporting documents were added to the Local Water Done Well section of the Council's website.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)**3.3.1. A summary overview of each option was presented at the front of the consultation document:**

Option 1 - Multi CCO	Option 2 - Stand-alone business unit
Establishment costs for a multi-CCO assumed to be between \$8 -\$10m. WDC pays its share. The costs are capitalised.	There would be relatively minor establishment costs associated with ringfencing and for meeting reporting requirements.
The option may be more expensive in the short term due to the costs of establishing the multi-CCO.	We would continue to own, manage and deliver three waters services on our own. Council retains greater control.
Customers could pay \$3,120 (West CCO) to \$3,330 (East CCO) per year for water services by 2034 depending on the mix of councils involved and the overall population and number of connections.	Customers could pay \$3,330 per year for water services by 2034, but this is likely to become proportionately more expensive than Option 1 beyond the first ten years.
Forecast cost increases over time will be less per household as efficiencies are gained through the size of a multi-CCO. These will be realised most after 2034.	There will be little opportunity to gain other efficiencies through economies of scale.
We do not have certainty about which other councils we would join with at this stage.	Assumptions are based on a consistent investment in three waters of about \$21m per year. This is \$25M over the ten year period 2024-2034 than what is included in the existing Council LTP.
The Council would set its expectations of the Independent Board. Decisions would be made by the Board. Some local control would be lost.	This option may mean Council is limited in how much it can borrow for other activities we deliver.

3.3.2. Efficiencies are gained only in the longer term

The projected costs of water services are set to increase. This is regardless of delivery option, and acknowledges historical underinvestment in water services alongside upcoming challenges such as the renewal of water service consents and the need to improve resilience. Within this context, the various service delivery models offer some variation in terms of efficiency and affordability relative to one another. The modelling provided by Martin Jenkins, set out in the chart and table below shows the expected differences between a Western and an Eastern CCO and the in-house business unit option. This shows costs increasing over time, with only marginal efficiencies for the CCO options in the initial ten years. Of note this initial period includes establishment costs of setting up the new delivery models which offsets some efficiency gains. This means efficiency and affordability gains for the CCO options are only really evident in the longer term with peak efficiency by 2044.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)**3.3.3. Water rates per connection (\$ per annum) over first ten years****3.3.4. Expected operational and capital efficiencies**

Operational expenditure efficiency	Cumulative efficiency (FY 2034)	Peak efficiency (FY 2044)
In-house opex efficiency	0%	0%
Joint EBOP Multi-CCOP opex efficiency	5.4%	14.4%
Joint WBOP Multi-CCO opex efficiency	8.4%	23.3%
Capital expenditure efficiency	Cumulative efficiency (FY 2034)	Peak efficiency (FY 2044)
In-house capex efficiency	0%	0%
Joint EBOP Multi-CCOP capex efficiency	5.8%	14.9%
Joint WBOP Multi-CCO capex efficiency	8.8%	20.8%

It is important to note the Martin Jenkins modelling and estimating of future costs and efficiencies was intended to help comparison of options, and does not represent final costs, water charges and final investment programmes. The modelling also does not assume any cost harmonisation which could have a substantial effect on costs to consumers.

The advantages of Option 1- Multi CCO were summarised as:

- Legally compliant.
- Likely to be cheaper over time.
- Specialist oversight of a Board.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

- Larger scale with specialist staff and more effective management.
- Continuity of WDC investment plans.
- Efficient borrowing and more investment in 3 Waters infrastructure.
- WDC has better financial flexibility with water debt removed from its books.

The disadvantages of Option 1- Multi CCO were summarised as:

- Loss of control.
- Transition challenges and complex servicing agreements.
- Stranded costs.
- Uncertainty over who we would partner with.
- Difficulty in clearly agreeing responsibilities with a multi CCO on how to manage stormwater in relation to the Council's roads and reserves.

The advantages of Option 2- Stand-alone business unit were summarised as:

- Control over decision-making.
- Seamless integration between water services and other Council activities.
- Strong local voice with straightforward communications processes.
- Familiarity with a delivery model that well understood.
- Opportunity to share services with neighbouring councils.

The disadvantages of Option 2- Stand-alone business unit were summarised as:

- This option costs more overtime.
- Longer-term challenges will need to be funded which could require substantial borrowing and limit investment in other Council activities.
- Having to meet tougher government regulations on our own.
- Limited opportunity for efficiencies.

3.4. Remodelling of expenditure projections

To meet requirements of LWDW, and to ensure a good basis for the development of a Water Services Delivery Plan, Council has been working through a process to review the expenditure profile and associated work programme for three waters. The outcome of this review is the need for more investment than what is currently provided in the existing Long Term Plan.

Council officers have reviewed the capital expenditure programmes, with the assistance of independent engineers, and have discussed with the Water Services Authority, Taumata Arowai and Bay of Plenty Regional Council, how we could stage our investment to achieve consistent compliance with drinking water quality assurance rules and anticipated wastewater environmental performance standards by 2028 and 2032 respectively.

As a result of the review, a number of projects need to be brought forward, and to keep costs manageable, some parts of the work programme have been deprioritised or descoped without compromising the compliance regime. The net result of the changes is an additional \$25m of additional investment over the coming ten years compared to the Long Term Plan – e.g. from \$190m to \$215m. Over the next 30 year period, this provides for a more consistent capital investment profile of \$21m

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

per year, attempting to balance regulatory requirements with a measure of affordability over time. The changes in investment will have implications for debt and revenue including user charges and rates.

The revised programme may not be consistent with other outcomes such as the improved environmental or climate emission impacts that some of these projects might have achieved. The changes also do not necessarily align with Iwi preferences that are more aspirational for cultural-environmental outcomes, including for example the opposition to ocean outfall expressed in some submissions.

The development of the Water Services Delivery Plan is intended to be based on the reprofiled expenditure projections and work programme. This will result in an inconsistent decision with Council's existing Long Term Plan. These inconsistencies will be resolved through the next Long Term Plan, and delivery of a new Waters Strategy, both of which must be completed by 1 July 2027.

3.5. Current status of multi-council CCO options in our region

The Council continues to explore, and engage with potential partners, on multi-council CCO options for future water service delivery. Potential aggregations of councils being explored include a Western Bay of Plenty grouping and an Eastern Bay of Plenty grouping.

The Western aggregation is looking likely to comprise of Tauranga City, Western Bay of Plenty District, and possibly Thames Coromandel District. The Eastern aggregation has Whakatāne District, Rotorua Lakes, Kawerau District and Ōpōtiki District.

The Western and Eastern CCO options are at different stages of maturity with the West moving with greater pace and certainty. There have been early Council resolutions passed by Tauranga Council and investment in resource and systems to stand up a CCO model quickly. As yet Western Bay of Plenty District and Thames Coromandel have not made Council resolutions to join the Western Bay CCO but are expected to.

The East CCO Councils are in the early stages of discussions but are working to a more practical and deliverable timeline of 1 July 2028.

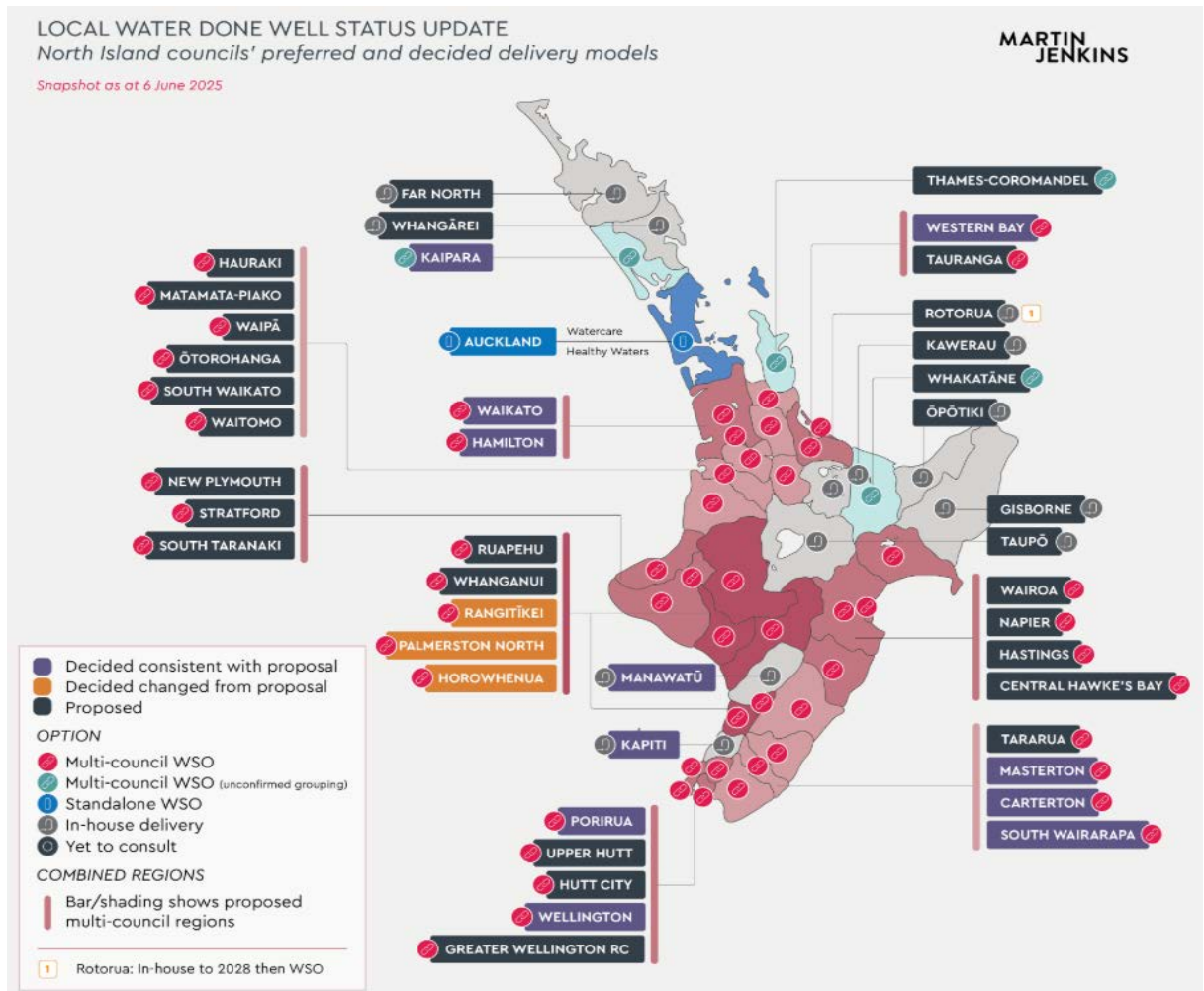
Although a West CCO forecasts that a larger population size is more cost effective at the user level in the long term, the East CCO is moving at a pace suitable for the smaller Councils, the slower pace enables Councils to spread establishment costs over a longer period and learn from early adopters, and consider any impacts of the next general election on the form and function of water entities. The Whakatane District Council would have a larger shareholding, and we would have more say in design and development as opposed to joining with Tauranga City Council and Western Bay of Plenty District Council who have already commenced establishment.

3.6. Insight into the nationwide direction of travel

Based on the preferred options that various councils have expressed through consultation, nationwide direction is towards multi-council CCOs. This statement acknowledges that most councils are yet to make their decision following consultation and therefore options have not been locked in. On their website, Martin Jenkins assessment of council preferred options shows 44 councils (69%) indicating a preference to establish or join a multi-council CCOs and two councils (3%) opting to set up a stand-alone CCO, with the remaining 18 (29%) indicating they would prefer to keep water services in-house.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

North Island preferred options at 6 June 2025, see [Martin Jenkins website](#)



3.7. Increase in government oversight and planning and reporting requirements

In future, regardless of which delivery model is progressed, there is expected to be significantly greater level of central government oversight and determination with reduced levels of local control. This point acknowledges the new legislative responsibilities and powers of the Commerce Commission and the recently created Water Services Authority. As part of this framework, the Local Government (Water Services) Bill establishes a new planning and accountability regime for three waters services. Many of these requirements coming into effect by 1 July 2027 (aligning with the next Council LTP cycle). The changes apply regardless of delivery model meaning that either the new CCO entity, or Council Business Unit, would need to resource and deliver on the requirements.

For Council's continuing to provide water services, effectively a dual planning and accountability regime will be required with waters services needing to be separated from other Council business. At a minimum, financial separation "ring fencing" will require general ledgers and financial management information systems to be reconfigured with a clean balance sheet required for water services. Alongside the need for the future 'water services organisation' to deliver on the new requirements, there will also be implications for existing Council strategies, policies, systems and processes which will need to be modified in tandem with the new requirements.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

Careful planning will be needed to navigate the new requirements. It is expected these requirements will have implications for resourcing, including both one-off and ongoing costs, and possibly increased staff resource.

3.7.1. Overview of the new requirements:

- Delivering a new water services strategy by 1 March 2027 including consultation on a 'summary' of the Strategy.
- Delivering a separate annual budget for waters services (consultation not required).
- Delivering an annual report for waters services, including separate auditing requirements.
- Delivering half yearly water services reports from 28 February 2029 onward.
- Reporting to water services economic regulator.
- Developing drinking water catchment plans.
- Developing trade waste plans.
- Developing stormwater network risk management plans.
- Ensuring water services network maps are available on a public internet.
- Payment of levies to central government where applicable.

4. Discussion – Kōrero

This 'discussion' section of the report provides an overview of the feedback from submissions for consideration by the Council before making its decision on a preferred future water services delivery model.

4.1. Consultation process on waters delivery model

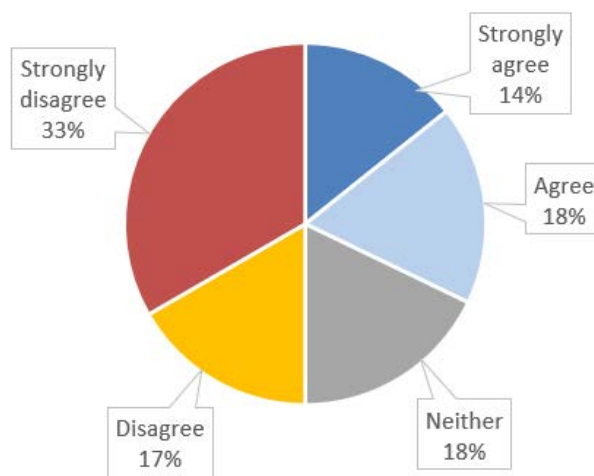
The Council consulted on two options for future waters services delivery; Joining a new water services organisation (multi-council CCO) or a standalone business unit.

A comprehensive engagement and consultation campaign involved many various digital, social and traditional media approaches. This includes Facebook, Instagram, YouTube, LinkedIn, newsprint, newsletters, radio and the Council's website. Information was shared in many formats from social media posts, videos, FAQ, media releases, sharing of detailed reports and more. The consultation document was developed to step readers through the options and encourage submissions. During the formal consultation period a total of five drop-in events were held at different locations across the district to engage the public to provide opportunities for discussion and questions, and to encourage people to make submissions.

The formal consultation period for submissions opened on 17 April 2025 and closed 18 May 2025. The consultation process returned 84 submissions from a variety of organisations, iwi entities, groups, and individuals. Hearings were held on 5 June with people speaking to nine of the submissions. Of interest, the level of response from Whakatane District has been very good in comparison to larger neighbouring councils. All submissions are available as part of the [full submissions pack](#) shared via public agenda on 5 June. Following this meeting and a decision being made on the preferred model for future delivery of water services, further information will be released to close the loop on consultation.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)**4.2. Overall sentiment from formal consultation**

Overall, the submissions show mixed support in terms of the two options put forward for consultation. A larger proportion of submitters (50%) 'opposed' Council's preferred option (for a multi council CCO) - this is indicative of the views toward the preferred option but not necessarily an indication of support for the alternative proposal for a standalone business unit. A lower proportion (32%) showing support for the preferred option.

Overall sentiment from submissions:

Do you agree with the preferred option (joining a multi-council CCO):

- 50% strongly oppose/oppose.
- 32% strongly support/support.
- 18% neither agree nor disagree.

4.3. Engagement with Iwi

Engagement with Iwi commenced early in the process ahead of the formal consultation process. Engagement involved direct senior management conversations and information sharing between Council and Iwi Rūnanga. A number of Iwi representatives from within the district rohe, alongside our Mayor and Chief Executive, attended a DIA organised hui at Rotorua Lakes Council on 12 May to discuss LWDW. This included presentations from the DIA and the Commerce Commission.

Conversations between Council and Iwi have also been supported by Te Au o Te Awa Punga (Council-Iwi Policy Hub). The Council received submissions from Te Au o Te Awa Punga on behalf of their representation as well as from Te Rūnanga o Ngāti Awa, Te Rūnanga o Ngāti Manawa, Te Rūnanga o Ngāti Whare, and Te Mana o Ngāti Rangitiki. The Chief Executive of Te Uru Taumatua (Ngāi Tuhoe) has been informed through regular updates as we have progressed through the consultation process.

4.3.1. Key sentiments from Iwi feedback:

- **Overall:** Feedback from iwi was in the main cautiously open to options. Feedback tended to focus on strong expectations and principles expected in 'any' future service delivery arrangements.
- **Preferred model:** Two of the submissions from Iwi mentioned the more localised options for better control, accountability and established relationships with Iwi. This included an Eastern Bay of Plenty CCO (Whakatāne, Kawerau and Ōpōtiki) with strong iwi governance and the ring-fenced internal business unit.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

- **Partnership and governance:** Iwi feedback has strong emphasis on co-governance, Treaty obligations, and iwi representation in any water entity. There is concern about the erosion of Māori governance roles.
- **Cultural-environmental integrity:** Submissions refer to water as a taonga, some submissions note strong opposition to ocean outfall, mention is made of the need for environmental and catchment restoration, services must uphold Te Mana o Te Wai, services must support cultural practices and uphold traditional knowledge systems. Need for bespoke local solutions is also mentioned.
- **Equity:** Concern that larger scale reorganisation may prioritise urban growth zones and lose focus on smaller rural Māori communities that have seen historical underinvestment. Submissions stress that cost models must not disproportionately burden vulnerable communities.

4.4. Key themes arising from submissions

Submissions included feedback from a wide range of participants including organisations, iwi, community groups, farming representatives, and individuals. The views shared through written submissions and at hearings provide insight to a wide range of thoughts, concerns and preferences. The feedback received through recent submissions shows much similarity and consistency to the local concerns and issues that were tracked by the Council under the previous iteration of reform (during the labour led government). The feedback from submissions and hearing have been analysed to identify common themes and key concerns as summarised below:

Governance and local control:

- **Concerns about loss of autonomy:** Submitters fear that joining a larger CCO could dilute local representation, reduce responsiveness, and prioritise larger urban area, and high growth areas over smaller communities.
- **Iwi expectations for partnership:** Iwi feedback emphasises the need for genuine partnership, co-governance, and recognition of Treaty obligations in any future governance structure.
- **Uncertainty over partnership options:** Some submissions question viability of a CCO approach noting no obvious and willing partners.

Equity and affordability:

- **Affordability is a major concern:** Many submitters are worried about rising water costs, especially for rural users and communities and low-income households. Reference is made to the projected costs of over \$3,000 per year by 2034 as unaffordable, noting this is just for water services and in addition to Council and regional rates and other inflating costs.
- **Farmers concerned over cross-subsidisation and rising costs:** Farmers, oppose local equalisation of costs. There are concerns that rural areas should not subsidise urban services or pay for services they do not use (such as stormwater and wastewater). They note that historical regimes were in place giving separate investment and planning autonomy to rural supplies, and that this was more affordable.
- **District cross-subsidisation:** Feedback seeks assurance that funds raised in one area are used locally and not redistributed across other districts e.g. Whakatāne District revenue used for projects prioritised in other districts.
- **Not convinced that bigger is more affordable:** Some submitters were unconvinced that reorganisation of service would achieve cost savings. They noted that past examples had shown

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

costs to increase such as reform of electricity, and high costs associated with Wellington water CCO model.

- **If it ain't broke don't fix it:** Some submitters responded Council is providing a good enough service with concerns that reorganising the services will only result in additional administration and increased costs.

Investment and planning:

- **Historical underinvestment:** Numerous submissions acknowledge change is needed and comment on aging infrastructure, long term neglect in maintaining and investing in services.
- **Need for long-term planning:** Submitters support proactive, resilient, infrastructure planning, but differ on whether this is best achieved through a CCO or internal council unit.
- **Prioritising water:** Submissions noted that water services are core services and must be prioritised above all else. That prioritising water and balancing this with affordability would require hard decisions to not deliver other 'nice-to-haves'.
- **Delivering on local priorities:** Submitters comment that planning and investment may prioritise larger urban centres and high growth areas if we join with other districts and that we need to ensure local priorities are delivered on.
- **Leveraging community knowledge:** A number of submitters came with local knowledge, historical knowledge, and knowledge of what has worked in other countries. One submitter suggested a community panel might help inform Council decision making on water related matters.
- **Concerns about debt funding:** A number of the written submissions and speakers shared concerns and opposition to increasing levels of debt. Some acknowledged debt as a necessary funding tool but requested caution and a conservative approach.

Process:

- **Questioning accuracy of financial modelling:** Several submitters questioned the assumptions and modelling on economies of scale and question whether larger entities will actually deliver cost savings or improved services.
- **Other process related comments:** Consideration that consultants should own liability for the advice they provide; expectation that Council should push back more against central government given rushed process and inconsistent political priorities; criticism of the engagement process with expectation there should have been more public input.

Alternative options suggested:

- **Wait and see:** Some submissions advocate a "wait and see" approach in reflection of the uncertainty and pace of change.
- **An Eastern Bay of Plenty CCO:** Some submissions suggest the possibility of an Eastern Bay of Plenty model comprising the Whakatāne, Kawerau and Ōpōtiki District (not including Rotorua Lakes) noting the existing relationships and collaboration that exist.

4.5. Summary of submitter feedback in relation to specified options

The following provides high level comparison of options 1 and 2 based on analysis of feedback received through formal consultation.

Figure 4: Comparison of options based on submitter comments

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

Option	Supporters Say	Opponents Say
Option 1: Multi-council CCO	<ul style="list-style-type: none"> • Economies of scale • Cost savings to service users • Better Borrowing capacity • Invests more in 3 waters • Regional collaboration benefits • Capability improvements • Improves professionalism 	<ul style="list-style-type: none"> • Loss of local control • Risk to iwi involvement • May deprioritise local investment • Risk of bureaucratic inefficiency • Other CCOs not working well • Risk of subsidising other districts • No obvious partnership options • Economies of scale not obvious • Concern over local jobs lost • CCOs have poor customer relationships
Option 2: Ring Fenced Internal Business Unit	<ul style="list-style-type: none"> • Local control and prioritisation • Better accountability • Locally tailored solutions • Reinforces existing relationships • Avoid transition costs • Don't fix what isn't broken 	<ul style="list-style-type: none"> • Council limited financial capacity • May not meet future compliance • Financial investment limitations • Council historically poor guardians • Financially least favourable over time

5. Options analysis - *Ngā Kōwhiringa***5.1. The framework for decision making**

The following information sets out options for Council consideration. In previously working through the options the Council came to the conclusion to base consultation on the preferred option being – ‘to join a new water services organisation with neighbouring councils’ (Multi-Council CCO). The [Water Services Delivery Options Assessment for Consultation \(Martin Jenkins\)](#) was the basis for previous options analysis, and remains a good basis for decision making on this matter. Council is now asked to reflect on further information and consider which option is preferable to take forward into the development of the Water Services Delivery Plan.

A side-by-side comparison of option is attached to this report as appendix 1. This compares the advantages and disadvantages of the following options:

- 1a: Multi Council WSCCO – Eastern BoP Aggregation.
- 1b: Multi Council WSCCO - Western BoP Aggregation.
- 2: Standalone Business Unit - Whakatāne District only.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)**5.2. Discussion on a preferred option**

The assessment of options shows that three options remain on the table for consideration. Through the technical analysis and consultation, none of the options have been invalidated. Each option carries distinct advantages and disadvantages relative to the strategic objectives set by council, and relation to the issues, concerns, and preferences shared by submitters. Direction on a way forward should be carefully considered by Council based on what they value most.

The recommendation of this report seeks the agreement to deliver water services through an internal business unit approach, while continuing to investigate the preferred option of an Eastern Bay of Plenty Water Services Council Controlled Organisation (WSCCO). This recognises that the proposed legislation requires the preferred option to be implemented by 1 July 2028, but ensures a transition to a Joint CCO progresses from next year by the Council starting to ringfence and operate as a standalone business unit as soon as practicable.

The option of an “Eastern BoP CCO Aggregation” would appear to find middle ground for a range of considerations, concerns and risks, and also enables a less rushed and more cautionary approach. The following lists some of the key considerations in suggesting this recommendation:

- This option offer advantages for better long-term economies of scale, financial sustainability, and costs to customers compared to an internal business unit option – albeit not as strong as the Western aggregation. This acknowledges that investment in three waters is required to rise in future and that affordability continues to be a key public concern, again reinforced through recent submissions.
- CCO models provide greater financial flexibility to invest into water related outcomes compared to the internal business unit. i.e. greater access to financing enables greater investment in outcomes such as climate change resilience and infrastructure for growth, whereas this would be more limited with an inhouse delivery model.
- Already ‘three waters’ is the largest driver of Council costs, debt and rates requirements. The increased investment needed for three waters will exacerbate this situation further meaning water services will increasingly dominate Council business. This may limit investment into other Council services, facilities, functions, and outcomes for communities in our District, and reduces financial headroom to respond to unexpected costs such those resulting from civil defence emergencies.
- Compared to a Western CCO, this option provides greater time and influence to collaborate with other councils on entity design on a more equal footing. It also enables stronger ongoing influence compared to a Western CCO with an expectation that the East would provide a larger CCO shareholding portion. Retaining an inhouse model ultimately provides the greatest local autonomy, control and accountability - but not necessarily responsiveness given comparative limitations in resourcing.
- The recommended option enables more time to engage with Iwi to understand their preferences and involvement in a future entity. An Eastern aggregation might better represent the existing relationships between respective Iwi and between Iwi and councils compared to a Western model.
- An Eastern CCO model may reflect stronger communities of interest and spatial and population characteristics. This includes for example the balance of rural versus urban interests, the size

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

and scale of communities, the high proportion of Māori that make up the population, and the pace of population growth.

- The lead in time provides an element of ‘wait and see’ that enables Council to watch and learn from the progress of early adopters, and also to consider how the next general election may influence legislative settings.

6. Significance and engagement assessment - Aromatawai pāhekoheko**6.1. Assessment of Significance**

The decisions and matters of this specific report are assessed to be of high significance in accordance with the Council’s Significance and Engagement Policy.

Significance Criteria	Comments	Assessment
Level of community interest: Expected level of community interest, opposition or controversy involved.	Consultation shows a mixed range of views and opinions and concerns on the options. A core purpose of this report is to share those views to help inform Council’s decision.	High
Level of impact on current and future wellbeing: Expected level of adverse impact on the current and future wellbeing of our communities or District.	Main impacts to community are the consideration of cost and debt implications, and the retention of local voice in decision making.	Medium
Rating impact: Expected costs to the community, or sectors of the community, in terms of rates.	Outcome of the decision will have implications for how services are funded into the future and whether any element of service continues to be funded through rates as a funding source.	High
Financial impact: Expected financial impact on the Council, including on budgets, reserves, debt levels, overall rates, and limits in the Financial Strategy.	All options require financial ring fencing of services. There are implications for rates, debt, financial strategy limits, budgets, and stranded overheads costs, transition costs, and new reporting requirements for example.	High
Consistency: Extent to which a proposal or decision is consistent with the Council’s strategic direction, policies and significant decisions already made.	Council’s existing planning has been completed on the assumption of the status quo model of service delivery. The decisions made through this report will be inconsistent with that assumption.	High
Reversibility: Expected level of difficulty to reverse the proposal or decision, once committed to.	Should the initial decision be the establishment of an Internal Business Unit, this provides the Council with the greatest flexibility to make subsequent decisions.	Medium

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

Significance Criteria	Comments	Assessment
Impact on Māori: Expected level of impact on Māori, considering the relationship of Māori and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.	Māori have strong cultural and environmental connection to water. Iwi have signalled their desire to be more meaningfully involved in governance and decisions related to water services and water related outcomes.	High
Impact on levels of service: Expected degree to which the Council's levels of service will be impacted.	Should the initial decision be the establishment of an Internal Business Unit the determination of levels of service remain with Council.	Medium
Impact on strategic assets: Expected impact on the performance or intended performance of the Council's Strategic Assets, for the purpose for which they are held.	Water infrastructure is identified as a strategic asset. Keeping the service as an Internal Business Unit will not substantially impact these strategic assets.	Medium

6.2. Engagement and Community Views

Being a matter of high significance, engagement and community views are a critical input to the decision process. Community views have been sought to inform the decision with earlier sections of this report providing insight to the engagement process and overview of community sentiment.

7. Considerations - *Whai Whakaaro***7.1. Strategic Alignment**

The recommendations of this report do raise inconsistencies with the Council's existing policies and plans. In particular, the Council's current planning and financial projections are based on a long term continuation of the status quo service delivery arrangements and with the legislation of the time. This is inconsistent with the requirements of the Local Water Done Well reforms. Secondly, the work undertaken to date has uncovered the need to reprofile the financial projections and work programme for three waters. The new projections and work programme are inconsistent with the Council's existing planning and budgets in the Council's Long Term Plan, Infrastructure Strategy, and Financial Strategy. Misalignment with these strategies will continue through to 1 July 2027 whereupon the new Council Long Term Plan and new separated planning requirements for three waters will resolve this matter.

7.2. Legal

This decision-making process is being progressed under the Local Water Done Well legislation and guidance from central government.

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)**7.3. Financial/Budget Considerations**

The recommendations of this report will direct Council on the development of its Water Services Delivery Plan, and thereafter to commence transitional planning such as ring fencing three waters and delivering on new planning and reporting requirements. For the current year ending 30 June 2025 and for the financial year that follows 2025-26, the anticipated costs have been budgeted for. Future costs will be considered through the development of the Council's Annual Plan and Long Term Plan, and through the new Waters Strategy.

7.4. Climate Change Assessment

The Council's three waters services are highly impactful on, and integral to, climate change outcomes for our communities (wastewater provides the Council's largest source of emissions by a substantial margin). This said, the decisions of this report will inform the model for future service delivery, rather than specific options for levels of service and work programmes that might address emissions or enhance resilience. The climate change impact assessment is therefore considered to be 'low'.

Council has set principles (strategic objectives) to guide the decisions of this report. The promotion of environmental outcomes as well as climate change resilience are included amongst these principles. As such the decisions on a preferred delivery model have, and continue to, consider which model will most appropriately progress climate change outcomes for our district. Factors such as access to greater resourcing, autonomy to set levels of service, and influence over procurement options are examples of how the model of service delivery can directly influence climate change outcomes.

7.5. Risks

The following provides an overview of the key risks associated with the recommended options set out in this report:

Risk	Description and/or mitigation
Rotorua Lakes decide on an internal WSCCO	Reconsider the joint Western WSCCO and the ongoing financial sustainability of the WDC internal water services business unit
Limited direct control over the joint WSCCO's investment decisions	Regular WDC interaction with the joint WSCCO Chair and CE Ongoing refinement of the Statement of Expectations
Impaired Māori relations with a joint WSCCO	Involve Iwi from the outset in the design of any joint Eastern WSCCO governance arrangements
Ongoing discharge of treated water into waterways and ocean	Accept negative perceptions of continuing to discharge to surface water if meeting National water and wastewater standards
Affordability of work programme	Transition to a joint WSCCO to help reduce relative long-term costs
Deliverability of work programme	Continuing improvement of project management practices/systems. Joint WSCCO improved access to specialist expertise

10.1 Local Water Done Well – Deciding the model for future delivery of water services(Cont.)

Risk	Description and/or mitigation
Stranded overheads	Carefully manage transition to a joint CCO over time to limit any costs
Lack of community support	Ensure Levels of Service continue and/or improve under a joint CCO

8. Next steps – E whai ake nei

An overview of the next steps for this programme of work is set out below. The immediate next step is to develop a Whakatāne District Water Service Delivery Plan and to submit this to the Department of Internal Affairs by 3 September 2025.

An overview of next steps follows:

Date	Next step
26 Jun 2025	<i>Consideration of submissions and decision on preferred delivery model</i>
14 Aug 2025	Adoption of final water services delivery plan
3 Sep 2025	Final date for water services delivery plan to be submitted to DIA
Oct 2025 (post local government elections) to 31 October 2026	Eastern BoP councils investigate joint WSCCO. A joint council working group would be established and report back periodically to each council. The working group would draft the council's commitment agreement, the shareholders agreement/framework, transfer agreement – contractual agreements/resource consents transfer, CCO constitution, establishment principles, entry prerequisites, and shareholding forum composition etc.
1 Nov 2026 - 30 Jun 2028	Eastern BoP councils decide on whether to establish a joint WSCCO. Consultation via the 2027 draft LTP.
1 Jul 2027 - 30 Jun 2028	If a joint Eastern WSCCO is proceeding, transition matters are worked through during the year i.e. a Chairperson and Board member positions are advertised; appointments are made. A CE is recruited. A head office linked to depots and treatment plants is established.
1 Jul 2028	If a joint Eastern WSCCO is proceeding, it commences operation from 1 July 2028.
1 Jul 2028	New delivery model required to be implemented and operational

10.1.1 Appendix 1 - Options analysis for future delivery of water services

Attached to this Report:

- Appendix 1: Options analysis for future delivery of water services

10.1.1 Appendix 1 - Options analysis for future delivery of water services

10.1.1 Appendix 1 - Options analysis for future delivery of water services(Cont.)

	Option 1: Multi Council WSCCO [consultation preferred option]		Option 2: Independent Business Unit [consultation alternative option]
	1a: Multi Council WSCCO – Delayed Eastern BoP Aggregation	1b: Multi Council WSCCO - Western BoP Aggregation	2: Independent Business Unit - Whakatāne District
Option description	<ul style="list-style-type: none">This option would commit Council to progressing an Eastern Bay of Plenty WSCCO but delivering as an Internal Business Unit for an interim period allowing for an eastern aggregation to take shape.The aim would be to establish a joint EBoP WSCCO from 1 July 2028.If an eastern aggregation is unsuccessful Council would reexplore the western WSCCO or continuation of an Internal Business Unit.	<ul style="list-style-type: none">This option would commit Council to progressing a western Bay of Plenty WBoP WSCCO.A western aggregation is looking likely with aims of working to an establishment date in 2026.	<ul style="list-style-type: none">This option would establish an Internal Business Unit as the final solution without actively progressing CCO options.Council could commence transition programme with a view to formally establishing the arrangements from 1 July 2027.
‘Possible’ member councils	<ul style="list-style-type: none">Whakatāne DistrictRotorua Lakes DistrictKawerau DistrictŌpōtiki District[Gisborne also watching]	<ul style="list-style-type: none">Whakatāne DistrictTauranga CityWestern Bay of Plenty DistrictThames Coromandel District	<ul style="list-style-type: none">Whakatāne District onlyOpportunity for shared services with other councils when appropriate.
Current Council preferences	<ul style="list-style-type: none">Rotorua Lakes consulted on preferred option of in-house delivery until 2028, then a WSCCO (either a Rotorua Lakes WSCCO or a joint WSCCO with other councils).Kawerau District has consulted on a preferred option of an internal business unit. Their alternative option for a joint WSCCO with WDC, RDC, and ODC.Ōpōtiki District consulted on being standalone while continuing to explore establishing a joint WSCCO with RLDC, WDC and KDC.	<ul style="list-style-type: none">Tauranga City, Western Bay of Plenty District, and Thames Coromandel District consulted on a preferred option of a multi Council CCO and are now progressing with a joint Water Services Development Plan on this basis.	<ul style="list-style-type: none">Whakatāne District – the Internal Business Unit was the alternative option put forward for consultation.
Key advantages	<ul style="list-style-type: none">Economies of scale: While smaller in scale than a western joint WSCCO, still likely to have capacity for additional investment (compared to internal business unit).WDC influence on entity design: Enables WDC to conduct a detailed assessment and influence entity design.Better alignment with Iwi: May be easier to develop engagement and partnership mechanisms for Iwi, relative to the western aggregation. Also allows more time to engage with Iwi.Ongoing WDC influence: WDC shareholding percentage greater than with western WSCCO (estimated at 28%, compared to 11%).Opportunity to learn and reflect: A delayed commitment to a CCO commencement will enable council to learn from others around process and implementation considerations.Engagement with partners: Rotorua and Ōpōtiki want to move at similar pace with continued internal service delivery for the immediate period. This means WDC is not rushed by the timeframes of others.Time to navigate implications: Enables greater mitigation of stranded costs and other impacts on Council and community via more time for transition planning.Stronger community of interest: Compared to the western aggregation the east has similar provincial and rural communities of interest. This may help to manage tensions between urban and rural areas and between strengthening existing networks and providing for growth.	<ul style="list-style-type: none">Economies of scale: Seen to present the most significant scale benefits with greater operating and capital efficiencies related to size of serviced population. This also provides for the greatest debt capacity to invest in water services which in turn enables greater investment for outcomes such as climate change resilience.Customer affordability: Likely the most affordable option for customers. If harmonised, even more affordable for WDC customers.CCO certainty: Higher level of confidence that a western joint WSCCO will be formed compared to Eastern option. This would enable transition to CCO sooner rather than later.	<ul style="list-style-type: none">Local decision-making: The Council would decide on services and investments, solely focussed on the needs of the District.Established Iwi connections: Council has established relationship with Iwi (whom have strong connection to and interest in decisions relating to water). A Multi-Council CCO would need to build new relationships and across a larger number of Iwi.Community accountability: Communication remains straightforward, with us continuing to engage directly with residents on water issues.Familiar structure: Day-to-day operations remain largely as they are now, which can help minimise transition costs or confusion.Seamless integration: Water services can be easily coordinated with our other responsibilities (such as district planning and transport).Opportunity to learn and reflect: Although this option does not commit Council to a CCO model, it would allow time to understand how options shape up around the country and potentially reconsider CCO at a later stage.

10.1.1 Appendix 1 - Options analysis for future delivery of water services(Cont.)

Key disadvantages	<ul style="list-style-type: none">• CCO uncertainty: There is less confidence that the eastern joint WSCCO will emerge (compared to a western model) given the current position of potential member councils.• Less financial benefit than western option: estimated opex and capex efficiencies (1% p.a. by 2034), relative to the larger western joint WSCCO (1.75% opex and 1.4% capex efficiencies by 2034). Eastern WSCCO customers expected to pay relatively more for services (\$3,330 cost per connection in 2034, relative to \$3,120 for the Western joint WSCCO).• Delayed commencement: Joint WSCCO (if it proceeds) wouldn't start until 1 July 2028. Any benefits for customers are pushed further out. WDC incurs increased waters costs in the meantime and must deliver on new planning and reporting requirements.• Gravity of Rotorua in decisions: Although this option would likely have stronger shareholding for Whakatāne than a western aggregation, there is still risk of entity being "pulled" in the direction of Rotorua as the larger urban centre. Mitigations exist.	<ul style="list-style-type: none">• WDC as minority shareholder: Under any allocation method (population, connections etc) WDC would be a minority shareholder due to Tauranga's size.• Less influence on priorities: The entity may be "pulled" in the direction of Tauranga. May be harder to agree shared priorities for growth, development, cultural and environmental outcomes. Limited ability for a smaller council to influence the work programme. Funding may be prioritised towards the needs of other councils. Mitigations exist.• Risk of de-integration: Greatest potential for disconnection of water services delivery with other planning and service delivery functions of Council (e.g. loss of integration with spatial planning and transportation for example).• Lower influence on entity design: Tauranga is further advanced with their thinking. There may be limited ability for WDC to influence the joint model approach/entity design due to both shareholder settings and with a lower ability to commit staff to project teams and influence work, compared to Tauranga's available resource.	<ul style="list-style-type: none">• Higher prices: Analysis indicates that this option would be more expensive than if we joined a multi-council water services organisation. While the average cost per connection looks similar over the first ten years, after that a joint water services organisation becomes more affordable.• Longer-term challenges need to be funded: We need to fund major water infrastructure upgrades over the next 15–30 years, which are likely to become more expensive over time. This could require substantial borrowing and limit our ability to invest in other important outcomes for communities.• Increasing requirements: We must meet tougher government regulations on our own, which may lead to higher rates or more borrowing in the future.• Limited opportunity for efficiencies: We wouldn't benefit from economies of scale that come from partnering with other councils, potentially raising our long-term operating costs.• Potential limitations to other services functions and investments: The increased investment needed for three waters will increasingly dominate Council as a financial priority. In turn this may limit ability and/or appetite to investment into other Council services, facilities, functions, and outcomes for communities in our District.
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10.2 Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption**10.2 Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption**To: **Whakatāne District Council OR Name of Committee**Date: **Thursday, 26 June 2025**Author: **S Ellis / Team Leader Strategy**Authoriser: **L Woolsey / General Manager of Strategy and Growth**Reference: **A2908952****1. Reason for the report - *Te Take mō tēnei rīpoata***

The purpose of this report is to present the proposed Fees and Charges Schedule 2025/26 for Council adoption, effective from 1 July 2025.

2. Recommendations - *Tohutohu akiaki*

1. THAT the Proposed Adoption of the Whakatāne District Council Fees and Charges Schedule 2025/26 report be **received**; and
2. THAT the Whakatāne District Council **adopt** the Fees and Charges Schedule for 2025/26 (Appendix 1); and
3. THAT the Whakatāne District Council **note** that the Fees and Charges Schedule for 2025/26 has been prepared as follows:
 - a. adjusted for inflation using the BERL adjustor rates where possible
 - b. addition of boat wash charges to the schedule
 - c. increases to bonds for community hall hire
 - d. new/increased costs for building consents that will come into effect from 9 November 2025
 - e. changes to the airport fees for 2025/26 following Ministerial approval in May 2024 (Appendix 2).

3. Background - *He tirohanga whakamuri*

As part of its statutory planning and budgeting process, the Council prepares its Fees and Charges Schedule in conjunction with the Annual Plan or Long Term Plan. Under section 150 of the Local Government Act 2002, local authorities may set fees and charges by resolution, provided they are reasonable and reflect the cost of the service. Where proposed changes are minor—such as inflationary adjustments—and are consistent with the Council’s existing Revenue and Financing Policy, formal consultation is not necessarily required, in accordance with the principles of consultation outlined in section 82 of the Act. Our current Revenue and Financing Policy provides that “adjustments may be made in response to changes in costs, inflation, or shifts in community needs”.

10.2 Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption(Cont.)

Following consultation for the Long Term Plan 24-34, the current 2024/25 Fees and Charges Schedule was adopted by Council in June 2024. In the associated Council paper, it was signalled that from Year 2 of the Long Term Plan (2025/26) there would be annual inflationary adjustments to fees and charges until another full review is carried out alongside the 2027/28 Long Term Plan. This approach was built in as an assumption to the Long Term Plan.

LTP Significant Forecasting Assumptions:

“The assumption for the Long Term Plan is that fees and charges will be established in line with a new Revenue and Finance Policy with a broad intent to shift from rate subsidy to a more cost recovery-based model. Inflation and market rates will be considered to reflect true cost.”

4. Discussion – Kōrerorero***Applying Inflation***

In accordance with the Long-Term Plan assumptions and Council’s Revenue and Financing Policy, inflationary adjustments to fees and charges have been applied. These adjustments are based on the inflation rates provided by Business and Economic Research Limited (BERL).

BERL’s 2026 annual % adjusters

Other	Property	Road	Staff	Water
2.5%	2.6%	3.0%	3.5%	2.5%

Activity managers have reviewed and confirmed the fees and charges for their respective departments.

Exceptions

In some instances, inflationary adjustments have not been applied due to factors such as rounding adjustments, central government controls, administrative burden, and the exclusion of fees that require the Special Consultative Procedure to make any adjustment. Fees that are no longer applicable have been removed from the schedule.

The following outlines the fees and charges that have both changed from the from 2024/25 period and differ from their BERL adjusted rates:

- Backflow devices have decreased in costs - refer to 1.1.7.1 and 1.1.7.3 of schedule
- Addition of boat wash charges - refer to 8.6 of the schedule. The boat wash has been in place since 2022 but has never appeared in the schedule. No adjustments have been made since its introductory price. The fees have been adjusted as follows:

Period	Boat Wash Charges	
2022 – to date	\$4 for 2.5 minutes	\$2 for 1 minute
2025/26	\$5 for 2.5 minutes	\$2.50 for 1 minute

10.2 Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption(Cont.)

- The Building Consents team have identified some additional charges and increased costs coming from their service provider (Alpha One) that come into effect on 9 November 2025 and will need to be passed onto the user (refer to Section 11 of the schedule).
- Commission for sale of artworks and items on consignment has been reduced - refer to section 24.1.3 of the schedule.
- Bonds for community halls have been increased following recent upgrades - refer to 28.1, 29.2 and 30.1 of the schedule.
- Note that the setting of Airport Fees has had a separate process and Ministerial approval for the airport fees was received in May 2024 (Appendix 2). The airport fees and charges for the 2025/26 period has been incorporated into the main Fees and Charges Schedule 2025/26 (Appendix 1).

5. Options Analysis - *Ngā Kōwhiringa***5.1. Option 1 Adopt the Fees and Charges Schedule 2025/26 (Recommended option)**

Advantages	Disadvantages
<ul style="list-style-type: none"> • Consistent with the LTP 2024-34 assumptions. • Applying inflationary increases to fees and charges helps maintain alignment between service costs and revenue over time. This reduces the need for sudden, significant increases in the future, and ensures that the cost burden is distributed more fairly and predictably across years. 	<ul style="list-style-type: none"> • Inflationary updates, while minor, still require administrative resources to make the change. • Even modest inflationary increases in fees and charges may affect affordability for some users.

5.2. Option 2 Do not adopt the Fees and Charges Schedule 2025/26 (Status Quo option)

Advantages	Disadvantages
<ul style="list-style-type: none"> • No administration for Council staff to change fees. 	<ul style="list-style-type: none"> • Council will not receive full extent of extra revenue from the fee increase which is built into the LTP and Annual Plan. • Failing to apply inflationary increases to fees and charges over time can result in a growing gap between the cost of providing services and the revenue recovered. This may lead to underfunding, reduced service quality, or the need for larger, more abrupt fee increases in future years to catch up—placing a greater burden on users and potentially causing affordability concerns.

10.2 Whakatāne District Council Proposed Fees and Charges Schedule 2025/2026 for Adoption(Cont.)**6. Significance and Engagement Assessment - Aromatawai Pāhekoheko****6.1. Assessment of Significance**

The decisions and matters of this report are assessed to be of low significance, in accordance with the Council's Significance and Engagement Policy.

6.2. Engagement and Community Views

Engagement on this matter is not being undertaken in accordance with Section 6.0 of the Council's Significance and Engagement Policy. This states that the Council will not consult when the matter has already been addressed by the Council's policies or plans, which have previously been consulted on.

7. Considerations - *Whai Whakaaro***7.1. Strategic Alignment**

No inconsistencies with any of the Council's policies or plans have been identified in relation to this report.

7.2. Legal

Under section 150 of the Local Government Act 2002, local authorities may set fees and charges by resolution, provided they are reasonable and reflect the cost of the service.

7.3. Financial/Budget Considerations

Fees and charges are an important component of Council's revenue generation. Any delay to adoption of the adjusted fees and charges, may result in a negative impact on the 2025/26 forecasted financial position.

7.4. Climate Change Assessment

There are no significant or notable impacts associated with the matters of this report.

7.5. Risks

There are no significant or notable risks associated with the matters of this report.

8. Next Steps – E whai ake nei

Following the adoption of the Fees and Charges Schedule 2025/2026, the schedule will be published on Council's website and any changes will come into effect 1 July 2025.

Annual inflationary adjustments to fees will continue to be made until another full review is carried out alongside the 2027/28 LTP. This approach has been built in as an assumption to the LTP 2024-34 and automatically applied to those activities in the 2024 budgeting process.

10.2.1 Appendix 1 - Fees and Charges 2025/26

Attached to this Report:

- Appendix 1 - Fees and Charges 2025/26
- Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028

10.2.1 Appendix 1 - Fees and Charges 2025/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

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Fees and Charges Schedule 2025/26

Ngā Utu 2025/26

General Fees and Charges applicable for 2025/26 year
(Fees include GST unless otherwise stated)

Expected adoption date: 26 June 2025 Commencement: 01 July 2025



whakatane.govt.nz



10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

Contents

Fees and Charges Schedule 2025/26.....0

Infrastructure Department - Tūāpapa1

1. WATER SUPPLY– SERVICE CONNECTION, EXTENSION AND DISCONNECTION CHARGES 1

1.1. General Charges 1

1.2 All Schemes - Excluding Plains Water Scheme (see 1.3)..... 2

1.3 Plains Water Scheme 3

2. SEWERAGE SCHEMES– SEWER CONNECTION 3

2.1 Sewerage Schemes 3

3. STORMWATER SCHEMES 4

3.1 Stormwater schemes 4

4. TRADEWASTE 54

4.1 Tradewaste charges..... 5

5. WHAKATĀNE AND MURUPARA RESOURCE RECOVERY CENTRE 5

5.1 Whakatāne – General Refuse 5

5.2 Whakatāne - Greenwaste 5

5.3 Whakatāne - Concrete (steel free only) 5

5.4 Whakatāne - Tyres 5

5.5 Whakatāne - Recyclable items 6

5.6 Whakatāne - Degassing 6

5.7 Whakatāne - Weigh bridge charges 6

5.8 Murupara Resource Recovery Centre..... 6

5.9 Murupara - Greenwaste..... 6

5.10 Murupara - Recyclable items 76

5.11 Murupara - Degassing 76

6. ADDITIONAL KERBSIDE SERVICES AND BINS..... 7

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

6.1	Additional kerbside services	7
6.2	Additional bins.....	7
7.	ROADING	7
7.1	Road stopping applications.....	7
7.2	Permits for working on the road (Corridor Access Requests)	87
7.3	Over Weight and Over Dimension Permits.....	109
7.4	Licence to Occupy Road Reserve	10
7.5	Road Damage Recovery	10
7.6	Street Flags and Banners	10
7.7	Local Facility & Road Name Sign Requests.....	1149
8.	PORT	11
8.1	Visitor mooring rental.....	11
8.2	Hardstand rent	11
8.3	Casual berthage fees.....	11
8.4	Licensed berthage fees	11
8.5	Wharf – event charge.....	1244
8.6	Boat Wash	12
	Planning, Regulatory and Corporate Services Department - Te Tari Whakarite Rauemi me ngā Ratonga Rangapū.....	12
9.	<i>Information for all Planning, Regulatory and Corporate Services Department Charges</i>	12
9.1	Notes	12
9.2	Planning	12
9.3	Development Contributions Fee.....	1443
9.4	Other fees	1443
10.	RESOURCE MANAGEMENT (subject to the Resource Management Act 1991)	14
10.1	Note:	14
	(additional fees may apply)	14
10.2	Resource Consents (see note 2.2)	14
10.3	Plan changes/notice of requirement/heritage orders	16
10.4	Alteration of Designation/heritage order	16
10.5	Requests for information	1746
10.6	Miscellaneous charges	17

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

10.7 Hearings..... 17

11. BUILDING (subject to the Building Act 2004)..... 17

11.1 17

Building consent application fees 17

11.2 Project Information Memoranda..... ~~1817~~

11.3 Building Consent ~~1817~~

11.4 Code compliance..... ~~1918~~

11.5 Compliance schedule..... ~~1918~~

11.6 Building Warrant of Fitness..... 19

11.7 Certificate of Acceptance 19

11.8 Certificate of public use 19

11.9 Other..... ~~2019~~

12. ANIMAL CONTROL ~~2120~~

12.1 Stock..... ~~2120~~

13. DOG CONTROL FEES..... 21

13.1 Dog Registration Fees ~~2221~~

13.2 Impounding Fees..... ~~2322~~

13.3 Other fees ~~2322~~

14. GENERAL LICENCE, REGISTRATION, VERIFICATION AND AUDIT FEES..... ~~2322~~

14.1 Notes for General licence, registration, verification and audit fees..... 23

14.2 Application for Registration – Food Act 2014 (Single Site) 23

14.3 Application for Registration – Food Act 2014 (Multiple Sites) ~~2423~~

14.4 Verification - Food Act 2014..... 24

14.5 Other fees relating to Food Act 2014 and Health Act 1956 24

14.6 General licence and registration fees not related to Food Act 2014 (including under bylaws)..... 24

14.7 Amusement devices..... ~~2524~~

15. GAMBLING VENUE CONSENT FEE..... 25

15.1 Application fee 25

16. GENERAL LICENCE AND PERMIT FEES 25

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

16.1	General	25
16.2	Fee for consent to operate stall.....	26 25
17.	<i>SALE AND SUPPLY OF ALCOHOL LICENCES</i>	26
17.1	On-Licences, Off-Licences, Club Licences.....	26
17.2	27 26	
	Special Licences	27 26
17.3	27 26	
	Managers Certificates	27 26
17.4	27 26	
	Other Fees	27 26
18.	<i>NOISE CONTROL</i>	27
19.	<i>ACCESS TO SITE FILE RECORDS/PROPERTY RECORDS</i>	27
20.	<i>GIS (GEOGRAPHIC INFORMATION SYSTEMS)</i>	27
20.1	27	
	Geospatial Data (Digital).....	27
20.2	28 27	
	Geospatial Maps/Plots/Images (Hardcopy)	28 27
20.3	28 27	
	Aerial Imagery	28 27
20.4	28 27	
	LIDAR Data.....	28 27
21.	<i>DISTANCE-BASED NUMBERING (RAPID NUMBERS)</i>	28 27
	Community Experience - Te Tari Ratonga Hapori	28
22.	<i>SWIMMING POOLS</i>	28
22.1	28	
	Whakatāne Aquatic and Fitness Centre.....	28
22.2	30	
	Murupara Swimming Pool	30
23.	<i>WHAKATĀNE AND DISTRICT LIBRARIES</i>	31 30

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

23.1	3130	
	Library charges	3130
24.	TE KŌPUTU A TE WHANGA A TOI (LIBRARY AND EXHIBITION CENTRE)	31
24.1	31	
	Exhibitions.....	31
24.2	31	
	Meeting rooms and galleries.....	31
25.	TE WHARE TAONGA Ō TAKETAKE (WHAKATĀNE MUSEUM AND RESEARCH CENTRE)	32
25.1	32	
	Meeting rooms.....	32
25.2	3332	
	Digital images on CD or USB flash drive	3332
25.3	3332	
	Microfilm printouts.....	3332
25.4	3332	
	Online resource printouts	3332
25.5	3332	
	Reproduction of photographs.....	3332
25.6	Publication Fee.....	3433
25.7	Research Fee	34
25.8	Photocopying Fees.....	3534
26.	SPORTSGROUND RENTAL.....	3534
26.1	3534	
	Regular reserve or sportsground users (charges for seasonal ground use)	3534
27.	PARKS AND RESERVES.....	37
27.1	37	
	Casual use and events	37
27.2	Pikowai Camping Area	3837
27.3	Exclusive use reserve leases for clubrooms and pavilions	38
28.	WHAKATĀNE WAR MEMORIAL COMPLEX HIRE.....	38

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

28.1	38	
Bond	38	
28.2	38	
Surcharges	38	
28.3	38	
Little Theatre	38	
28.4	3938	
Rehearsal Room	3938	
28.5	3938	
Foyer and Foyer bar	3938	
28.6	3938	
Reception Lounge	3938	
28.7	39	
Stadium	39	
28.8	4039	
Cleaning	4039	
29.	<i>PUBLIC HALL HIRE (Edgecumbe War Memorial Hall and Ōhope Hall)</i>	40
29.1	40	
Surcharge	40	
29.2	40	
Bond fee	40	
29.3	40	
Social events and functions	40	
29.4	40	
Sporting use and local meetings	40	
29.5	4140	
Edgecumbe Community Library	4140	
Lions Reading Room	4140	
30.	<i>RURAL HALL HIRE (Manawahe, Otakiri, Tāneatua, Te Teko, Waimana-Nukuhou, Whakatāne Youth Centre and Murupara Sports Pavilion)</i>	4140
30.1	4140	
Bond	4140	
30.2	4140	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

Rates	4140
30.3	4140
Murupara School and Community Hall.....	4140
31. CIVIC CENTRE ROOM HIRE (Tōtara Event Space).....	41
Hire Days and Times: Monday, Thursday, Friday 5:30pm-8:30pm (3 hours).....	41
31.1	41
Bond	41
31.2	41
Tōtara/Kiwi Space.....	41
31.1	41
Miro/Kereru Space.....	41
31.2	41
Tōtara/Kiwi/Miro/Kereru Space (Entire Space)	41
32. CEMETERIES.....	4241
32.1	4241
Purchase of plot.....	4241
32.2	4241
Interment fees for graves.....	4241
32.3	4342
Natural burial interment fees (inclusive of \$300 compost and tree fee)	4342
32.4	43
Ash interment and disinterment fees	43
32.5	43
Disinterment	43
32.6	4443
Additional charges (outside normal operating hours).....	4443
33. CREMATORIUM.....	4443
33.1	4443
Crematorium fees	4443
33.2	44
Additional Charges (outside normal hours)	44

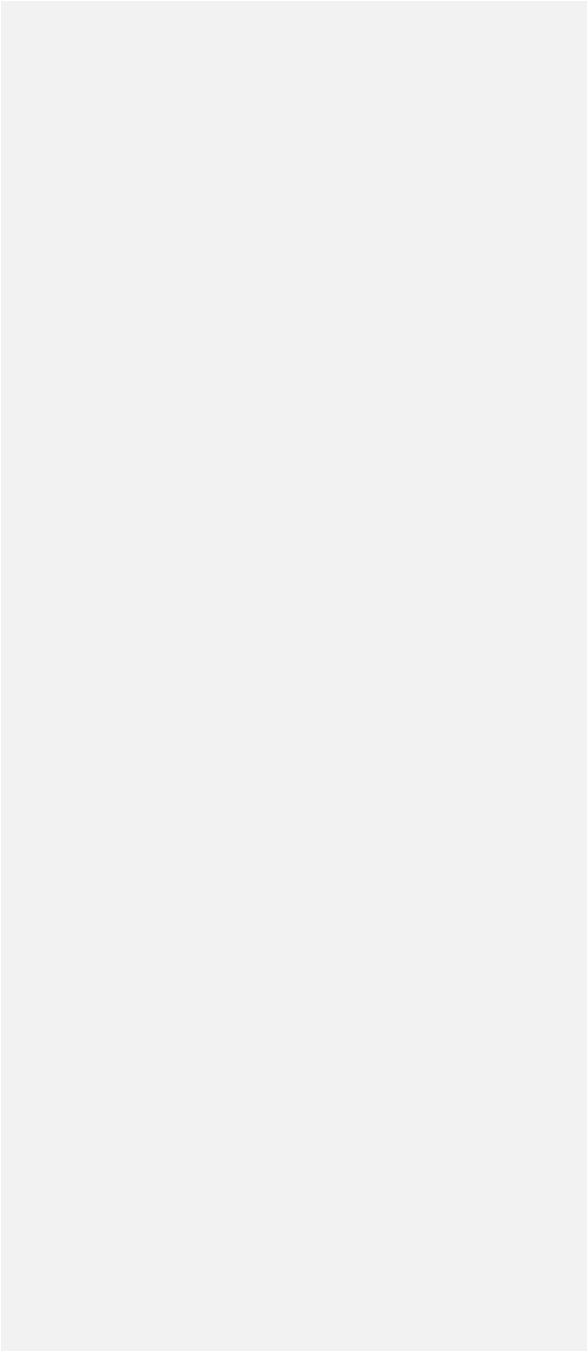
10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

34.	PROPERTY DOCUMENTATION CHARGES.....	44
34.1	44	
	Leases and licences of Council land	44
34.2	45 44	
	Financial transactions	45 44
34.3	45 44	
	Applications involving Council owned properties	45 44
	Strategy and Economic Development Department - Te Tari Rautaki me te Ōhanga	4544
35.	WHAKATĀNE AIRPORT.....	45 44
35.1	45 44	
	All Visiting Aircraft Including Helicopters – Ex GST.....	45 44
35.2	45	
	Locally Based Private Aircraft Including Helicopters – Ex GST (MCTOW).....	45
35.3	46 45	
	Locally Based Training Aircraft Including Helicopters – Ex GST.....	46 45
35.4	46 45	
	Locally Based Commercial Aircraft Including Training Aircraft and Helicopters Annual Fee – Ex GST (payable in advance).....	46 45
35.5	46 45	
	Aircraft Parking – Ex GST	46 45
36.	i-SITE.....	46
	General - Ngā utu whānui	46
37.	PRINTING AND PHOTOCOPYING CHARGES.....	46
37.1	46	
	General printing and photocopying charges	46
38.	ACCESS TO OFFICIAL INFORMATION.....	47 46
38.1	47 46	
	Fixing the Amount of Charge	47 46
38.2	47	
	Staff time	47
38.3	47	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	Photocopying.....	47
38.4	47	
	Other costs	47
38.5	4847	
	Remission of charges.....	4847
38.6	4847	
	Deposit	4847
	Ombudsman Investigations.....	48
38.8	48	
	Cost control.....	48
39.	MISCELLANEOUS FEES.....	4948
40.	STAFF TIME.....	4948

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10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

Sensitivity: General

Infrastructure Department - Tūāpapa

1. WATER SUPPLY – SERVICE CONNECTION, EXTENSION AND DISCONNECTION CHARGES			
1.1. General Charges			Charges 25/26
1.1.1	Final meter reading:		
	Whakatāne and Ōhope Urban		\$51.00 50.00
	All other areas		\$72.00 70.00
1.1.2	Flow restrictor removal:		
	Whakatāne and Ōhope Urban		\$128.00 125.00
	All other areas		\$169.00 165.00
1.1.3	Meter test (refundable if meter is faulty)		\$215.00 210.00
1.1.4	Annual permit to draw water from fire hydrant	plus usage charge \$1.75 per m ³	\$97.00 95.00
1.1.5	One-off permit to draw water from fire hydrant	plus usage charge \$1.75 per m ³	\$41.00 40.00
1.1.6	Share of extension of water main: Wherever connections are required and there is no existing main, the reticulation pipe can be extended at the Council’s discretion. A cost contribution is required to meet the actual cost of extending the main to the new connection point. The contribution will be 100% of the actual cost if there is no benefit to the remainder of the supply area. Otherwise, shared contribution cost will be calculated based on an engineering assessment of benefit.		
1.1.7	Backflow prevention installation: <u>All connections are required to have a backflow prevention device installed at the boundary or close as possible to the point of public water supply.</u>		Actual cost (capped)
1.1.7.1	High Hazard boundary device (Reduced Pressure Zone)	20mm installation	\$3,500.00 5,545.00
1.1.7.2	Medium Hazard boundary device (Testable Double Check)	20mm installation	\$2,634.00 2,570.00
1.1.7.3	High Hazard boundary device (Reduced Pressure Zone)	25mm installation	\$3,800.00 5,955.00
1.1.7.4	Medium Hazard boundary device (Testable Double Check)	25mm installation	\$3,367.00 3,285.00
1.1.7.5	High Hazard boundary device (Reduced Pressure Zone)	22mm -Larger than 25mm installation	Actual Cost

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

1.1.7.6	Medium Hazard boundary device (Testable Double Check)	22mm Larger than 25mm installation	Actual Cost
1.1.7.7	High Hazard boundary device (Reduced Pressure Zone)	Larger than 32mm Installation	Actual Cost
1.1.7.8	Medium Hazard boundary device (Testable Double Check)	Larger than 32mm Installation	Actual Cost
1.1.8	Backflow prevention annual inspection, <u>maintenance</u> , and testing fee		\$205.00 200.00
1.1.9	Disconnections:		
	a) Temporary disconnection		\$123.00 120.00
	b) Reconnection after temporary disconnection		\$123.00 120.00
	c) Permanent disconnection		\$210.00 205.00
1.1.10	Three Waters Operations charge out rate	per hour	\$113.00 110.00
1.1.11	The Council's professional fee rate for investigations, studies, inspections, advice etc.	per hour	\$210.00 205.00

1.2 1.3)	All Schemes - Excluding Plains Water Scheme (see		Charges 25/26
	Scheme	Description of the connection	Connection fee*
1.2.1	All urban domestic supply excluding Plains Water Scheme	20mm connection	\$1,948.00 1,900.00
		Existing connection (meter only)	\$431.00 420.00
		Existing connection (meter and manifold)	\$554.00 540.00
1.2.2	All rural domestic and non-domestic supply excluding Plains Water Scheme	20mm connection	\$2,204.00 2,150.00
		Larger than 20mm connection	Actual cost
1.2.3	All District supply other than domestic connections	20mm connection	\$1,737.00
		1,695.00	
		Larger than 20mm	Actual cost

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10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

		connection	
1.2.34	All connections	Larger than 20mm	Actual cost
*Notes:	<div>1. Capital contributions for extraordinary connection applications (in particular for connections outside the established original scheme areas) shall be determined on a case-by-case basis calculated from the supply allocation, the values of the scheme and based on actual expenditure to provide the connection.</div> <div>2. If thrusting under the road is required, actual costs shall be charged to the connection fee in all schemes (approximately)</div> <div>3. If concrete or seal reinstatement of footpath or road is required, actual costs shall be charged to the connection fee in all schemes.</div> <div>4. Traffic management (if required). Actual costs will apply.</div>		
			\$4,238.004,135.00
1.3	Plains Water Scheme	Charges 25/26	
1.3.1	Connection to Plains Water Scheme	\$2,527.002,465.00**	
**Notes:	<div>1. All connections require engineering approval including an approved water plan outlining design criteria to ensure there is no contamination from the farm supply to the domestic/cowshed supply. A fact sheet is available from the Council outlining various examples of how this can be demonstrated.</div> <div>2. <u>Connection for horticultural activities is prohibited. This includes, but is not limited to, use of the public water supply for horticultural irrigation and/or frost protection, etc.</u></div> <div>2-3. <u>Where applicable, The</u> daily water entitlement for farm connections is calculated at 0.553 m3/hectare</div> <div>4. <u>Maximum water entitlement for domestic supply and small blocks (<2.7 hectares)</u> is 1.5m3/day and for cow sheds 2m3/day.</div> <div>3-5. <u>Water entitlements, where applicable, cannot be transferred from one activity to another activity, nor from one property to another property.</u></div> <div>4-6. Connections to the Awakeri Extension will be subject to available capacity.</div> <div>5-7. Connections larger than 20mm will be charged at actual cost.</div> <div>6-8. If thrusting is required, actual costs shall be charged to the connection fee (Approximately \$4,025). Traffic management (if required). Actual costs will apply.</div>		
2.	SEWERAGE SCHEMES – SEWER CONNECTION		
2.1	Sewerage Schemes	Charges 25/26	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

2.1.1	New connection inspection fee.		\$220.00 215.00
2.1.2	Extra inspection fee for non-compliant new sewer connections.		\$138.00 135.00
2.1.3	CCTV camera inspection of the pipes requested by the customer.	per hour (minimum 2 hours charges)	\$241.00 235.00
2.1.4	Disconnection inspection fee.		\$108.00 105.00
2.1.5	Three Waters Operations charge out rate	per hour	\$113.00 110.00
2.1.6	The Council's professional fee rate for investigations, studies, inspections, advice, etc.	per hour	\$210.00 205.00
2.1.7	Travel cost	per km	\$1.000 .95
Notes:	<div>1. Septic tank effluent shall not be discharged directly into the reticulation or to the ponds.</div> <div>2. Capital contributions for extraordinary connection applications (in particular for connections outside the established original scheme areas) shall be determined on a case by case basis calculated from the waste generation, the value of the scheme and based on actual expenditure to provide the connection.</div> <div>3. Wherever connections are required and there is no existing main, the reticulation pipe can be extended at the Council's discretion. A cost contribution is required to meet the actual cost of extending the main to the new connection point. The contribution will be 100% of the actual cost if there is no benefit to the remainder of the supply area. Otherwise, shared contribution cost will be calculated based on an engineering assessment of benefit.</div>		
3. STORMWATER SCHEMES			
3.1	Stormwater schemes		Charges 25/26
3.1.1	New connection inspection fee.		\$220.00 215.00
3.1.2	Extra inspection fee for non-compliant new stormwater connections.		\$138.00 135.00
3.1.3	CCTV camera inspections of the pipes requested by the customer.	per hour (minimum 2 hours charge)	\$241.00 235.00
3.1.4	Disconnection inspection fee.		\$108.00 105.00
3.1.5	Three Waters Operations charge out rate	per hour	\$113.00 110.00
3.1.6	The Council's professional fee rate for investigations, studies, inspections, advice, etc.	per hour	\$210.00 205.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

3.1.7	Pollution Prevention Plan – includes administration, plan review, one annual site monitoring inspection. Note: any investigation and additional compliance monitoring inspections will be charged at actual cost.		\$169.00 \$165.00
3.1.8	Travel cost	per km	\$1.00 \$0.95
4.	TRADEWASTE		
4.1	Tradewaste charges		Charges 25/26
4.1.1	All activities that discharge tradewaste require a waste consent under the Council’s Combined Waters Bylaw 2017 and are liable to pay trade waste charges. Tradewaste charges are intended to recover actual costs of treating tradewaste and may include a combination of fixed and variable charges.	Tradewaste charges will be calculated according to appendix one of this Fees and Charges Schedule.	20% increase
5.	WHAKATĀNE AND MURUPARA RESOURCE RECOVERY CENTRE		
5.1	Whakatāne – General Refuse		Charges 25/26
5.1.1	Refuse bag (60 litre bag max)	each	\$5.65 \$5.50
5.1.2	Car or station wagon		\$43.00 \$42.00
5.1.3	Ute, Van, Single axle trailer (up to 200Kg)		\$59.00 \$58.00
5.1.4	All other loads over weigh-bridge		\$313.00 \$305.00/tonne
5.2	Whakatāne - Greenwaste		Charges 25/26
5.2.1	Car or station wagon		\$15.40 \$15.00
5.2.2	Ute, Van, Single axle trailer		\$27.00 \$26.00
5.2.3	All loads over weigh-bridge		\$84.00 \$82.00/tonne
5.3	Whakatāne - Concrete (steel free only)		
5.3.1	All loads over weigh-bridge		\$79.00 \$77.00/tonne
5.4	Whakatāne - Tyres (until 31 August 2024 – no charges after that date)		Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

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5.4.1	<i>Individual tyres</i> Up to five, soil free and non rimmed tyres		Free
	Type of vehicle	Tyres on Rims	Tyres only
	1. Farm bike, motorcycle	\$9.209.00 each	\$6.156.00 each
	Passenger car and 4X4	\$16.4016.00 each	\$13.3013.00 each
	Truck tyres	\$40.0039.00 each	\$34.0033.00 each
	Agricultural	\$92.0090.00 each	\$81.0079.00 each
5.5	Whakatāne - Recyclable items		Charges 25/26
5.5.1	Glass, aluminium and tin cans, cardboard, paper, clean plastics (grades 1, 2 and 5, no motor oil or chemical containers).		Free
5.6	Whakatāne - Degassing		Charges 25/26
5.6.1	Degassing of fridges, freezers, air conditioning units etc. *required under the Ozone Layer Protection Act 1996 and Climate Change Response Act 2002		\$26.0025.00 per unit
5.7	Whakatāne - Weigh bridge charges		Charges 25/26
5.7.1	Tare weight usage charge		\$10.00 per weigh in
Note:	For items deemed by the Council or its agents to be outside those provided in the above list of waste categories, charges will be set by negotiation. The Council reserves the right to decline acceptance of any item at Council's transfer stations. Such items shall be removed by, and/or at the expense of the submitter.		
5.8	Murupara Resource Recovery Centre		
5.8.1	Refuse bag (60 litre bag max)		\$5.655.50 each
5.8.2	Car or station wagon		\$43.0042.00
5.8.3	Ute, Van, Trailer		\$59.0058.00
5.9	Murupara - Greenwaste		Charges 24/25
5.9.1	Car or station wagon		\$15.4015.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

5.9.2	Ute, Van, Trailer	\$27.00 26.00
5.10	Murupara - Recyclable items	Charges 25/26
5.10.1	Glass, aluminium and tin cans, cardboard, paper, clean plastics (grades 1, 2 and 5, no motor oil or chemical containers).	Free
5.11	Murupara - Degassing	Charges 25/26
5.11.1	Degassing of fridges, freezers, air conditioning units etc. *required under the Ozone Layer Protection Act 1996 and Climate Change Response Act 2002	\$26.00 25.00 per unit
5.12	Murupara - Tyres	Charges 25/26
5.12.1	Up to five, soil free and non-rimmed tyres	Free
6.	ADDITIONAL KERBSIDE SERVICES AND BINS	
6.1	Additional kerbside services	Charges 25/26
6.1.1	The annual fee for each additional service is based on the targeted rural/commercial property rate for refuse disposal as outlined in the Funding Impact Statement. The fee for additional services part year is pro-rated on a per month basis.	
6.2	Additional bins	Charges 25/26
Note:	Residents and property owners are responsible for the kerbside bins and crates in their possession. The Council reserves the right to charge for any bins that are damaged, lost or stolen. Fees for replacement bins may be charged by either Council or the Council's kerbside collection contractor. Payment to the Council's kerbside collection contractor can be made at the transfer station upon collection of the bin or an invoice will be issued if the bin is delivered.	
6.2.1	Charge for additional/replacement recycling crate	\$20.00
6.2.2	Charge for replacement 80 litre bin	\$80.00
6.2.3	Charge for replacement 140 litre bin	\$85.00
6.2.4	Charge for replacement 240 litre bin	\$90.00
7.	ROADING	
7.1	Road stopping applications	Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

7.1.1	Application processing fee		Actual cost
Note:	Council charges are for the processing of the road stopping application only. The applicant shall pay other costs directly attributable to the road stopping, including – but not limited to – survey, legal, valuation, and advertising costs.		
7.2	Permits for working on the road (Corridor Access Requests)		Charges 25/26
Note:	Advertising costs associated with applications to use or close the road are not included in the fees below and shall be met by the applicant at actual cost.		
7.2.1	Excavation Application Fees		
7.2.2	Minor Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors (Includes Traffic Management Plan review, Works Completion Inspection and Maintenance Completion Inspection)	each	\$278.00 \$270.00
7.2.3	Major Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors (Includes Pre-commencement Inspection, Traffic Management Plan review, 1x Progress Inspection, 1x Works Completion Inspection and Maintenance Completion Inspection)	each -00	\$556.00 \$540.00
7.2.4	Project Works As defined in National Code of Practice for Utility Operators’ Access to Transport Corridors (Includes Pre-commencement Inspection, Traffic Management Plan review, 3x Progress Inspection, 1x Works Completion Inspection and Maintenance Completion Inspection)	each	\$1,318.00 \$1,280.00
7.2.5	3 Month Generic CAR for Minor Works Thrust up to 20m; excavate around pillar, pedestal or pole; excavate to locate services; excavate at customer’s boundary (Includes Generic Traffic Management Plan review, Works Completion Inspections and Maintenance Completion Inspections)		\$1,457.00 \$1,415.00
7.2.6	Non-Excavation Application Fees		
7.2.7	Maintenance and Construction Works – One-off Activities (Includes Traffic Management Plan review and Works Completion Inspection)	each	\$252.00 \$245.00
7.2.8	Maintenance and Construction Works – Annual Permits (Includes Generic Traffic Management Plan review - 12 months or to 30 June, whichever comes first)	each	\$633.00 \$615.00
7.2.9	Parades and Events - General (Includes 1x Coordination meeting and Initial Traffic Management Plan review)	each	\$397.00 \$385.00
7.2.10	Parades and Events - organised by Registered Charitable Organisations (proof required) (Includes 1x Coordination meeting and Initial Traffic Management Plan review)		No Charge
8			

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

7.2.11	Additional Coordination Meetings				\$227.00 220.00
7.2.12	Emergency Works				
7.2.13	Retrospective corridor access request			Included in 0 or 7.2.2 as appropriate	
7.2.14	Traffic Management Plans				
7.2.15	Review of Standard Traffic Management Plan As defined through the Code of Practice for temporary traffic management: Part 8 of the Traffic Control Devices Manual			Included in 0; 7.2.1.2, 7.2.1.3 and 7.2.2.1	
7.2.16	Review of Generic Traffic Management Plan As defined through the Code of practice for temporary traffic management: Part 8 of the Traffic Control Devices Manual			Included in 7.2.1.4 and 7.2.2.2	
7.2.17	Additional Corridor Access Request Inspections				
7.2.18	Additional Inspections (Progress, Works Completion)		each		\$149.00 145.00
7.2.19	Non Compliance				
7.2.20	Unapproved Works (Activities being undertaken without an approved Works Approval Permit or Traffic Management Plan)		each		\$453.00 440.00
7.2.21	Issue of a non-conformance / stop work order		each		\$232.00 225.00
7.2.22	Temporary Road Closures				
7.2.23	Application Fee (In addition to costs in 7.2.1, 0 and Error! Reference source not found.)		each		\$149.00 145.00
7.2.24	Public Notices				
7.2.25	Public notification as required (I.e. road closures, affected property access)			All costs to be met by the applicant	
7.2.26	Damage to Road and Structures				
7.2.27	Repairs to road and structures			All costs to be met by the applicant to reinstate road and/or structures to required standard	
7.2.28	Temporary Carpark Closures				

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

7.2.29	Application Fee per removed restricted (time / user) parking space per day - normal working days only between 8am and 5pm, except for when road closure has been approved. <i>(In addition to costs in 7.2.1, 7.2.2 and 7.2.3)</i>	each	\$18.55 \$18.00
7.3	Over Weight and Over Dimension Permits		Charges 25/26
7.3.1	Application processing costs	each	\$304.00 \$295.00
7.3.2	Bridge Loading Analysis <i>(If required in addition to 7.4.1)</i>	each	\$304.00 \$295.00
7.3.3	Bridge Supervision <i>(If required)</i>		Actual cost
7.3.4	High Productivity Motor Vehicle Permits <i>(Not required for routes already permitted for HPMV's)</i>		\$304.00 \$295.00
7.4	Licence to Occupy Road Reserve		Charges 25/26
7.4.1	Rural Fence Encroachment - Site visit and application processing costs		Actual costs
7.4.2	Minor Private Pipeline across Road Reserve - Site visit and application processing costs for underground water pipes etc. installed across the road <i>(Corridor access charges also apply (see section 7.2), and other associated costs (legal fees etc.) shall be met by the applicant)</i>		Actual costs
7.4.3	Major Private Pipeline across Road Reserve - Site visit and application processing costs for industrial (whey, geothermal etc.) pipes installed within the road reserve <i>(Corridor access charges also apply (see section 7.2), and other associated costs (legal fees etc.) shall be met by the applicant)</i>		Actual costs
7.4.4	Structures within the Road Reserve (Stock Underpasses etc.) <i>(Includes site visits, engineering report, legal fees and application processing fee. Corridor access charges also apply (see section 7.2))</i>		Actual costs
7.5	Road Damage Recovery		Charges 25/26
7.5.1	Charges for events or activities that damage roading assets, including costs to clean up excrement or detritus spilled onto the road.		Actual cost
7.6	Street Flags and Banners		Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

7.6.1	Installation and removal to be undertaken by a Council approved contractor. Costs shall be met by the applicant.	
7.7	Local Facility & Road Name Sign Requests	Charges 25/26
7.7.1	Sign Blade sign (including installation)	Actual cost
7.7.2	Post and Socket (including installation)	Actual cost
8.	PORT	
8.1	Visitor mooring rental	Charges 25/26
8.1.1	Casual rental/week or part thereof	\$159.00 \$55.00
8.2	Hardstand rent	Charges 25/26
8.2.1	Hardstand rent/day including cradle (maximum ten days)	\$77.00 \$5.00
8.2.2	Penalty rate/day (after ten days)	\$108.00 \$5.00
8.2.3	Refuse or clean up charges	Actual Cost
8.2.4	Lifting plan fee (from preferred supplier)	\$133.00 \$30.00
8.3	Casual berthage fees	Charges 25/26
8.3.1	Casual berthage/day or part thereof	\$108.00 \$5.00
Note:	All users to be subject to a casual berth charge when occupying Council-owned wharves, piers or jetties.	
8.4	Licensed berthage fees	Charges 25/26
8.4.1	Uniform annual fee for vessels up to 10 metres and first 10 metres of all vessels.	\$6,715.00 \$6,545.00
8.4.2	Per metre of length/annum for length in excess of 10 metres	\$549.00 \$35.00
8.4.3	Discount for multiple berth	15%

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

8.4.4	Port utility fee annual charge	Metered usage
8.5	Wharf – event charge	Charges 25/26
8.5.1	Non- commercial	\$103.00 100.00
8.5.2	Commercial	\$205.00 200.00
8.6	Boat Wash	Charges 25/26
8.6.1	Cost for 2.5 minutes	\$5.00
8.5.2	Cost for 1 minute	\$2.50

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Planning, Regulatory and Corporate Services Department - Te Tari Whakarite Rauemi me ngā Ratonga Rangapū

9.	Information for all Planning, Regulatory and Corporate Services Department Charges	
9.1	Notes	Charges 25/26
9.1.1	Other Authority and Agencies’ Charges are the fees as set by the relevant authority or agency.	
9.1.2	Where consultants or other experts are used to carry out Planning duties, the actual and reasonable cost incurred will be charged to an applicant.	
9.1.3	An additional administrative charge of ten percent of the fee will also be charged.	
9.1.4	Staff will, upon request; endeavour to provide an estimate of costs associated with a particular request/ application.	
9.2	Planning	Charges 25/26
9.2.1	Resource Consent and Plan Change/Notice of Requirement/Heritage Order Fees:	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

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1. The amount stated is a fixed initial deposit, payable at the time of lodging an application or when making any other request for Council to perform any other function under the Resource Management Act 1991. The deposits are charged under Section 36(1) Resource Management Act and are payable in full at the time of lodging the application.	
2. The fixed initial deposit is a minimum fee. Actual and reasonable costs incurred by the Council will be charged for all applications. Therefore, a charge additional to the fixed initial deposit paid, may be made once the application has been determined. Actual and reasonable costs will also be charged for applications that are withdrawn.	
3. Actual and reasonable costs will include costs incurred by Council in respect of staff salaries and wages (including travel time, and on-costed to cover overheads), internal analytical costs, record keeping/storage (e.g. photocopying), external analytical costs or consultant costs, vehicle usage costs and any other direct costs or disbursements (including postage, advertising costs, etc.), plus GST. The charge out rate for Council Officers is between \$125.00 - \$255.00 per hour.	\$125.00 - \$255.00
4. Additional charges will be made for sums in excess of \$20.50 (inclusive of GST) of the Council's costs. In all cases, an itemised statement of the Council's costs will be provided	
Council may, in any particular case, remit the whole or any part of any charge of a kind referred to in this section which would otherwise be payable, for any of the following reasons:	
i) The charge does not accurately reflect the benefit to the community from the activity or service, as distinct from the benefit to the applicant	
ii) The charge does not accurately take into account the "cost of democracy" associated with the application or the service	
iii) The charge does not accurately reflect the actual and reasonable costs incurred in respect of the activity to which the charge relates	
iv) The charge for monitoring a resource consent does not accurately reflect the anticipated number of inspections required over the life of the consent to ensure compliance with conditions of the consent, or the likely effects of that activity on the environment	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

9.2.2	Monitoring Fee: A charge based on the estimated number of inspections for a development or an annual charge will be payable to Council for the monitoring and supervision of resource consents and monitoring the state of the environment. The fee will reflect the estimated actual cost for the Monitoring Officer and/or other specialist Council Officers or their representative to inspect the site for compliance with consent conditions. Where the estimated charge does not accurately reflect the actual and reasonable costs incurred in the monitoring of the resource consent to which the charge relates, that additional charge will be recovered from the consent holder.	
9.3	Development Contributions Fee	Charges 25/26
9.3.1	The Council’s Development Contributions Policy sets out the financial contributions that will be required when development occurs	
9.4	Other fees	Charges 25/26
9.4.1	For any certificate, authority, approval, consent, or service given, or inspection made by the Council under the Local Government Act or any other enactment in any case where that provision or enactment contains no provision authorising the Council to charge a fee, and does not provide that the certificate, authority, approval, consent, service, or inspection is to be given or made free of charge, the fee will be based on the charge out rate for the officer concerned, as identified above. Notwithstanding, any such fee may be refunded, remitted, or waived in such situations as the Council may determine.	
10. RESOURCE MANAGEMENT (subject to the Resource Management Act 1991)		
10.1 Note:	Reference to sections below refer to the Resource Management Act 1991	
		Fixed initial deposit
	(additional fees may apply)	
	1. Certificates of compliance/existing use certificates (s139) (initial deposit)	\$515.00
	2. Written notice of Deemed Permitted Boundary Activity (S87BA)	\$255.00
	Written notice of Deemed Permitted Marginal or Temporary Activity (S87BB)	\$255.00
10.2	Resource Consents (see note 2.2)	Charges 24/25
10.2.1	Land use	
	1. Notified / Limited Notified	\$4,100.00
	Non-notified (including Fast track consents)	\$1,550.00

Change or cancellation of conditions (s127)	\$1,550.00
Extension of approval period (s125)	\$260.00
Review of consent conditions (s128)	\$1550.00
Cost of commissioning reports	Actual costs incurred in preparing report and staff time
Preparation of bond documents	\$310.00 + legal costs incurred in preparing bond documents
Subdivision	
1. Notified / Limited Notified	\$4,100.00
Non-notified	\$1,550.00
Boundary Adjustment	\$1550.00
Minor Amendments to Cross-lease plans (additions and alterations)	\$520.00
Right-of-way Approval pursuant to Local Government Act 1974	\$520.00
Cost of Commissioning Reports	Actual cost incurred in preparing report + 10% of the cost for administration of that work.
Extension of Approval Period (s125)	\$260.00
Approval of Survey Plan (s223)	\$260.00
Change or cancellation of conditions (s127)	\$1,550.00
Change or cancellation of consent notice (s221)	\$1550.00+ legal costs incurred
Signing s224(c) Certificate	\$260.00
Signing s224(f) Certificate	\$260.00
Inspections to confirm compliance with conditions s224(c) or S224(f)	Actual cost
Certificates pursuant to Section 226(e)	\$260.00
Revocation of easement (s243(e))	\$260.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	Other certificates/ documents including the preparation of consent notices (see note 2.2)	\$260.00 per certificate / document plus legal costs incurred in preparing or checking documents
	Preparation of Bond Documents	\$520.00 + legal costs incurred in preparing bond documents
10.2.3	Other	
	1. Application to review development contribution (initial deposit)	\$410.00
	2. Independent Commissioner requested for an objection under S357AB(1)(f) & (g)	Actual cost
10.2.4	Monitoring fee (see note 22.2.2)	
	Standard charge for administering, monitoring and supervising of land use resource consents for:	
	1. Notified resource consent	Range: \$165.00 - \$1055.00
	Non notified resource consent	Range: \$165.00 - \$1055.00
Note 1	Determined as either a single charge or as an annual charge where ongoing monitoring is required. The amount is based on the estimated number of inspections required during the course of the development.	
Note 2	Notwithstanding the above, where there is good and reasonable cause for un-programmed monitoring and additional site inspections, then the costs of that will be a charge on the consent holder. Such costs are recovered on an actual and reasonable basis, as defined in the General Conditions and Notes of this Schedule.	
Note 3	Notwithstanding all the above, a higher monitoring charge may be applied as a condition of consent for significant applications, for the actual monitoring time undertaken as: 1. a single charge; separate charges for each inspection; an annual charge; where ongoing monitoring is required.	
10.3 orders	Plan changes/notice of requirement/heritage	Charges 25/26
Note:	See note 2.2	
10.3.1	Request and processing of plan change/notice of requirement/heritage order	\$ 4,100.00
10.4	Alteration of Designation/heritage order	Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

10.4.1	Notified	\$4,100.00
10.4.2	Non-notified	\$1,550.00
10.4.3	Removal of designation/ heritage order	\$240.00
10.4.4	Outline plan of work	\$1,550.00
10.5	Requests for information	Charges 25/26
Note:	See note 2.2	
10.5.1	Land Information Memorandum	
	1. Residential Property / Rural Property used predominantly for farming or rural purposes.	\$310.00
	Business / Rural Property used for a commercial or industrial use.	\$435.00
	Time spent researching and compiling information in respect of planning queries, plans or resource consents	Actual cost
10.6	Miscellaneous charges	Charges 25/26
10.6.1	Pre-application meetings	Actual cost
10.6.2	Plan checking and inspection of engineering works associated with resource consent applications, District Plan provisions etc.	Actual cost
10.6.3	All other certificates/documents, e.g. liquor licences	\$155.00
10.6.4	Copies of District Plans (including maps):	
	1. Whakatāne District Plan (hardcopy)	Text \$130.00
		Maps \$145.00
	Whakatāne District Plan (Data stick)	\$35.00
10.7	Hearings	Actual cost
11. BUILDING (subject to the Building Act 2004)		
11.1	Building consent application fees	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

11.1.1	<p>A fixed initial deposit for building consent applications is payable at the time an application is lodged, based on the 'value of work' (see section 11.3).</p> <p>The fixed initial deposit is a minimum fee. The final fee for a building consent will be based on actual and reasonable costs. The charge-out rate for Council officers is between \$115.00 and \$280.00/hour. All other actual and reasonable costs incurred in the processing of building consents will be recovered, including for example, specialists' advice and insurance premiums.</p> <p>The difference between the fixed initial deposit and final fee will be charged to the applicant.</p>	\$115.00 - \$280.00
11.2	Project Information Memoranda	Charges 25/26
11.2.1	Project Information Memoranda Online Service Provider Levy	\$ 330.00 ^{or actual cost} \$80.00 (exclusive of GST)
11.2.2	Engineering (Move this to section 11.9)	Actual cost
11.3	Building Consent	Charges 25/26
11.3.1	Online Service Provider Levy to 8 th November 2025 a) Value of work up to and including \$125,000 Value of work exceeding \$125,00 up to \$2,499.99	\$75.00 (excl GST) 0.065% (excl GST)
11.3.1	Online Service Provider Levy ^{effective 9th November 2025} a) Value of work up to and including \$125,000 b) Value of work exceeding \$125,00 up to \$2,499.99 b)c) Value of work \$2,500,000 and over	\$80.00 (excl GST) \$0.075% (excl GST) \$1875.00 (excl GST)
11.3.2	Fixed initial deposits for building consent application (plus Online Service Provider Levy): Value of work: a) Less than \$10,000 b) \$10,001 - \$25,000 c) \$25,001 – \$50,000 d) \$50,001 - \$100,000 e) \$100,001 - \$250,000 f) \$250,001 - \$500,000 g) Greater than \$500,001	Fixed initial deposit: \$515.00 \$770.00 \$1,250.00 \$1,550.00 \$2,100.00 \$5,100.00 \$8,250.00

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10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

11.3.3	Application for extension of time to complete consent	\$145.00
11.3.4	Solid fuel heater – set cost (including one inspection)	\$385.00
11.3.5	Minor works (will apply to consents for which processing time is less than 15 minutes, and require one inspection, e.g. replacement of hot water cylinders, replacement of disposal fields from on-site effluent treatment systems)	(plus Online Service Provider Levy) \$205.00
11.3.6	Solar water heaters	Free
11.3.7	Fencing of swimming pool inspection requirements	(includes one inspection only, extra inspections are charged) \$80.00
11.3.8	Additional inspections	\$185.00
11.4	Code compliance	Charges 25/26
11.4.1	Certificate	\$180.00
11.4.2	Historical Code Compliance Certificate	\$420.00
11.5	Compliance schedule	Charges 25/26
11.5.1	Application for compliance schedule	\$105.00 plus \$10 per specified system
11.5.2	Application to amend compliance schedule	\$135.00
11.6	Building Warrant of Fitness	Charges 25/26
11.6.1	Annual Building Warrant of Fitness renewal fee	\$160.00
11.7	Certificate of Acceptance	Charges 25/26
11.7.1	Application fee (excludes urgent work)	Actual cost (minimum charge \$1,000.00)
11.7.2	Online Service Provider Fee	
	a) Value of work up to \$124,999	\$80.00 (exclusive of GST)
	b) Value of work over \$125,000	\$350.00 (exclusive of GST)
11.7.2	Application to amend the Durability provision of a building consent	\$185.00
11.7.3	Certificate	\$180.00
11.7.4	Evaluation of plans and specifications and inspection of building work	Actual cost
11.8	Certificate of public use	Charges 25/26

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10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

11.8.1	Application fee	\$440.00
11.8.2	Certificate	\$115.00
11.9	Other	Charges 25/26
11.9.1	Building Consent Authority Levy	
	a) Over \$20,000 in value	\$6.11 per \$1,000
	b) For every additional \$1,000 over \$1,000,000	\$3.05 per \$1,000
	c) For every \$1,000 over \$5,000,000	\$1.53 per \$1,000
11.9.2	Review/inspection work for alcohol licensing	Actual cost (minimum charge \$200.00)
11.9.3	Any other inspection performed by the Council	Actual cost (minimum charge \$150.00)
11.9.4	Inspections and review work requiring specific expertise (i.e. by agencies other than Council on Council's behalf)	Actual cost plus 10% administration fee
11.9.5	Housing removal bond	\$1,025.00
11.9.6	Registration/revocation of registration of section 36 or 37 Building Act 1991 or section 72 o Building Act 2004 notification	\$275.00
11.9.7	Application for exemption	\$250.00 <u>or</u> <u>Actual Cost</u>
11.9.8	Commercial information requests on building consents	
	a) 1 copy per month	\$185.00 per annum
	b) 1 copy per fortnight	\$335.00 per annum
	c) 1 copy per week	\$635.00 per annum
	d) 1 individual copy	\$30.00
11.9.9	Information requests on compliance schedules:	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

1.	Cost/category	\$40.00
	All categories (18)	\$250.00
11.9.10	Information requests on independent qualified persons:	
1.	Cost/category	\$40.00
	Cost for all categories	\$250.00
11.9.11	Time spent searching and compiling information in respect of building consents and inspectorial enquiries	Actual cost
11.9.12	Cost for building consent projects to be added to property files	\$440.00
12.	ANIMAL CONTROL	
Note	The fees charged will be either those charged by any contractor employed by the Council or Council Officers. The charge-out rate for Council staff is calculated on time spent and is set at \$90.00per hour.	
12.1	Stock	Charges 25/26
12.1.1	Impounding per day per animal	
1.	Cattle, horses, deer	\$18.50 18.00
	All other livestock	\$12.50 12.00
12.1.2	Sustenance per day	
1.	Cattle, horses, deer	\$4.00
	All other livestock	\$2.00
12.1.3	Call-out fee	Charged at cost
12.1.4	Advertising fee	Actual cost plus 10% administration fee
12.1.5	Droving fee minimum fee	\$26.00 25.00 plus actual costs
12.1.6	Transport	Actual cost
12.1.7	Horse float	\$77.00 75.00
12.1.8	Stock crossing permit application fee	\$287.00 280.00
13.	DOG CONTROL FEES	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

Note: Dog control fees are set for the registration year. The fees below relate to the <u>25/24/26</u> registration year.	
13.1 Dog Registration Fees	Charges 25/26
All dog owners – Fee if paid on or before 1 August 202 <u>5</u> <u>4</u>	
a) De-sexed	\$67.00 <u>65.00</u>
b) Entire	\$97.00 <u>95.00</u>
13.1.2. Fee if paid after 5pm 1 August 202 <u>5</u> <u>4</u>	
a) De-sexed	\$97.00 <u>95.00</u>
b) Entire	\$144.00 <u>140.00</u>
13.1.3. Certified Disability Assist Dogs (Companion Dogs, Hearing Dogs, Guide Dogs)	Free
13.1.4. Dogs kept for specific tasks by Government Agencies for law enforcement, security, biosecurity or civil defence purposes	Free
13.1.5. Working dog; and Dogs owned by incorporated hunt clubs	
a) Fee if paid on or before 1 August 202 <u>5</u> <u>4</u>	\$67.00 <u>65.00</u> per dog
b) Fee if paid after 5pm 1 August 202 <u>5</u> <u>4</u>	\$97.00 <u>95.00</u> per dog
13.1.6. Dangerous dogs – Neutered dog (de-sexed)	
a) Fee if paid on or before 1 August 202 <u>5</u> <u>4</u>	\$93.00 <u>91.00</u> per dog
b) Fee if paid after 5pm 1 August 202 <u>5</u> <u>4</u>	\$142.00 <u>138.00</u> per dog
13.1.7. Dangerous dogs – Entire dog	
a) Fee if paid on or before 1 August 202 <u>5</u> <u>4</u>	\$138.00 <u>135.00</u> per dog
b) Fee if paid after 5pm 1 August 202 <u>5</u> <u>4</u>	\$211.00 <u>206.00</u> per dog
13.1.8. Dogs less than 12 months of age Note: Dogs less than three months of age do not need to be registered	Pro-rata the annual applicable rate (July to June)

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

13.2	Impounding Fees	Charges 25/26
13.2.1	First impounding	\$69.00 67.00
13.2.2	Second impounding	\$103.00 100.00
13.2.3	Third and subsequent impounding	\$138.00 135.00
13.2.4	Sustenance cost per day	\$9.00 8.50
13.2.5	Additional fees for dogs impounded between 5.00pm and 8.00am	Charged at cost
13.2.6	Rehoming cost	\$29.00 28.00
13.3	Other fees	Charges 25/26
13.3.1	Destruction of dog	\$94.00 92.00
13.3.2	Replacement of registration tags	\$3.00
13.3.3	Microchip transponder implant fee (on request of owner)	\$18.00 17.50
14.	GENERAL LICENCE, REGISTRATION, VERIFICATION AND AUDIT FEES	
14.1	Notes for General licence, registration, verification and audit fees	Charges 25/26
14.1.1	In the case of national grading of food based activities under the Food Act 2014 and/or new regulations, recovering associated actual and reasonable costs will be charged out at a rate of \$160.00 per hour.	\$160.00
14.1.2	Camping Grounds – temporary use. This category of license has been developed for organisations who have obtained resource consent or similar permission for camping of several nights’ duration at any one time on property other than established camping grounds. Temporary use camp ground licenses shall be obtained by the organisers of meetings or similar gatherings and be on a per night stayed basis. Licence approval shall be conditional upon the use of fully self-contained motor homes or similar vehicles by campers. Fully self-contained motor homes or similar will have sufficient water and waste capacity and other essentials necessary for the adequate and safe convenience of its passengers without posing health risk or giving rise to health nuisance or potential for same.	
14.2	Application for Registration – Food Act 2014 (Single Site)	Charges 25/26
14.2.1	Food Control Plan – New	\$310.00
14.2.2	Food Control Plan – Renewal	\$245.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

14.2.3	National Programme – New		\$200.00
14.2.4	National Programme - Renewal		\$155.00
14.3	Application for Registration – Food Act 2014 (Multiple Sites)		Charges 25/26
14.3.1	Food Control Plan – New (2-5 sites)		\$610.00
14.3.2	Food Control Plan – New (6 or more sites)		\$900.00
14.3.3	Food Control Plan – Renewal (2-5 sites)		\$490.00
14.3.4	Food Control Plan – Renewal (6 or more sites)		\$740.00
14.3.5	National Programme – New (2-5 sites)		\$395.00
14.3.6	National Programme – New (6 or more sites)		\$600.00
14.3.7	National Programme – Renewal (2-5 sites)		\$310.00
14.3.8	National Programme – Renewal (6 or more sites)		\$450.00
14.4	Verification - Food Act 2014		Charges 25/26
14.4.1	Food Control Plan - New		\$765.00
14.4.2	Food Control Plan - Subsequent		\$560.00
14.4.3	National Programme verifications	per hour	\$155.00
14.4.4	Verification of multiple site registrations will incur additional costs at the rate of \$159.00 per hour where the time spent exceeds 6.5 hours in the case of new verifications and after 5.0 hours in the case of subsequent verifications.		
14.5	Other fees relating to Food Act 2014 and Health Act 1956		Charges 25/26
14.5.1	Cancelled audit (less than 24 hours’ notice given)		\$60.00
14.5.2	Fee for any work relating to Food Act 2014 or Health Act 1956 not outlined above	per hour	\$160.00
14.6	General licence and registration fees not related to Food Act 2014 (including under bylaws)		Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

14.6.1	Applications, complete with payment as set out below, for registration renewal made before the expiry date shall pay the following fees. In the event of lapsed or expired registration, the occupier of the premises shall pay the relevant fee as set out below together with an additional \$50.00 penalty fee. This penalty provision shall not apply to Camping – Temporary use, Mobile Traders and Hawkers.	
14.6.2	Camping grounds	\$470.00
14.6.3	Camping – temporary use	\$6.75 per night
14.6.4	Funeral directors premises	\$275.00
14.6.5	Hairdressers premises	\$275.00
14.6.6	Offensive trades (as listed in Schedule 3 of the Health Act 1956)	\$275.00
14.6.7	Transfer of licence	\$75.00
14.7	Amusement devices	Charges 25/26
14.7.1	One device (set by legislation)	\$12.00
14.7.2	Each additional device (set by legislation)	\$2.50
15. GAMBLING VENUE CONSENT FEE		
15.1	Application fee	Charges 25/26
15.1.1	Existing venues	\$465.00 \$455.00
15.1.2	New venues	\$570.00 \$555.00
15.1.3	Hearing costs	\$190.00 185.00 per hour
15.2	Monitoring fee	Charges 24/25
15.2.1	Annual Charge	\$36.00 35.00 per machine
16. GENERAL LICENCE AND PERMIT FEES		
Note	Fees will be calculated on actual time spent by the appropriate officer charged at their relevant	
:	hourly rate.	
16.1	General	Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

16.1.1	Fee payable to recover any sign or goods impounded from public place		\$51.00	50.00
16.1.2	Fees for recovery of vehicle impounded pursuant to s356 Local Government Act 1974	Actual cost of recovering vehicle		
16.1.3	Storage of impounded vehicle	per day	\$15.40	15.00
16.1.4	Fee for re-inspection where a notice has not been complied with	per visit	\$41.00	40.00
16.1.5	Inspection fee for any matter not specifically provided for in this schedule	Charged at cost		
16.2	Fee for consent to operate stall		Charges 25/26	
16.2.1	Charitable or non-commercial organisation			
1.	Food stalls			Free
	Non-food stalls			Free
16.2.2	Commercial			
1.	Food stalls	Actual cost per event (minimum charge)	(Actual Minimum) \$70.00	
	Non-food stalls	per event	\$24.00	23.00
17. SALE AND SUPPLY OF ALCOHOL LICENCES				
Note :	Fees payable for applications relating to the sale and supply of alcohol are prescribed in the Sale and Supply of Alcohol (Fees) Regulations 2013 and summarised below. For on, off, club and special licence applications, the fees are based on a cost/risk rating that is prescribed in the regulations.			
17.1	On-Licences, Off-Licences, Club Licences		Charges 25/26	
17.1.1	Very Low – Fees category for premises			
1.	Application Fee		\$368.00	
	Annual Fee		\$161.00	
17.1.2	Low– Fees category for premises			
1.	Application Fee		\$609.50	
	Annual Fee		\$391.00	
17.1.3	Medium– Fees category for premises			
1.	Application Fee		\$816.50	
	Annual Fee		\$632.50	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

17.1.4	High– Fees category for premises		
1.	Application Fee		\$1023.50
	Annual Fee		\$1035.00
17.1.5	Very High– Fees category for premises		
	Application Fee		\$1,207.50
	Annual Fee		\$1,437.50
17.2	Special Licences		Charges 25/26
17.2.1	Class 1		\$575.00
17.2.2	Class 2		\$207.00
17.2.3	Class 3		\$63.25
17.3	Managers Certificates		Charges 25/26
17.3.1	New applications		\$316.25
17.3.2	Renewal applications		\$316.25
17.4	Other Fees		Charges 25/26
17.4.1	Temporary Authority		\$296.70
17.4.2	Temporary Licence		\$296.70
17.4.3	Extract from Register		\$57.50
18. NOISE CONTROL			
18.1.1	Equipment seizure fee		\$185.00 \$180.00
18.1.2	Attendance at noise complaints	Actual and reasonable costs for justified complaints.	
18.1.3	Noisy alarm deactivation	Actual and reasonable costs recovered.	
19. ACCESS TO SITE FILE RECORDS/PROPERTY RECORDS			
19.1	Access to site file records/property records		Charges 25/26
19.1.1	Digital copy of property file on CD		\$41.00 \$40.00
20. GIS (GEOGRAPHIC INFORMATION SYSTEMS)			
20.1	Geospatial Data (Digital)		Charges 25/26
	Where available	The cost of media plus staff time	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

20.2 Geospatial Maps/Plots/Images (Hardcopy)	
A4	\$3.103.00 plus staff time
A3	\$5.155.00 plus staff time
A2	\$31.0030.00 plus staff time
A1	\$41.0040.00 plus staff time
A0	\$51.0050.00 plus staff time
20.3 Aerial Imagery	Charges 25/26
Where available	The cost of media plus staff time
20.4 LIDAR Data	Charges 25/26
Where available	The cost of media plus staff time
21. DISTANCE-BASED NUMBERING (RAPID NUMBERS)	
21.1 Replacement Rural Number Plates	\$20.5020.00 (includes numbers & letters)

Community Experience - Te Tari Ratonga Hapori

22. SWIMMING POOLS	
22.1 Whakatāne Aquatic and Fitness Centre	Charges 25/26
22.1.1	Single admission
	1. Child 5 years to 16 years/Current full-time student/Senior Citizen/Beneficiary \$3.50
	Children under five years \$2.00
	Child under 24 months \$1.00
	Adult \$7.00
	Adult with Hydro slide \$9.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	Spectator fee	\$1.00
	Free if supervising children under 8 years or attending Learn To Swim	
	Family day pass (two adults plus up to three children)	(extra child \$2.00) \$20.00
	Family day pass with Hydro slide (two adults plus up to three children)	(extra child \$3.00) \$28.00
	Inflatable upgrade	\$2.50
	Inflatable (function/exclusive use subject to lane availability)	per hour \$308.00 \$400.00
	Single child admission plus hydro slide combo	\$6.00
	Single child under 5 admission plus hydro slide combo	\$4.50 (NEW)
22.1.2	10-swim passes	
	1. Children 5 to 16 years /Current full time Student (including Hydro) /Senior Citizen/Beneficiary	\$31.00 \$30.00 (= \$3.10 3 per swim)
	Adult	\$62.00 \$60.00 (= \$6.20 6 per swim)
22.1.3	30-swim passes	
	1. Child 5 years to 16 years(including Hydro) /Current full time Student/Senior Citizen/Beneficiary	\$92.00 \$90.00 (= \$3.07 3 per swim)
	Adult	\$180.00 \$175.00 (= \$6.00 5.80 per swim)
22.1.4	Season tickets	
	1. 12 months season pass for adults	\$616.00 \$600.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

		2.	12 months season pass for child/Senior		\$472.00 460.00
		3.	6 months season pass for adults		\$328.00 320.00
		4.	6 months season pass for child/Senior		\$246.00 240.00
22.1.5			Other		
Note:			Any hireage which requires additional lifeguards will incur an additional charge of \$55.00 per lifeguard per hour.		\$56.00 55.00
		1.	School use (per student)		\$2.00 per swim
			Carnivals/competitions (either the inside or outside pool)	per ½ day	\$513.00 500.00
			Sole use of lane (per lane)	per lane per hour	\$20.50 20.00 per lane per hour
			Sole use of lane admission per person (per lane)	per lane per hour	\$2.05 2.00
			Shower (NEW FEE)	\$2.00	\$2.50
22.1.6			Fitness Centre: For current membership pricing, please call the Whakatāne Aquatic and Fitness Centre on 07 308 4192 or visit www.whakatane.govt.nz		
22.1.7			Learn to Swim: For current learn to swim pricing, please call the Whakatāne Aquatic and Fitness Centre on 07 308 4192 or visit www.whakatane.govt.nz		
22.2	Murupara Swimming Pool				Charges 25/26
22.2.1			Single admission adult/child		Free
22.2.2			Aqua aerobics		\$2.00 per session
22.2.3			Dedicated use		
		1.	School use (per student)		\$1.00 per swim
					30

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	Carnivals (whole complex – per event)	\$123.00 +20.00
	Commercial use (whole complex)	\$62.00 60.00 per hour
23. WHAKATĀNE AND DISTRICT LIBRARIES		
23.1	Library charges	Charges 25/26
23.1.1	Membership for local residents	Free
23.1.2	Visitor card (limit of 5 items)	/month plus \$15.40 15.00 /month plus \$50.00 bond refundable bond on items
23.1.3	Replacement borrower's card	\$3.50
23.1.4	Rental items (Toy library)	As priced
23.1.5	Reservation fee/item	\$3.10 3.00
23.1.6	Interlibrary loan fee for items from reciprocal libraries/ Plus add-on costs charged by non-reciprocal libraries	\$8.00 or Actual cost
23.1.7	Sale of deleted stock	As priced
24. TE KŌPUTU A TE WHANGA A TOI (LIBRARY AND EXHIBITION CENTRE)		
24.1	Exhibitions	Charges 25/26
24.1.1	Admission to general exhibitions	Admission by donation
24.1.2	Admission to touring exhibitions	As priced
24.1.3	Commission for sale of art works and items on consignment	30 20 % (excluding GST)
24.2	Meeting rooms and galleries	Charges 25/26
24.2.1	Eastern Bay Energy Trust Room	per session (9.00am-12.30pm or 1.00pm-4.30pm) \$35.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

24.2.2	Activity Room	per session (9.00am-12.30pm or 1.00pm-4.30pm)	\$85.00
24.2.3	Sheaff Gallery	(up to four hours hireage from 5.15pm)	\$470.00 460.00
24.2.4	Brookfields Gallery	(up to four hours hireage from 5.15pm)	\$700.00 695.00
24.2.5	Museum Display Heritage Gallery	By application	
Notes:	1. A discount for non-profit community organisations may apply for all facility hireage 2. Other charges may be applicable All hireage subject to restrictions and condition		
25. TE WHARE TAONGA Ō TAKETAKE (WHAKATĀNE MUSEUM AND RESEARCH CENTRE)			
25.1	Meeting rooms		Charges 25/26
Notes:	Rooms and spaces available for use include: <ul style="list-style-type: none">Tohorā (Whale) – Research LibraryMangōpare (Hammer head shark) – Ground floor lobby / reception areaAihe (Dolphin) – Activity and Education SpaceTāmure (Snapper) – First floor lobby		
25.1.1	School use	Free	
25.1.2	Meetings	per session (9.00am-12.30pm or 1.00pm-4.30pm)	\$87.00 85.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

25.1.3	Afterhours events	(by arrangement only - up to four hours hireage on weekends or from 5:15pm weekdays)	\$461.00 450.00
25.2	Digital images on CD or USB flash drive		Charges 25/26
25.2.1	Scanning, colour photographs, reproduction and lamination fees on application		
25.3	Microfilm printouts		Charges 25/26
25.3.1	Microfilm printouts		\$1.05 1.00 per sheet (A4 only)
25.4	Online resource printouts		Charges 25/26
25.4.1	Per sheet (A4) digital resources from public terminals		\$0.25
25.5	Reproduction of photographs		Charges 25/26
25.5.1	6" x 4"		\$6.65 6.50
25.5.2	8" x 6"		\$10.25 10.00
25.5.3	8" x 10"		\$11.80 11.50
25.5.4	12" x 10"		\$21.50 21.00
25.5.5	15" x 12"		\$32.80 32.00
25.5.6	Urgent (less than 10 working days)	Add 100% for urgent fee	
Note:		Where no datasheet or digital file exists, a fee of \$2.50 will be charged. This will be refunded if an order for that image is placed. This file remains the property of the Whakatāne District Museum and Gallery.	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

25.5.7	Postage per order for postage and packing		
25.6	Publication Fee		
25.6.1	Publication fees will apply for every image reproduced from the collections and published in any way in the public domain (including reports, websites, exhibitions etc.). The scale of fees are:		
	1. local history and education publications;	per image or reproduction	\$17.45 17.00
	commercial publications	per image or reproduction	\$118.00 115.00
Notes:	1. A copy of all publications featuring the images from the Museum Collection is to be deposited free of charge by the author into the HD London Research Library These fees are on top of any charges for scanning and photographic reproduction		
25.7	Research Fee		
25.7.1	Use of the facilities for local users will be free of charge.		Free
25.7.2	There will be no charge for the first half hour for research requests; subsequent rate of \$25.60 25.00 per half hour will be levied, with a minimum chargeable period of half an hour and up to a maximum nominated by the customer. This charge is in addition to any charges for the photographic reproduction, photocopies and publication charges, which will be set at the normal rates.		

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

25.8 Photocopying Fees			
25.8.1	General photocopying fees will be charged in accordance with Section 35		
25.8.2	Long runs of single original files or papers	On application	
25.8.3	Large files (150 pages or more) or miscellaneous papers	per hour for staff time (or part thereof) and photocopying charges set out above	\$87.00 85.00 / hr

26. SPORTSGROUND RENTAL			
26.1	Regular reserve or sportsground users (charges for seasonal ground use)		Charges 25/26
Notes	Regular seasonal sportsground users: 1. Sportsground rentals contribute to sportsground maintenance costs. The actual rentals are as per the schedule below for the applicable summer or winter season. 2. Sportsground rentals are calculated on a 'per field' basis. Discounts are provided for use of multiple fields, school use or short seasons.		
26.1.1	Whakatāne		
	Reserve	Name of organisation	Fee type Fee (season)
	a) Eve Rimmer Sports Field	Trident High School	Ground rent \$462.00 450
		Mataatua Rugby League Club	\$923.00 900
	b) Red Conway Park	Marist Rugby and Sport	Ground rent \$923.00 900.00
	c) Rex Morpeth Park	Whakatāne Town Football Association	Ground rent \$2,309.00 2,250.00 (Winter)
		Twilight Cricket	Artificial wicket \$462.00 450.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

		Whakatāne Touch Association	Ground rent	\$2,309,002,250 -00
		Whakatāne Town Football Association (summer)		\$462,00450.00 (Summer)
		EBOP Cricket Club (clay wicket per season)		\$3,694,002,600 -00
d)	Athletic Domain	Whakatāne Athletic and Harriers Club	Ground rent	\$923,00900.00
e)	Rugby Park	Eastern Bay of Plenty Rugby Sub-Union	Ground rent	\$1,385,001,350.00
f)	Warren Park		Ground rent	\$923,00900.00
26.1.2 Rangitāiki				
	Reserve	Name of organisation	Fee type	Fee (season)
1.	Edgecumbe Domain	Edgecumbe Rugby and Sport	Ground rent	\$923,00900.00
		Edgecumbe Plains Rangers Soccer (Apr-Sep)		\$923,00900.00
2.	Eivers Park (Te Teko)	Te Teko Rugby Club	Ground rent	\$1,385,001,350 -00
3.	Dunderdale Park (Te Teko)	Te Teko Rugby Club	Ground rent	\$923,00900.00
4.	Richmond Park (Matatā)	Matatā Rugby Club	Ground rent	\$923,00900.00
5.	Awakeri Sports Fields	Awakeri Junior Soccer Club	Ground rent	\$923,00900.00
		Twilight Cricket	Ground rent	\$231,00225.00
26.1.3 Ōhope				
	Reserve	Name of organisation	Fee type	Fee (season)
1.	Bluett Park	Ōhope Junior Soccer Club	Ground rent	\$1,385,001,350 -00
2.	Bluett Park	Ōhope Tennis Club	Ground rent	\$364,00355.00
3.	Bluett Park	Twilight Cricket	Ground rent	\$231,00225.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

4.	Port Ōhope Recreational Reserve	EBOP Triathlon & Multisport Club	Ground rent	\$205.00 200.00
26.1.4 Tāneatua				
	Reserve	Name of organisation	Fee type	Fee (season)
1.	Tāneatua Domain and Recreationa l Reserve	Tāneatua Rugby Football Club Inc.	Ground rent	\$1,385.00 1,350.00
2.	Mitchell Park (Tāneatua)	Twilight Cricket Synthetic Cricket	Wicket	\$231.00 225.00 \$923.00 900.00
3.	Waimana Domain	Waimana Rugby Club	Ground rent	\$923.00 900.00
26.1.5 Murupara				
	Reserve	Fee		
1.	Galatea Domain and Recreational Reserve	Administered by the Galatea Reserves Management Committee		
27. PARKS AND RESERVES				
27.1	Casual use and events			Charges 25/26
27.1.1	Reserve hire fees			Daily rate
1.	Casual reserve hire (weddings, private use, general sporting use)			\$113.00 110.00
2.	Sports Tournaments			\$226.00 220.00
3.	Community events (must be free or koha admission to the public and evidence of community benefit provided)			\$113.00 110.00
4.	Commercial events – low risk			\$226.00 220.00
5.	Commercial events – medium risk			\$385.00 375.00
6.	Commercial events – high risk			\$718.00 700.00
7.	West End Reserve Salt Spray Surf School			\$821.00 800.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

<i>Note: Level of risk shall be determined by Whakatāne District Council and is based on size, duration, location and nature of the event. For more information, refer to 'Event Types and Timeframes' on Council's website.</i>			
27.1.2	Service charges		
1.	Utilities (e.g. power and water)		\$56.00 55.00
2.	Application & Processing Fee		\$46.00 45.00
27.1.3	Bonds		\$169.00
		(late application fee)	
1.	Low risk events		\$159.00 155.00
2.	Medium to high risk events		\$528.00 515.00
27.2	Pikowai Camping Area		Charges 25/26
1.	Per camp site per night (minimum charge based on 2 adults/2 children in all)		\$26.00 25.00
	Additional adult	per night	\$7.20 7.00
	Additional child	per night	\$3.10 3.00
27.3	Exclusive use reserve leases for clubrooms and pavilions		Charges 25/26
27.3.1	Reserve land allocated for permanent clubroom or building	Rent /annum plus utilities	\$549.00 535.00 / annum plus utilities
27.3.2	Reserve land allocated for permanent clubroom or building where a liquor license is held	Rent /annum plus utilities	\$1,098.00 1,070.00 / annum plus utilities
28. WHAKATĀNE WAR MEMORIAL COMPLEX HIRE			
28.1	Bond		Charges 25/26
1.	Social functions and high risk events		\$600.00 550.00 each
2.	Other functions and low risk events		\$300.00 220.00 each
28.2	Surcharges		Charges 25/26
Note: The total charges will be inclusive of air conditioning, heating, and theatre lighting (where appropriate) but exclusive of preparation and clean up charges which will be levied as set down for the appropriate section if applicable.		*50% surcharge for non-local organisations and 100% for commercial use (50-100% NEW)	
28.3	Little Theatre		Non-commercial Charges 25/26
28.3.1	General use (including rehearsal room)		

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	a) With no charge for admittance	per day or (up to 4 hours)	\$154.00 150.00 \$77.00 75.00
	b) With admittance charge	per day or (up to 4 hours)	\$287.00 280.00 \$144.00 140.00
28.4	Rehearsal Room	Non-commercial	Charges 25/26
28.4.1	Available for hire as a separate facility when the Little Theatre and stage area is not previously booked.	per hour	\$17.95 17.50
28.5	Foyer and Foyer bar	Non-commercial	Charges 25/26
Notes:	1. The Foyer area provides access to both the Little Theatre and the Reception Lounge. If exclusive use of the Foyer is required, the Theatre and the Reception Lounge must be booked. 2. Where the Foyer is used as an entrance or overflow area in conjunction with the Little Theatre and/or Reception Lounge there is no separate charge.		
28.6	Reception Lounge	Non-commercial	Charges 25/26
28.6.1	Social events, functions, meetings, seminars (including kitchen)		
	1. Half day		\$205.00 200.00
	Full day		\$380.00 370.00
	Hourly rate	per hour	\$56.00 55.00
28.6.2	Sporting use and local meetings		
	a) Full day		\$164.00 160.00
	b) Hourly rate	per hour	\$26.00 25.00
28.7	Stadium		Charges 25/26
Note:	For commercial and/or high risk events, the below fees plus 100% will apply.		
28.7.1	Sporting use	Non-commercial	
	1. Monday to Thursday 5:00pm to 10:00pm	per hour	\$41.00 40.00
	All other times		
	i) Adult club play or practice	per hour	\$26.00 25.00
	ii) Junior Club play or practice	per hour	\$15.40 15.00
	School use or local tournaments per day	per day	\$180.00 175.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

28.7.2 Other uses		
Social Functions, meetings, conferences, seminars, workshops, expos, youth events		
1.	Full day	\$380.00 370.00
2.	Half day	\$205.00 200.00
Hourly rate		\$56.00 55.00
28.8	Cleaning	Charges 25/26
28.8.1	Hirers may clean the facility themselves to avoid extra cleaning costs, so long as the hall has been restored to the condition originally set. This will be monitored by the hall Custodian. If the cleaning standard has not been met, the Custodian may advise the hirer to return and complete the task. Otherwise, the hirer will be charged \$50.00 per hour as well as any additional costs for cleaning the facility to the required standard.	
29. PUBLIC HALL HIRE (Edgecumbe War Memorial Hall and Ōhope Hall)		
29.1	Surcharge	Charges 25/26
A surcharge of 100% will be added for commercial operators/events. A surcharge of 50% will be added for non-local, non-commercial organisations (NEW).		
29.2	Bond fee	Charges 25/26
a)	Social Functions and high risk events	\$600.00 550.00
b)	Other Functions and low risk events	\$250.00 220.00
29.3	Social events and functions	Charges 25/26
a)	Full day	\$359.00 350.00
b)	Half day	\$205.00 200.00
c)	Hourly rate	\$56.00 55.00
29.4	Sporting use and local meetings	Charges 25/26
a)	Ōhope Hall	per hour \$31.0030.00
b)	Junior Sport Rate	per hour \$21.0020.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

	c) Edgumbe Hall	per hour	\$31.00 30.00
	d) Junior Support Rate	per hour	\$21.00 20.00
29.5	Edgumbe Community Library		Charges 25/26
	Lions Reading Room	per hour	\$15.40 15.00
30.	RURAL HALL HIRE (Manawahe, Otakiri, Tāneatua, Te Teko, Waimana-Nukuhou, Whakatāne Youth Centre and Murupara Sports Pavilion)		
30.1	Bond		Charges 25/26
	Bond fee for all Rural Halls		\$250.00 220.00
30.2	Rates		Charges 25/26
	a) Full day		\$123.00 120.00
	b) Half day		\$67.00 65.00
	c) Hourly rate		\$20.50 20.00
30.3	Murupara School and Community Hall		
	The Murupara School and Community Hall is available for general public use by arrangement only. Any bookings should be made directly through the Murupara Area School.		
31.	CIVIC CENTRE ROOM HIRE (Tōtara Event Space) Hire Days and Times: Monday, Thursday, Friday 5:30pm-8:30pm (3 hours)		
31.1	Bond		Charges 25/26
	Bond fee		\$205.00 200 each
31.2	Tōtara/Kiwi Space		Charges 25/26
	General Use		\$339.00 330 per evening
31.1	Miro/Kereru Space		Charges 25/26
	General Use		\$246.00 240 per evening
31.2	Tōtara/Kiwi/Miro/Kereru Space (Entire Space)		Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

a) General Use		\$ 513.00 500 per evening
b) Registered Non-Profit/Charitable Organisation		\$ 246.00 240 per evening
32. CEMETERIES		
Note: All memorials are at plot holder's expense. Plot fees include maintenance of the plot. Sections 31.1 to 31.6 refer to all cemeteries except Awakaponga.		
32.1	Purchase of plot	Charges 25/26
	a) Adults	\$ 2,360.00 2,300.00
	b) Children up to 12 years	\$ 1,180.00 1,150.00
	c) Children under 2 years	\$ 205.00 200.00
	d) RSA – returned service men and women	No charge
	e) Ashes plot	\$ 369.00 360.00
	f) Natural Burial Plot	\$ 2,360.00 2,300.00
32.2	Interment fees for graves	Charges 25/26
32.2.1	Weekdays (9:00am to 3:30pm)	
	1. Adults (including RSA)	\$ 816.00 795.00
	Children under 12 years	\$ 410.00 400.00
	Children under 2 years	\$ 205.00 200.00
	Second interment in grave (including RSA)	\$ 816.00 795.00
32.2.2	Saturdays (9:00am to 3:30pm)	
	1. Adults (including RSA)	\$ 1,1290.00 1,100.00
	Children under 12 years	\$ 528.00 515.00
	Children under 2 years	\$ 262.00 255.00
	Second interment in grave (including RSA)	\$ 1,129.00 1,100.00
32.2.3	Sundays & Public Holidays (9:00am to 3:30pm)	
	1. Adults (including RSA)	\$ 1,498.00 1,460.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

2.	Children under 12 years	\$739.00 <u>\$720.00</u>
3.	Children under 2 years	\$385.00 <u>\$375.00</u>
4.	Second interment in grave (including RSA)	\$1,452.00 <u>\$1,415.00</u>
32.3	Natural burial interment fees (inclusive of \$300 compost and tree fee)	Charges 25/26
32.3.1	Weekdays (9:00am to 3:30pm)	
1.	Adults	\$1,159.00 <u>\$1,130.00</u>
2.	Children under 12 years	\$728.00 <u>\$710.00</u>
3.	Children under 2 years	\$528.00 <u>\$515.00</u>
32.3.2	Saturdays (9:00am to 3:30pm)	
1.	Adults	\$1,477.00 <u>\$1,440.00</u>
2.	Children under 12 years	\$841.00 <u>\$820.00</u>
	Children under 2 years	\$580.00 <u>\$565.00</u>
32.3.3	Sundays & Public Holidays (9:00am to 3:30pm)	
1.	Adults	\$1,831.00 <u>\$1,785.00</u>
	Children under 12 years	\$1,052.00 <u>\$1,025.00</u>
	Children under 2 years	\$703.00 <u>\$685.00</u>
32.4	Ash interment and disinterment fees	Charges 25/26
32.4.1	Weekdays (9:00am to 3:30pm)	
1.	Ash interment, disinterment or additional interment in grave or an ash plot other than in the RSA section	\$298.00 <u>\$290.00</u>
	RSA ash interment or disinterment	\$231.00 <u>\$225.00</u>
32.4.2	Saturdays, Sundays & Public Holidays (9:00am to 3:30pm)	
1.	Ash interment, disinterment or additional interment in grave or an ash plot other than in the RSA section	\$441.00 <u>\$430.00</u>
32.5	Disinterment	Charges 25/26
32.5.1	Disinterment fee	\$4,427.00 <u>\$4,315.00</u>
32.5.2	Re-interment and purchase of plot	As per interment fees

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

32.6	Additional charges (outside normal operating hours)	Charges 25/26
32.6.1	Any work undertaken by the Sexton and Sexton's Assistant, outside of normal operating hours (including statutory holidays, or weekdays/Saturdays after 5pm)	\$103.00 100.00 per person per hour (or part hour)
33.	CREMATORIUM	
33.1	Crematorium fees	Charges 25/26
33.1.1	Weekdays (9:00am to 4:30pm)	
	1. Adult cremation	\$687.00 670.00
	Child cremation 5-12 years	\$241.00 235.00
	Child cremation under 5 years	\$123.00 120.00
33.1.2	Saturdays (9:00 – 4:30pm)	
	1. Adult cremation	\$923.00 900.00
	Child cremation 5-12 years	\$498.00 485.00
	Child cremation under 5 years	\$374.00 365.00
33.1.3	Sundays and Public Holidays (9:00am to 3:30pm)	
	a) Adult cremation	\$1,026.00 1000.00
	b) Child cremation 5-12 years	\$749.00 730.00
	c) Child cremation under 5 years	\$364.00 355.00
33.2	Additional Charges (outside normal hours)	Charges 25/26
33.2.1	Any work undertaken by the Sexton and Sexton's Assistant, outside of normal operating hours (including statutory holidays, or weekdays/Saturdays after 5pm)	\$103.00 100.00 per person per hour (or part hour)
	Chapel – Full service (Maximum 1 hour – 3:30pm last booking)	\$159.00 155.00
	Chapel – Committal (maximum 30 minutes – 4:00pm last booking)	\$87.00 85.00
34.	PROPERTY DOCUMENTATION CHARGES	
34.1	Leases and licences of Council land	Charges 25/26

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

34.1.1	Administration fee for new lease or licence application	\$349.00 340.00
34.1.2	Administration fee for renewal of lease or licence	\$144.00 140.00
34.1.3	Administration fee for assignment, subletting or variation of lease	\$231.00 225.00
34.1.4	Administration fee for Landlord’s consent application	\$174.00 170.00
34.2	Financial transactions	Charges 25/26
34.2.1	Processing release Rural Housing Loans, mortgage consents, etc.	\$231.00 225.00
34.3	Applications involving Council owned properties	Charges 25/26
34.3.1	Administration fee for boundary adjustments, reserve revocations	\$359.00 350.00

Strategy and Economic Development Department - Te Tari Rautaki me te Ōhanga

35. WHAKATĀNE AIRPORT		
35.1	All Visiting Aircraft Including Helicopters – Ex GST	Charges 25/26
35.1.1	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) 0 – 600kg	\$7.35 7.00
	b) 601 – 1500kg	\$14.70 14.00
	c) 1501 – 3000kg	\$28.35 27.00
	d) 3001kg and above	\$48.30 46.00
35.2	Locally Based Private Aircraft Including Helicopters – Ex GST (MCTOW)	Charges 25/26
35.2.1	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) 0 – 600	\$4.73 4.50
	b) 601 – 1500kg	\$9.45 9.00
	c) 1501 – 3000kg	\$16.54 15.75
	d) 3001kg and above	\$29.14 27.75
	e) Annual Bulk Fee – Unlimited (payable in advance)	\$210.00 200.00

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

35.3	Locally Based Training Aircraft Including Helicopters – Ex GST	Charges 25/26
35.3.1	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	a) 0 – 600kg	\$ 3,543.37
	b) 601 – 1500kg	\$7,096.75
	c) 1501 – 3000kg	\$ 12,401.81
	d) 3001kg and above	\$ 21,852.81
35.4	Locally Based Commercial Aircraft Including Training Aircraft and Helicopters Annual Fee – Ex GST (payable in advance)	Charges 25/26
35.4.1	MCTOW: Maximum Certified Take-off Weight (kilograms)	
	1. <600kg Unlimited	\$ 210,002.00
	Over 600kg Unlimited	\$ 735,007.00
35.5	Aircraft Parking – Ex GST	Charges 25/26
35.5.1	First 24 hrs FOC	
	Per 24 hr Period	\$ 8,408.00
35.6	Regular Passenger Transport	Charges 25/26
35.6.1	Passenger Charges – per arriving and departing passenger	Per negotiation
35.6.2	No charge for all emergency, search and rescue and hospital flights	Nil
36.	i-SITE	
	The i-SITE offers a number of advertising and display services. Prices are set through individual agreements, through the i-SITE.	

General - Ngā utu whānui

37.	PRINTING AND PHOTOCOPYING CHARGES		
37.1	General printing and photocopying charges		
	Paper size	Black and white	Colour
	A4 size	\$0.40 each	\$ 3,053.00 each
	A3 size	\$0.80 each	\$ 5,155.00 each

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

38. ACCESS TO OFFICIAL INFORMATION	
38.1	<p>Fixing the Amount of Charge</p> <p>The amount of charge for requests of official information will be determined by:</p> <p>a) The aggregate amount of staff time exceeding two hours spent to action the request. This will include search and retrieval of information, the provision of transcripts and the supervision of access.</p> <p>b) The number of A4 sized photocopies or printed pages to be provided. Non-standard sized photocopy or printed paper such as that used for reproducing maps and plans will be charged out as per the charges set down in this fees and charges schedule.</p> <p>c) For any other cost, the amount actually incurred in responding to the request. This will cover the provision of copies of video or audio and the provision of documents in electronic form, the retrieval of information off-site, or other situations where a direct charge is incurred.</p> <p>d) Where repeated requests from the same source are made in respect of a common subject over intervals of up to eight weeks, requests after the first should be aggregated for charging purposes.</p> <p>e) The charge shall represent a reasonable fee for access given. It may include time spent:</p> <p>(i) in searching an index to establish the location of the information; and</p> <p>(ii) in locating (physically) and extracting the information from the place where it is held; and</p> <p>(iii) in reading or reviewing the information; and</p> <p>(iv) in supervising the access to the information.</p> <p>f) The charge shall not include any allowance for:</p> <p>(i) extra time spent locating and retrieving information when it is not where it ought to be; or</p> <p>(ii) time spent deciding whether or not access should be allowed and in what form. Note however that the actual, physical editing of protected information is chargeable.</p>
38.2	<p>Staff time</p> <p>Time spent by staff searching for relevant material, abstracting and collating, copying, transcribing and supervising access where the total time involved is in excess of two hours shall be charged out as follows, after the second hour:</p> <p>a) \$5150-\$133430 per half hour or part thereof dependent on staff involved.</p> <p>b) Time spent by staff in deciding whether or not to approve access and in what form to provide information shall not be charged. While the decision to redact protected information is not chargeable, the physical editing is part of making the information available and is subject to charges.</p>
38.3	<p>Photocopying</p> <p>Photocopying or printing shall be charged out as per charges set down in section 37.</p>
38.4	<p>Other costs</p> <p>All other costs incurred shall be fixed at an amount which recovers up to the actual costs involved, including:</p> <p>a) the provision of documents in electronic form</p> <p>b) the retrieval of information off-site</p> <p>c) reproducing a video or audio recording</p> <p>d) arranging for the applicant to hear or view an audio or visual recording</p> <p>e) providing a copy of any map, plan or other document larger than A4 size</p>

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

38.5	Remission of charges
	<p>The liability to pay any charge may be modified or waived at the discretion of the Chief Executive. Such decisions shall be made on a case by case basis taking into consideration the following:</p> <p>a) whether payment might cause the applicant hardship</p> <p>b) whether remission or reduction of the charge would facilitate good relations with the public or assist the Council in its work</p> <p>c) whether remission or reduction of the charge would be in the public interest because it is likely to contribute significantly to public understanding of, or effective participation in, the operations or activities of the Council, and the disclosure of the information is not primarily in the commercial interest of the requester. In order to determine the level of public interest the following questions could be asked:</p> <p>(i) Is the use of the information by the requester likely to make a significant contribution to the operations and activities of the Council?</p> <p>(ii) Has the Council requested submissions from the public on a particular subject and is the information necessary to enable informed comment?</p> <p>(iii) Is the use of information likely to contribute significantly to the understanding of the subject by the public at large as opposed to the individual understanding of the requester or a narrow segment of interested people?</p> <p>(iv) Is the information already in the public domain in either the same or similar form which the requester could acquire without substantial cost?</p> <p>(v) Is the public at large the primary beneficiary of the expenditure of public funds necessary to release the information or is it for the requester or a narrow segment of interested persons?</p> <p>(vi) Is the information primarily in the commercial interest of the requester rather than the public interest?</p>
38.6	Deposit
38.6.1	A \$50.00 deposit may be required where the charge is likely to exceed \$100.00 or where some assurance of payment is required to avoid waste of resources. A deposit may only be requested after a decision has been made to make the information available.
38.6.2	The applicant shall be notified of the amount of deposit required, the method of calculating the charge and the likely final amount to be paid. Work on the request may be suspended pending receipt of the deposit.
38.6.3	The unused portion of any deposit will be refunded to the applicant together with a statement detailing how the balance was expended.
38.7	Ombudsman Investigations
38.7.1	Applicants will be advised at the time they are informed of charges to be paid, that in terms of section 28(1)(b) of the Official Information Act 1982, the Ombudsman may investigate and review any decision on the charge to be paid in respect of a request for access to official information.
38.7.2	A record will be kept of all costs incurred. Whenever a liability to pay is incurred the applicant will be notified of the method of calculating the charge and this fact noted on the record.
38.7.3	Any Ombudsman discharging statutory functions of investigation under the Ombudsmen Act 1975 in terms of the Local Government Official Information and Meetings Act 1987 is not subject to any charging regime.
38.8	Cost control
38.8.1	In order to reduce the amount of staff time and resources incurred in dealing with requests the Council may ask for requests for official information to be in writing in order to narrow down the scope of the request and avoid confusion as to what is being requested.
38.8.2	The Council may refer the request to another organisation if the request relates more closely to the functions of another Council or government department.

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

39. MISCELLANEOUS FEES		
39.1	Any requests for information from all Council departments not otherwise specified	At cost
39.2	Other certificates or approvals	\$159.00 155.00
39.3	Record of title/certificate of title	\$41.00 40.00
39.4	Survey plans	\$20.50 20.00
40. STAFF TIME		
40.1	Unless otherwise specified, all staff will be charged out at the following rates	\$280.00
	a) \$100.00 per hour or part thereof, with a minimum half hour charge, and	
	b) The charge out rate referred to above will be set in accordance with the seniority or grading of the staff member required to deal with the request.	

Appendix 1 - TRADEWASTE FEES AND CHARGES

Introduction

In accordance with the Whakatāne District Council Combined Waters Bylaw 2017, Trade Waste fees and charges will be set through the Annual Plan process. The Council’s Fees and Charges document provides the mechanism for achieving this purpose and is reviewed annually as part of the Council’s Long Term Plan or Annual Plan process (as relevant in any given year).

Trade Waste Charges

Fees and Charges for the disposal of trade waste under the Combined Three Waters Bylaw will be charged on the following basis:

A. Administrative Charges		
Category	Description	Fee
Administration	Application fee, one annual inspection, annual user charges, re-issue of consent to new occupier, site inspection at installation.	\$140
Processing	Building consent and trade waste consent application compliance processing costs	Actual cost based on Council officer hourly rates
Monitoring	Additional compliance monitoring inspections in addition over one allowed under administrative fee	Actual
Hourly rate	Trade Waste Officer	\$100 per hour
Testing	Analysis costs for testing required pursuant to the trade waste consent	Actual cost
B. Trade Waste Charges		
Category	Description	

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

B1	Volume	Payment based on the volume discharged \$/m³
B2	Suspended solids	Payment based on the mass of suspended solids \$/kg
B3	Organic loading	Biochemical oxygen demand or chemical oxygen demand \$/kg
B4	Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg
B5	Phosphorus	Payment based on the defined form(s) of phosphorus \$/kg
B6	Metals	Payment based on the defined form(s) of the metal(s) \$/kg
B7	Enterococci	Payment based on the number of enterococci \$/cfu/100ml
B8	Transmissivity	A charge based on the inhibiting nature of the Trade Waste to UV light used by any disinfection process.
B9	Screenable Solids	Payment based on the mass of screenable solids \$/kg.
B10	Toxicity charge	Payment based on the defined form(s) of the toxic substance(s) \$/kg and/or \$/m³
B11	Incentive rebate	A rebate for discharging materials beneficial to the Sewerage System \$/kg and/or \$/m³
B12	Depreciation	Operating cost related to capital and normally spread across the volume and mass charges.
B13	Capital	Apportioned upfront or term commitment capital cost of specific infrastructure required to accommodate a conditional consent.
C. Tankered Waste Charges		
C1	Tankered Wastes	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on the Trade Waste category
C2	Toxicity	Payment based on the defined form(s) of the toxic substance(s) \$/kg and/or \$/m³

SYSTEM OF CHARGING IN RESPECT OF VOLUME AND STRENGTH OF TRADE WASTES AND SPECIAL WASTES

- Trade wastes producers will be charged the actual cost involved in treating the trade wastes received by Council into the sewer or treatment plant.
- The total cost to Council of receiving, conveying, treating and disposing of wastewater from within its district is made up of capital, maintenance, operating consumables, labour and administration costs.
- The costs for each discharger of wastewater are apportioned to volume, Biochemical Oxygen Demand (BOD₅), Inert Suspended Solids (ISS), Volatile Suspended Solids (VSS), total nitrogen (TN) and total phosphorous (TP) of discharged wastewater, and summed to give the total costs of reticulation to, and treatment at, the treatment plant.
- The average annual volume in cubic metres of all sewage, wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each subsequent financial year, is designated as Q (m³/year).
- The average annual BOD₅ in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as B_w (kg/year).
- The average annual ISS in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as D_w (kg/year).
- The average annual VSS in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as E_w (kg/year).

10.2.1 Appendix 1 - Fees and Charges 2025/26(Cont.)

8. The average annual TN in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as F_w (kg/year).
9. The average annual TP in kilograms of all sewage wastes etc. received at the Council’s treatment plant where the trade wastes are treated, during each financial year shall be designated as G_w (kg/year).
10. The estimated annual cost of receiving and disposing of (but not treatment) all such sewage during each subsequent financial year is designated as C₁ (\$).
11. The estimated annual costs to the Council for treatment of all sewage during each financial year is designated as C₂ (\$), and apportioned to volume, BOD₅, ISS, VSS, TN and TP on a site specific basis relating to wastewater treatment processes. The estimated apportionment of costs is shown below, however Council reserves the right to amend the basis of apportionment based on actual operational costs incurred in a given financial year.

System	% of total operational treatment cost apportioned to					
	Volume	BOD ₅	ISS	VSS	TN	TP
Other WwTP	To be confirmed on an individual basis					

12. Charges in respect of volume of wastes shall be based on either the measured volume of wastewater discharged from the premises or the volume estimated from the measured volume of water entering the premises during the period corresponding most closely with each financial year. This volume shall be designated as V (m³/year).
13. The charges in respect of BOD₅, ISS, VSS, TN and TP shall be based on the measured composition of wastewater discharged from the premises during the period corresponding most closely with each financial year. This BOD₅, ISS, VSS, TN and TP shall be respectively designated B_T, D_T, E_T, F_T, and G_T (kg/year).
14. The charge for each financial year levied by the Council on the occupier shall be calculated using the following formula:

Annual Trade Waste Charge =

$$\left(C_1 \times \frac{V}{Q} \right) + \left[C_2 \times \left[\left(\frac{V}{Q} \times Volume \right) + \left(\frac{B_T}{B_W} \times BOD \right) + \left(\frac{D_T}{D_W} \times ISS \right) + \left(\frac{E_T}{E_W} \times VSS \right) + \left(\frac{F_T}{F_W} \times TN \right) + \left(\frac{G_T}{G_W} \times TP \right) \right] \right]$$

Where Volume, BOD₅, ISS, VSS, TN and TP should be replaced by the relevant percentages shown in (11) above.

In calculating any such charge any domestic sewage discharged from the premises affected shall be deemed to be trade wastes.

15. The occupier will also be levied all reasonable costs incurred by Council to measure the discharge volume or characterise the discharged wastewater as required to determine (12) and (13) above.
16. Where the trade waste charge calculated, is less than the uniform water closet/ urinal charge which would be applicable to this property, then the uniform water closet /pan charge will apply.
17. Council reserves the right to amend this trade waste charging system as required to recover actual operational costs relating to wastewater reticulation, treatment and disposal.

10.2.2 Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028

10.2.2 Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028

10.2.2 Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028(Cont.)

Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028

Whakatāne Airport Landing Fees and Charges – Effective 01/07/2024				
All Visiting Aircraft Including Helicopters - Ex GST				
MCTOW	2025	2026	2027	2028
0 – 600kg	\$7.00	\$7.35	\$7.72	\$8.10
601 – 1500kg	\$14.00	\$14.70	\$15.44	\$16.22
1501 – 3000kg	\$27.00	\$28.35	\$29.77	\$31.26
3001kg and above	\$46.00	\$48.30	\$50.72	\$53.26
Locally Based Private Aircraft Including Helicopters - Ex GST				
MCTOW	2025	2026	2027	2028
0 – 600kg	\$4.50	\$4.73	\$4.97	\$5.22
601 – 1500kg	\$9.00	\$9.45	\$9.93	\$10.43
1501 – 3000kg	\$15.75	\$16.54	\$17.37	\$18.24
3001kg and above	\$27.75	\$29.14	\$30.60	\$32.13
Annual Bulk Fee – Unlimited	\$200.00	\$210.00	\$220.50	\$231.53
Locally Based Training Aircraft Including Helicopters - Ex GST				
MCTOW	2025	2026	2027	2028
0 – 600kg	\$3.37	\$3.54	\$3.72	\$3.90
601 – 1500kg	\$6.75	\$7.09	\$7.44	\$7.81
1501 – 3000kg	\$11.81	\$12.40	\$13.02	\$13.67
3001kg and above	\$20.81	\$21.85	\$22.94	\$24.09

10.2.2 Appendix 2 - Airport Fees and Charges Schedule 2024 – 2028(Cont.)

Locally Based Commercial Aircraft Including Training Aircraft and Helicopters Annual Fee - Ex GST				
MCTOW	2025	2026	2027	2028
< 600kg Unlimited	\$200.00	\$210.00	\$220.50	\$231.53
Over 600kg Unlimited	\$700.00	\$735.00	\$771.75	\$810.33
Aircraft Parking - Ex GST				
First 24 hrs FOC	2025	2026	2027	2028
Per 24 hr Period	\$8.00	\$8.40	\$8.82	\$9.26
Notes: Regular Passenger Transport (RPT) – By Negotiation. No Charge for All Emergency, Search and Rescue and Hospital Flights.				

10.3 Annual Plan 2025/26**10.3 Annual Plan 2025/26**To: **Whakatāne District Council**Date: **Thursday, 26 June 2025**Author: **E Fenton / Senior Strategic Policy Analyst**Authoriser: **L Woolsey / GM Strategy and Growth**Reference: **A2909540****1. Reason for the report - *Te Take mō tēnei rīpoata***

This report presents the content for the proposed Annual Plan 2025/26 (Appendix 1) to the Council for adoption.

2. Recommendations - *Tohutohu akiaki*

1. THAT the Whakatāne District Council **receives** the Annual Plan 2025/26; and
2. THAT the Whakatāne District Council **adopts** the Annual Plan 2025/26 in accordance with section 95 of the Local Government Act 2002, with a rates increase of 11.7% (Option 1); and,
3. THAT the Whakatāne District Council **agrees** to not fund the local share of the depreciation for the recent revaluation of the roading assets in the next financial year (25/26); and,
4. THAT that Whakatāne District Council **delegates** the Chief Executive to make minor editorial changes to the Annual Plan 2025/26, including design changes, prior to its finalisation and publication on the Council website.

3. Background - *He tirohanga whakamuri***3.1. Annual Plan – Legislative requirements**

Section 95 of the Local Government Act 2002 requires Council to adopt an Annual Plan prior to the beginning of the financial year to which it relates (by 30 June 2025). The Annual Plan 2025/26 is the budget update for the second year of the Council's Long Term Plan 2024-34 and covers the period 1 July 2025 to June 2026.

The purpose of an Annual Plan is to allow for variations to a Long Term Plan, outline the proposed annual budget and funding impact statement for the year; provide integrated decision making and co-ordination of the resources of the Council; and contribute to the accountability of the Council to the community.

10.3 Annual Plan 2025/26(Cont.)**4. Discussion – Kōrerorero****4.1. Development of the Annual Plan Budget**

On 7 November 2024, Council approved the proposed approach to the 2025/26 Annual Plan. This approach acknowledged that the adoption of the Long Term Plan recently set budgets and work programmes for the coming year and that no significant changes to work programmes and budgets were desired. Direction was provided to maintain or slightly reduce the Long Term Plan budgeted rates.

Council has an operating deficit for 2026 as forecast in the Long Term Plan. This deficit means that Council is continuing to borrow annually to meet operational costs, a position that is not financially sustainable.

At the Council briefing on 19 February 2025, Council was presented with a budget that included identified savings, and Council indicated its preference to use these savings to deliver a budget with a reduced average rates increase of 11.7% (down from the 12.7% increase for Year 2 of the Long Term Plan). The remainder of the savings was to be applied to reducing the annual operating deficit.

At the 20 March 2025 Council meeting, Council approved the proposed draft Annual Plan 2025/26 budget reducing the forecast Long Term Plan Year 2 rate increase down from an average of 12.7% to 11.7%, and that consultation was not required.

4.2. Additional changes as a result of a revaluation of our roading assets

A roading asset revaluation has been carried out in accordance with the standard three-year review cycle. This valuation is a required process to accurately reflect the impacts of inflation and asset additions when reporting financials. The revaluation of roading assets involves updating the asset value on Council's balance sheet – typically based on optimised depreciated replacement cost.

The Long Term Plan 2024/34 indicated the value of roading assets would increase by between \$50-\$60 million for year 1 of the LTP. The Finance Team allowed for this level of change in the draft budget. However, the valuation dated 30 April 2025, which is currently under peer review, is now approximately \$250 million higher than the previous value, an additional \$200 million higher than expected in the LTP. If the valuation is confirmed depreciation on roading assets is likely to increase from approximately \$10 million to \$16 million per annum commencing 1 July 2025.

When updating the Annual Plan document and our budgets to account for the most accurate financial information available, Council should consider the impacts on the Annual Plan. That is;

What is the impact to the balance sheet of Council, and what is the impact to the operating expenditure of Council. Council can then decide what level of funding should be applied towards this depreciation.

Schedule 10, Clause 14 of the Local Government Act 2002, which deals with the funding for depreciation by Councils, requires;

- Councils to include in their LTP a statement on the extent to which they fund the depreciation of assets. It also requires them to explain any decision not to fund 100% of depreciation, including the reasons for that decision and the implications for the sustainability of the service delivery.

10.3 Annual Plan 2025/26(Cont.)

In essence, councils must be transparent about;

- Whether they are fully funding depreciation,
- Why they might choose not to,
- And what that means for the long-term management of their infrastructure and services.

In the case of our Transport Connections activity, the service provision is a joint arrangement between Council and the Crown, through Waka Kotahi. The responsibility of managing, maintaining, and enhancing the transport network sits with Council, and the Crown through Waka Kotahi provides funding support in the form of a Funding Assistance Rate (FAR). For Whakatane District our FAR is 65%, meaning that our ratepayers pay 35% of the cost through rates.

It is normal practice within the Local Government sector to not fund 100% of the depreciation for roading. This is because there is an ongoing commitment and expectation of funding from the Crown. Therefore, most Councils will only fund the local share of the roading depreciation (for Council – 35%).

Waka Kotahi funds Councils through a three-year roading programme that aligns with Council's Long Term Plan processes, meaning our programme for transport is fixed. Funding additional depreciation now will not result in the ability to increase our programme of renewals. The next opportunity for Council to revise this programme will be through the development of the next Long Term Plan 2027-37.

Consideration is needed of the cost assumptions in the transport programme of the Long Term Plan 2024-34 that was approved by Waka Kotahi. The programme reflected the expected increases in cost as a result of inflation on the projects that were put forward. These cost increases were real at the time and had been since post COVID. So, in essence, the asset revaluation is lagging in terms of timing in relation to the budgets and work programmes Council had already prepared (approved by Waka Kotahi) and committed to delivering for the community.

In summary, Council has 3 options in relation to how it can respond to the recent revaluation;

1. raise rates to fund the local share in its entirety (average 14.7% increase);
2. partially raise rates to fund a component of the local share (average 12.7% increase); Or
3. keep rates in alignment with the previous direction from Council (average 11.7% increase).

Each option has its own merits and is compliant with the Local Government Act 2002. Council should note the first option has, however, been excluded for consideration in this paper. This is due to the significant change and variation fully funding the local share of depreciation would have on the Annual Plan and Long Term Plan 2024-34, as well as the potential for a requirement to consult on the resulting rates increase.

5. Options Analysis - *Ngā Kōwhiringa*

5.1. **Option 1 (recommended option) – the Annual Plan 2025/26 with an average rates increase of 11.7% and the balance of savings applied to reducing the operating deficit as agreed by Council on 20 March 2025, and do not fund the local share of the depreciation Adopt for the recent indicative revaluation of the roading assets in the 25/26 financial year.**

This recommendation is consistent with the draft budget agreed and communicated to the community earlier this year.

10.3 Annual Plan 2025/26(Cont.)

The infrastructure renewals programme forecasts in the 2024-34 Long Term Plan included inflationary adjustments providing some comfort that the increase in asset value has already been captured in the budget. These forecasts are also reflected in our 3-year approved work programme with Waka Kotahi. Council can revisit depreciation in the 2026/27 Annual Plan process which will commence in November this year. Choosing not to fund the additional depreciation at the current time will negatively impact Councils 'Balanced Budget' and 'Essential Services' prudence benchmarks with the impact being equivalent to 3% of rates or \$2.1 million.

Advantages	Disadvantages
<ul style="list-style-type: none"> Consistency with Council's decision in March 2025 – to reduce average rates in the Long Term Plan for 2025/26 from 12.7 % to 11.7% and apply other savings to reducing the level of operating deficit. 	<ul style="list-style-type: none"> Balanced Budget and Essential Services Prudence benchmarks negatively impacted (equivalent to 3% of rates or \$2.1 million)

5.2. Option 2 - Maintain the average rates increase in year 2 of the LTP of 12.7%.

Council splits the depreciation with Waka Kotahi based on the Funding Assistance Rate (FAR). The local share of the estimated increase to depreciation from the new transport valuations, still under peer review, is equivalent to 3% rates increase. Raising rates by an average of 14.7% in year two is not considered viable, as outlined in section 1.3 above. There is, however, an option for Council to revert to the decision made and consulted on in the Long Term Plan 2024-34 to increase rates by an average of 12.7% in year two. Some of the 2.2% savings would fund some of the depreciation of the transport asset revaluation and a proportion would maintain part of the savings that have been completed to date.

Advantages	Disadvantages
<ul style="list-style-type: none"> Savings that have been made to date will be locked in. Reduces the negative impact of 'Balanced Budget' and 'Essential Services' prudence benchmarks compared to option one (11.7% average rates increase). 	<ul style="list-style-type: none"> The community is expecting a lower rates increase based on the draft budget. Additional time may be needed if adjustments to the budget and rates resolutions are required, which may affect our ability to meet statutory timeframes. An additional extraordinary Council meeting will be required to confirm the rates resolution once adjustments to the budget have been made.

6. Significance and Engagement Assessment - Aromatawai Pāhekoheko**6.1. Assessment of Significance**

In March 2025, Council approved the draft budget of the Annual Plan 2025/26 and decided that consultation was not required due to low to moderate significance.

10.3 Annual Plan 2025/26(Cont.)

Significance Criteria	Comments	Impact Assessment
Level of community interest: Expected level of community interest, opposition or controversy involved.	The Annual Plan and associated budget are expected to have community interest due to the decisions made towards rates and Council debt. It is rated moderate as the rates increased is lower than the forecast in the Long Term Plan.	Moderate
Level of impact on current and future wellbeing: Expected level of adverse impact on the current and future wellbeing of our communities or District.	There is no change to the current level of service	Low
Rating impact: Expected costs to the community, or sectors of the community, in terms of rates.	The Long Term Plan forecast a Year 2 rates increase of 12.7%. However, cost savings have enabled this to be reduced to 11.7%.	Low
Financial impact: Expected financial impact on the Council, including on budgets, reserves, debt levels, overall rates, and limits in the Financial Strategy.	Staff have identified 2.2% of savings and for the draft budget presented to Council 20 March 2025. Council preferred to use those savings to reduce forecast average rates increase down to 11.7%, and put the balance against reducing Councils operating deficit. The transport roading asset valuation (draft), currently under peer review, was recently received which valued the assets over \$200 million higher than budgeted for. During the next Long Term Plan Council will need to consider the impacts of changes to depreciation.	Low
Consistency: Extent to which a proposal or decision is consistent with the Council's strategic direction, policies and significant decisions already made.	The options are consistent with previous Council decisions and finance policies and practices.	Low
Reversibility: Expected level of difficulty to reverse the proposal or decision, once committed to.	Any future adjustments can be changed though the development of the next Annual Plan 2026/27 and/or Long Term Plan 27-37.	Low

10.3 Annual Plan 2025/26(Cont.)

Significance Criteria	Comments	Impact Assessment
Impact on Māori: Expected level of impact on Māori, considering the relationship of Māori and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.	No direct impact on Te Toi Whakareī - Māori relationship strategy. Impacts from rates generally are considered in the Long Term Plan forecasts. Māori make nearly half of Whakatāne District. The decision to reduce the rates down 1% to 11.7% may provide some relief to Māori in the District.	Low
Impact on levels of service: Expected degree to which the Council's levels of service will be impacted.	There are no significant changes to levels of service as outlined in Year 2 of the Long Term Plan.	Low
Impact on strategic assets: Expected impact on the performance or intended performance of the Council's Strategic Assets, for the purpose for which they are held.	The Annual Plan 2025/26 does not seek sale of a strategic asset and has no or low impact on the performance of strategic assets.	Low

6.2. Engagement and Community Views

In March 2025, Council approved the draft budget of the Annual Plan 2025/26 proposing 11.7% rates increase. In alignment with Council's Significance and Engagement Policy, Council also agreed that consultation was not required due to the low to moderate significance of the proposed changes. Communities were previously consulted on an average increase rates rise of 12.7% during the Long Term Plan process.

7. Considerations - *Whai Whakaaro***7.1. Strategic Alignment**

Proposals are in keeping with the strategic direction and priorities of the Long Term Plan and there are no inconsistencies with any of the Council's policies.

7.2. Legal

This report is part of the Annual Plan process and continuation of the Long Term Plan process. Under section 95 of the Local Government Act 2002, the Council is required to adopt an Annual Plan for 2025/26 by 30 June 2025.

7.3. Financial/Budget Considerations

The Annual Plan sets out the budget for the year 2025/26. Budget considerations including impact on operating deficit, rating impact, and the newfound information regarding the increased roading depreciation are mentioned throughout this report.

10.3.1 Appendix 1 – Annual Plan 2025/26**7.4. Climate Change Assessment**

Some individual budget items such as three waters and transport may have a climate change impact. Climate changes impacts will be assessed as part of the delivery of specific project and activities.

There are no significant or notable impacts associated with the matters of this report.

7.5. Risks

Risk	Description and/or Mitigation
Reputational Risk	<p>Communications material has been presented to the community advising the average rates increase of 11.7% (a reduction of 1% from the proposed 12.7%), the savings application to the operating deficit and the reduction in period of time (25 years to 10 years) to achieve a balanced budget.</p> <p>An increase of rates beyond what has been communicated could create confusion and dissatisfaction in the community.</p>

8. Next Steps – E whai ake nei

Following the Council's decision, a designed version of the Annual Plan 2025/26 will be published and available for the public.

Attached to this Report:

- Appendix 1 – Annual Plan 2025/26

10.3.1 Appendix 1 – Annual Plan 2025/26

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Annual Plan 2025-26 [COVER PAGE]

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

He mihi- welcome

Ki ngā awa e rere nei,
Ki ngā wai pūngarungaru o Te Moana nui a Toi,
He taonga tuku iho ngā tongarerewa ngaruru o tō tātau rohe.
Tirohia te pae tawhiti,
Ki te tau e heke mai nei,
Ki ngā piki me ngā heke o tēnei ao pāhekeheke,
Whakamaheretia ngā rā e tatū iho nei,
Kia ita, kia ū, kia pūkeke,
Mō nāianei, otirā mō te āpōpō.

‘Tis dark, ‘tis dark, ‘tis light, ‘tis light
There is light on the horizon
‘Tis light, ‘tis light, daylight has arrived.
We acknowledge the majestic mountains of the district,
To the flowing rivers,
To the rippling ocean of Te Moana nui a Toi,
The abundant treasures of our district are a gift handed down to us.
Look to the future,
To the year ahead,
To the peaks and troughs of this uncertain world,
Plan for the days ahead,
So that we are fixed, resolute, and steadfast,
For now and in the future.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Message from the Mayor

He kupu nā te Koromatua

Mayor's Introduction – Whakatāne District Council Annual Plan 2025/26

I think it is true to say that in the development of a Long Term Plan or Annual Plan no one gets everything they want. It involves significant negotiation and compromise. Plans are not set in stone; they are developed in a particular context and when the data and facts change so should the plans. We get a chance to adapt every year through the annual plan process.

As Mayor of the Whakatāne District, I am under no illusion that an average rates increase of 11.7% will be welcomed with open arms. Frankly, it is more than I - and probably much of the community would welcome. Consumer Price Index inflation peaked in quarter 2 of 2022 at 7.3 % which was only a few months before I was elected, and the geopolitical situation has deteriorated. This inflation rate is lower than what councils face because councils buy different things to the average consumer. This has been the reality Council has had to face — the outcome of an increasingly complex balancing act between financial responsibility, service delivery, and long-term investment in our district.

The district was not alone in fronting these challenges and we landed on rates for Year 1 of Long Term Plan 2024-34 that were about average over the country.

When Council adopted the Long Term Plan last year, the economic environment was unstable and still highly unpredictable, and it remains that way. I highlighted the situation in my expectations document, stressed the issue of affordability and called for moderation in spending and a freeze on staff hiring.

[Read the Mayor's Expectations for LTP 2024-2034 »](#)

Since the peak of inflation in quarter 2 of 2022, we've seen inflation and interest rates ease, giving us a narrow but important opportunity to revisit our numbers. Staff were directed — rightly — to find savings without compromising the future. And they have delivered, with a 2.2% reduction in proposed operating expenditure compared to the Long Term Plan forecast for 2025/26.

This has enabled us to bring the projected rates increase down from 12.7% to 11.7%, while also making meaningful strides to reduce our operating deficit and future borrowing costs. It's not the ideal outcome — in my opinion it's the compromise we could land on. Following robust debate Council chose to strike a

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

balance: some relief for ratepayers now, with a quicker pathway to balancing the books. Call it the art of compromise.

I am pleased that no new staff will be added in Year 2 of the Long Term Plan— something I have consistently pushed for — and the number of planned new full-time equivalents over the full term of the plan has been reduced from 32 to 26. As I said in one of our public meetings *'it is not ideal, but we are heading in the right direction'*. I believe our new Chief Executive shares the view that more can and should be done.

This year's Annual Plan does not contain significant changes to our agreed work programme, and so, after careful consideration, Council is proposing not to undertake formal consultation. We will, however, ensure our community understands the decisions being made and why — and we remain open to feedback, as always.

I won't pretend this budget is cause for celebration. But it is a pragmatic and necessary response to the situation before us. We are still investing in our future, keeping our district moving forward — and doing it with fewer resources than originally planned.

We can't borrow our way out of this. We can't spend without discipline. And we can't ignore the very real pressures our residents are facing. This plan reflects that reality — as uncomfortable as it may be for some — and keeps us on a path toward a more financially resilient Whakatāne District.

Dr Victor Luca

Mayor of Whakatāne

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Message from the Chief Executive

He kupu nā te Toihautū

(Photo of CE Steven Perdia)

The 2025-26 Annual Plan is the first I have overseen as Chief Executive of Whakatāne District Council.

Councillors remain conscious of the impacts that the 'inflationary hangover' has had on households and the preparations for the Annual Plan budget, which the Executive Team started in October 2024, was predicted on cost management. I've committed to shifting the focus of the organisation to be more cost sensitive while maintaining the balance of prudence with the ability to deliver committed levels of service to our communities.

I'm really pleased that my Executive Team and all staff involved in the budgeting process quickly rallied to find 2.2% of savings given the volume of new costs the Council will have to absorb over the next year, such as a fee for the government's new Water Regulator. These savings allowed us to present to Council a draft Annual Plan that gave our Elected Members options; to apply some, or all, of the savings to reduce the forecast rates increase; or allocate a portion of savings to reducing our operating deficit quicker.

It's always good to have options.

Our savings in this Annual Plan were achieved through mandatory reductions from the New Zealand Transport Authority in transport funding, changes to requirements for waste collection from central government and lower than forecast interest rates. Additional to this staff found savings from line by line reductions of non-essential operating expenditure, we slowed some projects down and I proposed zero additional full-time equivalents in Year 2.

Overall, I would describe this Annual Plan as a tightening of the belt with limited impact on the services that Council delivers to the community.

Looking ahead, I'm confident that with continued collaboration between Council and staff, we can navigate the continuing financial challenges while still delivering quality services. I'd like to thank our Mayor and Councillors for their thoughtful deliberations and steady leadership through this process. Together, I believe, we are building a more resilient organisation—one that is not only responsive to current pressures but also better positioned to support the long-term wellbeing and prosperity of the Whakatāne District.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Contents

Annual Plan 2025-26 [COVER PAGE]	1
He mihi - welcome	2
Message from the Mayor	3
Message from the Chief Executive.....	5
Contents.....	7
Welcome to our Annual Plan 2025/26.....	11
Planning cycle.....	11
<COVER PAGE> PART ONE: YOUR COUNCIL Te Kaunihera.....	13
Your Councillors Ngā Kaikaunihera.....	14
Your Māori ward Councillors.....	14
Ngā Kaikaunihera Takiwā Māori.....	14
Your Community Boards	15
Ngā Poari Hapori	15
The Council's vision and priorities.....	18
Te matakiteanga me ngā whakaarotau o te Kaunihera.....	18
Council's visionTō mātau matakiteanga	18
Council's strategic priorities	19
What work does the Council do?.....	20
He aha te mahi a te Kaunihera?	20

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

<COVER PAGE>PART TWO: OUR 2025/26 ANNUAL PLAN Te Mahere ā-tau 2025/26.....	22
The Annual Plan process this year	23
No significant changes from the Long Term Plan 2024-34.....	23
Ngā whaiwhakaaro o te Mahere ā-tau 2025/26	23
Changes and adjustments from our Long Term Plan 2024-34.....	27
Ngā panonitanga i te Mahere Pae Tawhiti 2024-34	27
Key projects and priorities for 2025/26 Ngā waitara me ngā whakaarotau matua 2025/26	29
Key changes in capital expenditure.....	34
Ngā panonitanga matua i te whakapaunga utu rawa	34
Key changes in operating expenditure Ngā panonitanga matua i te whakapaunga utu mahi	36
Part three: What our 2025/26 plan will cost Te utu o te mahere 2025/26	38
Funding Impact Statement – whole of Council.....	39
Tirohanga whānui ki ngā utu - Te Kaunihera katoa	39
Funding Impact Statement – rating	46
Tirohanga whānui ki ngā utu - tāke kaunihera	46
Indicative Property Rates	52
Annual budget in detail [COVER PAGE] Ngā Taipitopito o te Mahere Pūtea ā-tau	56
Prospective Financial Statements	57
Ngā Matapae Whakapuakanga Ahumoni	57
Notes to the Prospective Financial Statements Ngā kupu āpiti ki ngā Matapae Whakapuakanga Ahumoni	67

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Summary of significant accounting policies Whakarāpopototanga o ngā kaupapa here pūtea matua.....	74
Revenue	74
Leases 78	
Other financial assets	79
Inventory	82
Property, plant and equipment.....	82
INFRASTRUCTURAL AND OPERATIONAL ASSET YEARS	86
INTANGIBLE ASSETS Ngā rawa henumi	88
Software acquisition and development	88
Amortisation	88
Software as a service (SaaS).....	88
Impairment of intangible assets	89
Value in use for non-cash-generating assets.....	89
Value in use for cash-generating assets	89
Forestry assets 89	
Investment property	89
Payables 90	
Borrowings 90	
Employee entitlements	90
Superannuation scheme	91
Annual Plan Disclosure Statement	95
	9

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Welcome to our Annual Plan 2025/26

Nau mai ki te Mahere ā-tau 2025/26

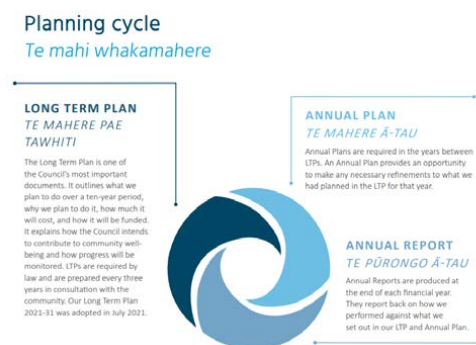
This document outlines the budget and work plans for the year starting 1 July 2025 and identifies how these have changed from the proposals for Year Two of our 2024-34 Long Term Plan. Essentially, it sets our direction for the year ahead and provides transparency and accountability to our community. Our Annual Plan for 2025/26 does not significantly differ from what was proposed in the budget and key projects planned for Year 2 of the Long Term Plan. The decision to make only minor changes in our 2025/26 Annual Plan means we have not undertaken a formal consultation process.

The main difference is that approximately \$1.5 million of direct operational cost savings have been identified as part of the development of the annual plan budget, such as a drop in inflation and interest rates, adjustment to waste disposal contracts, and adjustments to costs such as insurance and electricity.

Planning cycle

Te mahi whakamahere

***DESIGN NOTE - INSERT GRAPHIC WHICH SHOWS THE CYCLE AND ITS FOUR SECTIONS AND WHERE THE CURRENT WORK IS TAKING PLACE – NOTE PLEASE UPDATE THE DATES WHEN ADDING GRAPHIC.**



10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Long term plan

Te Mahere Pae Tawhiti

A long term plan is one of the Council's most important documents. It outlines what we plan to do over a ten-year period, why we plan to do it, how much it will cost, and how it will be funded. It explains how the Council intends to contribute to community wellbeing and how progress will be monitored. A long term plan is required by law and is prepared every three years in consultation with the community.

Annual plan

Te Mahere ā-Tau

Annual plans are required in the years between long term plans. An annual plan provides an opportunity to make any necessary refinements to what we had planned in the long term plan for that year.

Annual report

Te Pūrongo ā-Tau

Annual reports are produced at the end of each financial year. They report back on how we performed against what we set out in our long term plan and annual plan.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

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PART ONE: YOUR COUNCIL Te

Kaunihera

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Your Councillors Ngā Kaikaunihera

We are your elected representatives for the 2022–2025 term, made up of the Mayor (elected at large) and 10 Councillors elected from six wards: Rangitāiki General, Rangitāiki Māori, Whakatāne-Ōhope General, Kapu te rangi Māori, Te Urewera General, and Toi ki Uta Māori.

Council and its committees meet regularly to provide thought leadership, strategic direction, and decision-making. We're passionate about the future of the district and want to see all communities flourishing, fulfilling their potential, and living life to the full. Most meetings are open to the public, and information about agendas and minutes is available on our website:

[Meetings and Agendas | Whakatāne District Council.](#)

**DESIGN NOTE - GRAPHIC INSERT PHOTO OF COUNCILLORS AND NAMED APPROPRIATELY*

Your Māori ward Councillors

Ngā Kaikaunihera Takiwā Māori

Whakatāne District Council Māori ward councillors are:

- Toni Boynton - Kāpū-te-rangi Māori ward
- Ngaperera Rangiaho - Toi ki Uta Māori ward
- Tu O'Brien – Rangitāiki Māori ward

The purpose of Māori wards is to better enable Māori community voice and provide assurance that issues of priority for Māori are brought to Council. This can promote confidence in local government decision-making processes, particularly where there are implications for Māori communities. Voting for Māori ward representatives is for those enrolled on the Māori electoral role.

In August 2024, the Council unanimously decided to retain Māori wards for the 2025 triennial elections. Due to central government legislative changes, voters will be asked to vote on the retention or disestablishment of Māori wards for the 2028-31 triennium through a binding poll.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Your Community Boards

Ngā Poari Hapori

As of June 2025 the Council has four Community Boards covering the district. Each board is made up of members elected from within the four wards and an appointed Councillor from the same area. Community Boards provide an important link between the Council and the community. Community Boards meet every seven weeks in an open meeting that you are welcome to attend. Contact information for your Community Board representatives and more details on meeting dates and venues are available on our website.

Whakatāne-Ōhope Community Board

This Board covers the Whakatāne-Ōhope General Ward and Kapu te rangi Māori Ward areas including the communities of Ōhope, Whakatāne and Coastlands.

Members:

Carolyn Hamill (Chairperson)
Christopher Howard
Douglas McLean
Linda Bonne (Deputy Chairperson)
Mark Inman
Ozgür Jahn
Councillor Toni Boynton

Tāneatua Community Board

This Board covers the Te Urewera General Ward and Toi ki Uta Māori Ward areas including the communities of Tāneatua, Rūātoki, Waimana, Nukuhou and Cheddar Valley.

Members:

Honey Thrupp
Luke Ruiterman
Talei Bryant (Deputy Chairperson)
Tash George
Moana Stensness (Chairperson)
Michael Tuwairua

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Councillor Andrew Iles

Rangitāiki Community Board

This Board covers the Rangitāiki General Ward and Rangitāiki Māori Ward areas including the communities of Edgecumbe, Matatā, Te Teko, Awakeri and Te Mahoe.

Members:

Clive McIndoe

Heemi Brown

Leeann Waaka (Chairperson)

Peter Falwasser

Peter Flowerday

Ross Gardiner (Deputy Chairperson)

Councillor Gavin Dennis

Murupara Community Board

This Board covers the Te Urewera General Ward and the Toi ki Uta Māori Ward areas including the communities of Waiōhau, Galatea, Murupara, Te Whāiti, Minginui and Ruatāhuna.

Members:

Mere Honeycombe (Chairperson)

Sheena Jones

Irma Prentice

Alison Silcock

Jess Morgan-Ranui

Councillor Ngapera Rangiaho

***DESIGN NOTE - GRAPHIC INCLUDE A VISUAL OF THE DIFFERENT COMMUNITY BOARDS**

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

**DESIGN NOTE - INFOGRAPHIC OF OUR CURRENT STATS AND DEMOGRAPHICS*

- 37,149 Total Population (2023)
- 46,020 (2053 estimate)
- 23,145 European = 62.3%
- 18,054 Māori = 48.6%
- 1,431 Pacific Peoples = 3.85%
- 1,590 Asian =4.28%
- 180 Middle Eastern, Latin American, African =0.48%
- 384 Other Ethnicity =1.04%
- Median age= 40.2 years old
- 0-14 years old = 20.9%
- 15-65 years old = 59.6%
- 65+ years old = 19.3%

**DESIGN NOTE - INSERT INFOGRAPHIC FOR THE FOLLOWING INFORMATION*

- 48.6% of the population in the Whakatāne District is Māori
- There are eight settled iwi, 81 hapū in the district, and 72 marae
- \$8.6 billion value of the Māori economy
- 44% of the wider Bay of Plenty population under 15 is Māori

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

The Council's vision and priorities

Te matakiteenga me ngā whakaarotau o te Kaunihera

The Council set its vision and community outcomes through the 2024-34 Long Term Plan process. These articulate the high-level direction and goals the Council will work towards to support and enhance social, cultural, economic and environmental wellbeing in the Whakatāne District.

An important focus of the Council is to prioritise lifting the cultural capability of Council staff to ensure better engagement and a deeper understanding of te ao Māori. Te Toi Waka Whakarej, the Council's Māori Relationship Strategy, aims to guide Council in improving its operations and achieving its Long Term Plan priority of strengthening relationships with iwi, hapū and whānau. Specifically, the strategy focuses on four main objectives: building meaningful and trusted relationships, upholding our Treaty-based agreements, improving the participation of Māori in democracy, and partnering on critical projects, programmes and services. Outside of its legislative responsibilities, the Council commits to engaging in good faith with iwi, hapū and whānau.

Council's vision

Tō mātau matakiteenga

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Our vision of 'more life in life' is for communities to flourish, fulfil their potential and live life to its fullest. It recognises that the Whakatāne District offers a great quality of life – that this district is a great place to live, work, play, raise a family and do business.

*Council's strategic priorities**Ngā rautaki matua*

Five strategic priorities intertwine to foster a strong resilient council organisation, focused on continuous improvement for our community. Our strategic priorities are the actions we will undertake to let our vision 'More life in life' flourish.

***DESIGN NOTE - INSERT GRAPHIC OF STRATEGIC PRIORITIES**



Enhancing the safety, wellbeing and vibrancy of communities

Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)



Strengthening relationships with iwi, hapū and whānau

Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki



Building climate change and natural hazard resilience, including our infrastructure

Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā matepā taiao tae ana ki te hangaroto



Facilitating economic regeneration and responding to development pressures

Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare



Shaping a green district

Kia toitū te rohe

What work does the Council do?

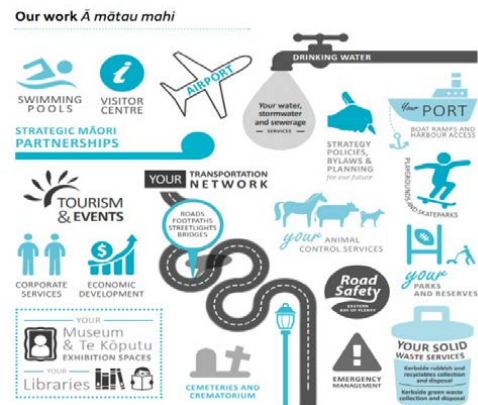
He aha te mahi a te Kaunihera?

The Council plays a vital role in supporting our everyday lives by providing and maintaining the spaces and services we all use.

Every year, the Council delivers 36 different services and facilities across the district.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

**DESIGN NOTE - INSERT VISUAL OF THE WORK COUNCIL UNDERTAKES*



10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

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PART TWO: OUR 2025/26 ANNUAL
PLAN Te Mahere ā-tau 2025/26

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

The Annual Plan process this year

No significant changes from the Long Term Plan 2024-34

Kāore he panoni matua i te Mahere Pae Tawhiti

The Local Government Act 2002 was updated in 2014 by central government to allow councils to focus limited resources on long-term planning. The changes require councils to follow a special consultative procedure for annual plan processes only where significant changes are proposed since the previous long-term plan. As there are no significant changes proposed in the 2025/26 Annual Plan, full public consultation is not required. In the plan development process, however, Councillors do consider previous submissions and sentiments reflected by those they represent, alongside other shifts in the environment such as inflation, legislative changes and borrowing costs.

Considerations for our Annual Plan 2025/26

Ngā whaiwhakaaro o te Mahere ā-tau 2025/26

The Annual Plan provides the opportunity to consider the Council's current situation by reviewing costs, adjusting funding, and responding to what's happening in the world around us. Throughout the development of the Annual Plan, the Mayor and Councillors acknowledged the difficulty in making the decision between reducing rates and reducing our operating deficit. Factors that have influenced this Annual Plan are outlined below.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Balancing affordability now and considering impacts of delaying cost increases

The Council recognises the ongoing economic challenge impacting ratepayers and we remain committed to providing high levels of service for the community. At the same time, we have needed to ensure our decisions now also consider the flow-on effect for future years and ratepayers.

Inflation and interest rates have decreased

Like many councils across Aotearoa, the Council is facing ongoing financial pressures. The impacts continue to be felt as the economy slowly begins to recover after a period of high inflation and interest rates.

Inflation has eased to around 4%, down from a peak of 7.3% in mid-2022. This drop is due to more stable global supply chains, falling fuel and food prices, and the Reserve Bank's efforts to reduce spending by keeping the Official Cash Rate high. The flow on effect means that local government costs are now expected to increase at a lower rate than what was anticipated when developing the Long Term Plan 2024-34.

Many of our projects benefit future communities as well as current ratepayers. To make sure the costs of these projects are spread fairly, we often use long term loans to pay for them. Our budgets need to factor in paying interest on these loans. Recently, interest rates have started to decrease after a period of being much higher than at the time the loan was taken out.

NZ Transport Agency Waka Kotahi funding impact on Council 's transport work programme

A large proportion of the transport budget for Year 2 of the Long Term Plan was going to be funded with subsidies from NZ Transport Agency Waka Kotahi. However, central government's decision to withdraw funding has affected the Council's ability to carry out transport projects planned for 2024–2027.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Continued navigation of central government reforms

The substantial reform programme led by central government will continue to affect a wide range of functions at a local government level. The two most significant reforms are 'Local Water Done Well' (the future management of drinking water, wastewater, and stormwater) and the Resource Management Act reform. As we learn more about what these reforms mean for us, we may need to adjust our budgets in order to provide the appropriate time and resource into responding. This will ensure that our response to the reforms places our communities in a better position for the future.

Roading valuation

A roading asset revaluation has been carried out following accordance with the standard three-year review cycle. This valuation is a required process to accurately reflect the impacts of inflation and asset additions when reporting financials. The revaluation of roading assets involves updating the asset value on Council's balance sheet – typically based on optimised depreciated replacement cost.

The Long Term Plan 2024-34 indicated the value of roading assets would increase by between \$50-\$60 million when revalued in the 2024-25 financial year for year 1 of the Long Term Plan. The Finance team allowed for this level of change in the draft budget. However, the valuation dated 30 April 2025, which is currently under peer review, is now approximately \$250 million higher than the previous value, an additional \$200 million higher than expected in the Long Term Plan. If the valuation is confirmed then depreciation on roading assets is likely to increase from approximately \$10 million to \$16 million per annum commencing 1 July 2025.

What does this mean for 2025/26?

Ka aha i te tau 2025/26?

Identification of savings

Approximately \$1.5 million of direct operational cost savings were identified as part of the 2025/26 Annual Plan process. After factoring in necessary adjustments the proposed budget for the 25/26 year now has lower expenditure than the Year 2 budget set out in the Long Term Plan. Following guidance

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

from Council, it proposes a reduction to both the operating deficit and proposed rates increases budgeted in the Long Term Plan 2024-34.

Projected rate rise for 2025/26

Rates make up the Council's biggest portion of funds toward delivering services to the communities in the Whakatāne District. As much as possible, we aim to get funds from other revenue streams such as subsidies, grants, government partnerships, and user fees and charges to reduce the cost to ratepayers.

The Long Term Plan 2024-34 had set the intention for 12.7% average rates increase for the 2025/26 financial year. On Thursday, 20 March 2025, Elected Members provisionally approved a reduction of 1% to the projected Year 2 rates increase, provided existing levels of service could be maintained. The resulting 11.7% average rates increase corresponds to the below approximate weekly increases, compared with the current 2024/25 rating year:

Area	Average property cost increase per week (including GST)
Whakatāne urban	\$11.42
Ōhope urban	\$11.98
Murupara	\$6.42
Edgecumbe	\$8.02
Te Teko	\$6.68
Whakatāne Commercial	\$33.77
Rural Horticultural	\$18.34

Closing the operating deficit

On 20 March, Council agreed to apply the remainder of the \$1.5 million savings to reducing Council's operating deficit. The 'Fund the Gap' loans that cover the operating deficit currently total \$59.3 million, which includes the \$50 million set out in the Long Term Plan. Council originally planned to pay off the deficit over 25 years but now plans to repay it over a 10 year period. Repayment costs over 25 years at an interest rate of 5% would be \$104 million. Shortening this term to 10 years reduces the total cost of the loan to approximately \$75 million, saving around \$29 million in interest payments. We've also reduced the amount we need to borrow – the 'Fund the Gap' loans are now almost \$10 million lower than expected.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Changes and adjustments from our Long Term Plan 2024-34

Ngā panonitanga i te Mahere Pae Tawhiti 2024-34

Through the development of this Annual Plan, we have identified some updates to our 2025/26 capital projects signalled in our Long Term Plan.

Deferred projects and reduction of budget for others

The decision by central government to withdraw NZ Transport Agency funding has affected the Council's ability to carry out some transport projects planned for 2025/26. This has resulted in some transport projects being deferred and others continuing with a reduced budget. These projects include:

- Deferred work:
 - Keepa Road Improvements
 - Active Whakatāne implementation
 - Special purpose road improvements
 - Low-cost/low risk: Resilience and safety
- Continuation at a reduced budget:
 - Road renewals and maintenance for special purpose roads
 - Repairs to cycle paths (minimal and reactive work)
 - Footpath renewals and cleaning (minimal and reactive work)

New and rephased capital expenditure projects

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

There are several water and resilience projects that were unbudgeted in the Long Term Plan that are now planned for 2025/26. These include:

- Murupara's water renewals requiring a support structure to hold the pipe that crosses over the Rangitāiki River
- Maintenance works at the Ōhope wastewater treatment plant
- Rewatu Road underslip
- Tāneatua Road flood resilience project

Additional funds are also required for upgrades to 266 The Strand, known locally as the 'Wally Sutherland' building to ready it for rental purposes.

Budget to replace the cremator, originally planned for 2031, has been brought forward to 2025/26. The recent changes to the Air Quality Plan Change 13 within the Bay of Plenty Regional Resources Plan in 2024 required a new consent for the cremator. The requirement to receive a new consent and meet changes from an annual inspection raised concerns of the expenditure required. With the current age (15 years) and function of the existing cremator already planned to be replaced, the responsible decision was to bring the replacement forward to meet compliance.

User fees and charges 2025/26

As signalled in the Long Term Plan 2024-34, user fees and charges are adjusted annually to keep up with inflation.

The full fees and charges schedule for 2025/26 is available on our website.

Funding changes to external agencies

Since the adoption of the 2024-34 Long Term Plan, the Council has reviewed the current funding and relationships with external providers and, as a result, the Council has withdrawn funding to Bay of Plenty Toi Economic Development Agency and Tourism Bay of Plenty.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Key projects and priorities for 2025/26

Ngā waitara me ngā whakaarotau matua 2025/26

In 2025/26 we will continue to deliver day-to-day services and facilities that are critical to the wellbeing of the Whakatāne District and its people. Our Annual Plan for 2025/26 includes key projects and priorities which are listed below aimed to make the district an even better place to live, work, and play. Other projects outlined for the year coming can be found within the Long Term Plan.

Local Water Done Well

Under the Local Government (Water Services) Bill all councils are required to separate Three Waters delivery from Council balance sheets and Long Term Plans. By 3 September 2025 Councillors will be required to determine how waters will be delivered in the future (ring fenced in-house model or separate Council Controlled Organisation with other councils and present a Water Services Delivery Plan to the Department of Internal Affairs for approval by the Minister of Local Government. Council is on track to meet this statutory deadline and have provisioned in the budget \$200k to cover the early-stage costs of implementing the Water Services Delivery Plan.

Toi Te Whakarei (Māori Relationship Strategy)

Implementing Te Toi Waka Whakarei (the Council's Māori Relationship Strategy), designed to strengthen partnerships with iwi, hapū, and whānau and support better Māori participation in decision-making. It focuses on building trusted relationships, upholding Treaty commitments, partnering on key initiatives, and enhancing the Council's cultural capability.

Regional deal

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

The Council submitted a joint Expression of Interest to the Department of Internal Affairs along with Kawerau District Council, Ōpōtiki District Council, and Toi Moana Bay of Plenty Regional Council. The Department of Internal Affairs has requested that these Expression of Interest remain in public excluded while they process them, but in essence the Expression of Interest described growth potential, barriers to growth and the type of support required from government to accelerate growth in the Eastern Bay.

We expect to receive notification in the next financial year on if the Expression of Interest will move to the business case stage.

Whakatāne District Growth Strategy

The Our Places – Eastern Bay Spatial Plan and the Regional Economic Development Strategy contain some big ideas and have now reached key milestones. Both are moving into their next phase — implementation. Here in the Whakatāne District, this means developing a new Local Growth Strategy. This strategy will guide planning for greenfield growth areas and the infrastructure needed to support future housing and business development. Taking a localised approach will create more meaningful opportunities for community input. It helps ensure that future development — including housing, infrastructure, and business land — supports balanced growth and reflects the unique character of our district.

District Plan Review

A review of the Whakatāne District Plan is commencing as required under the Resource Management Act 1991. A key issue involves the need to provide for growth in those areas identified in the Spatial Plan and Local Growth Strategy. We also need to ensure risks from natural hazards, such as flooding and landslides, are appropriately considered in our land use and subdivision planning rules. Given the resource management reforms that are underway, the focus of the District Plan review in 2025/26 will be on identifying what are the key issues that the future District Plan should address and the options for addressing those issues. This will include engagement with iwi/hapū and the community, supported by technical work to ensure we are well grounded in how we manage those issues. The future District Plan will be developed either under the Resource Management Act or future replacement legislation, so we will be carefully following the resource management reforms and retaining flexibility in how we prepare to respond to these issues.

Mā Koutou, Mā Tātau- Our People, Our Spaces

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

The Rex Morpeth Park and War Memorial Hall redevelopment programme is a 10-year plus project. In the first four years of the Long Term Plan there are three work streams. The first is to prioritise health and safety and undertake functionality focused upgrades on the building and the wider park. The second is to finalise the Rex Morpeth Master Plan and the third is to develop an External Funding Plan to match fund the commitment the Council has budgeted for in the Long Term Plan 2024-34 (which starts from 2028).

Internal enterprise resource planning

An enterprise resource planning system is software that will integrate and manage key Council functions such as finance, data storage, regulatory and customer management. In December 2024, after a robust procurement process, Council approved a Business Case to implement of a new enterprise resource planning system, 'Datascape'. It replaces the current 18-year-old system with a single platform over a two-year staged rollout period to minimise disruption. The new system will support more efficient operations, enhance data reporting for decision-making, provide a more secure and stable platform for core Council functions, reduce organisational risk, and improve the customer experience for our communities.

Improving the Council's health and safety system

An independent review in late 2024 found that our current health and safety system is outdated and highlighted areas for improvement to better protect our staff.

While we have a strong safety culture, we know some of our people work in high-risk environments – operating heavy machinery, working on roads, managing water treatment plants, entering confined spaces, managing swimming pools, and handling hazardous chemicals.

No one wants to see a colleague or contractor harmed at work. That's why we're now developing a modern health and safety system that not only meets legal requirements but supports a safer workplace for all. Together with our team's positive safety attitude, this updated system will help ensure everyone goes home safe at the end of the day.

Te Rāhui Herenga Waka (Whakatāne Boat Harbour Development)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Te Rāhui Herenga Waka Whakatāne is a collaborative development between Whakatāne District Council, Te Rāhui Lands Limited Partnership, and the Crown via Crown Regional Holdings Limited (the 'Limited Partners') to construct a commercial boat harbour on land leased from Te Rāhui Lands Trust at 2 Keepa Road, Whakatāne. The Council committed \$9.8 million to the project in its 2021-31 Long Term Plan. Council has introduced \$5.7 million to date, funded by a loan against the Harbour Endowment Fund. In May 2025, the Limited Partners instructed Te Rāhui Herenga Waka Whakatāne Board to unwind the project and dissolve the legal entities associated with it. The decision to not proceed was made on the basis of concerns with a number of changes necessitated by the project rescope, including the significant reduction in size of the land remediation component; and substantial changes to the broader project scope which diminished the economic and community benefits that underpinned the original business case. The Board is working through a process that will identify what has been spent to date and what may be available for redistribution to the Council and other partners.

Water Consents

Resource consents for some of our three waters infrastructure (water takes, wastewater treatment plants, and stormwater discharges) are set to expire on 1 October 2026 and need to be replaced to continue operating lawfully. All eight water take consents requiring replacement now have planners assigned to progress technical work and prepare consent applications or strategies. These applications will be staggered based on complexity and/or contractor availability, but the majority of the work is expected to be completed over the next 12 months. Work on the wastewater discharge consents is in the early stages, with co-design groups being established to help guide the future management and treatment of wastewater. Stormwater consent replacements are being progressed through business as usual processes, with the first comprehensive stormwater consent currently being processed by the Bay of Plenty Regional Council.

Te Niaotanga ō Mataatua ō Te Arawa Matatā Wastewater

Finding a long-term wastewater solution for Matatā has been a key focus for the Council over the past three years. Following extensive research, planning, and community collaboration, the technical investigation phase is now complete. Work continues to identify a preferred option that will deliver a sustainable and effective system for Matatā and the wider district. The project is now shifting focus while we await several key national and local planning decisions that will influence next steps. These include the Local Government Water Services Bill, Our Places – Eastern Bay of Plenty Spatial Plan, the Whakatāne District Waters Strategy, and the Whakatāne District Growth Strategy. The project team will

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

work to align the proposed wastewater solution with these strategic directions, particularly regarding future growth and infrastructure needs.

Roads and maintenance

There are two key projects planned for the coming year. The first is the Tāneatua resilience work, which is currently in the concept design phase. Some minor construction is expected during the 2025/26 summer, with the majority of work scheduled for the 2026/27 summer. The second project is the Rewatu Road under slip repair. This is currently in detailed design, with consenting set to begin soon. Major construction works are anticipated to start in the 2025/26 summer.

Floodwall Integration Programme

Project Futureproof is a significant project led by Bay of Plenty Regional Council, that Council is supporting. The project is focused on improving flood protection in Whakatāne's town centre, with new floodwalls and infrastructure being built now and more upgrades planned from 2026. The Council recognised that as a result of the floodwall upgrades through the project, integration was needed to enhance public access and amenities along the riverfront. A variation request was submitted to Kānoa (previously Provincial Growth Fund) awaiting a Cabinet response to redirect part of the funds from the original Provincial Growth Fund funding toward the riverfront promenade.

Key changes in capital expenditure

Ngā panonitanga matua i te whakapaunga utu rawa

The Annual Plan includes an overall reduction of \$7.7 million in capital expenditure compared with the Long Term Plan. This includes \$2.3 million of inflationary adjustments. Other net decreases of \$5.4 million are a result of removing or rephasing capital projects out to future year delivery. A high overview of these key changes is included in the table below, noting () brackets denotes a budget reduction. The most notable difference is a reduction in transport’s capital projects. With the reduction of NZ Transport Agency Waka Kotahi subsidies, we have deferred unsubsidised work until at least 2027.

Key project capital expenditure changes - Annual Plan 2025/26				
CAPITAL PROJECTS - NEW OR ADDITIONAL OR REVISED BUDGET				
	LTP 2025/2 026 \$000	AP 2025/2 026 \$000	Varia nce to LTP for 2025/ 26 \$000	
Group of Activities				Key project drivers
Economic Development	19	70	51	• Harbour Owned Community Buildings; Additional for development (ex Wally Sutherland Building)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Wastewater	624	999	375	<ul style="list-style-type: none"> • Ōhope Wastewater Treatment Plant; unbudgeted in LTP; works required at Ōhope Wastewater Treatment Plant
Water Supply	229	430	201	<ul style="list-style-type: none"> • Murupara Network Renewals; unbudgeted in LTP; new pipe over Rangitāiki River and associated piperwork
	81	0	(81)	<ul style="list-style-type: none"> • Walking and Cycling Projects; project removed, no subsidy identified
Parks and Reserves	0	33	33	<ul style="list-style-type: none"> • Stopbank Encroachment
	7	804	797	<ul style="list-style-type: none"> • Cremator Renewal; bought forward from 2031 LTP due to consent requirements
	463	0	(463)	<ul style="list-style-type: none"> • Active Whakatāne; deferred works due to subsidy reduction/removal
	548	284	(264)	<ul style="list-style-type: none"> • Footpath Renewal; deferred works due to subsidy reduction/removal
	4,067	1,029	(8)	<ul style="list-style-type: none"> • Keepa Road Improvements; deferred works due to subsidy reduction/removal
Transport Connections	1,863	105	(8)	<ul style="list-style-type: none"> • Low Cost Low Risk - Safety; deferred works due to subsidy reduction/removal
	2,288	535	(3)	<ul style="list-style-type: none"> • Low Cost Low Risk - Resilience; deferred works due to subsidy reduction/removal
	0	620	620	<ul style="list-style-type: none"> • Rewatu Road Underslip; unbudgeted in LTP
	0	1,600	1,600	<ul style="list-style-type: none"> • Taneatua Road Flood Resilience; unbudgeted in LTP
	381	0	(381)	<ul style="list-style-type: none"> • Special Purpose Roads Improvements; deferred works due to subsidy reduction/removal
Waste Management	855	0	(855)	<ul style="list-style-type: none"> • Refuse Bins Fortnightly Service; project removed
Corporate Services	1,000	538	(462)	<ul style="list-style-type: none"> • Corporate Fleet; reduction of replacement requirements versus LTP
			(5,379)	
	12,425	7,047		

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Key changes in operating expenditure

Ngā panonitanga matua i te whakapaunga utu mahi

The 2024/25 Long Term Plan approved an additional 16.25 full-time equivalent employees in Year 2 (2025/26). This number has been revised down from the original proposal and amended to zero new full-time equivalent employees for Year 2 (2025/26). This has been another means to reduce the planned rates increase and the current operating deficit. Management will be monitoring the potential impact(s) on work programmes and levels of service. Areas that will be monitored include community regulation (compliance team), waters, finance and legal support. There will be an opportunity to review full-time equivalent employees again through the development of next year’s Annual Plan 2026/27 (Year 3 of the Long Term Plan 2024-34).

Proposed new full-time equivalent for Year 2 of the 2024/34 Long Term Plan 2025/26	Actual new Year 2 full-time equivalent (2025/26)
<ul style="list-style-type: none">16.25 FTE	<ul style="list-style-type: none">0 FTE

Other key changes to operational expenditure are outlined in the table below.

Operational expenditure changes - Annual Plan 2025/26		
OPERATIONAL EXPENDITURE - NEW OR ADDITIONAL OR REVISED BUDGET		
Group of Activities	Activity	Indicative variance
Democracy	Local Elections 2025 increased costs	\$150,000
Economic development	Reduced funding towards external agencies (Toi EDA \$227,000) (TBOP \$50,000)	(\$277,000)

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Economic Development	Demolition of Council owned building at 2 The Strand to complete floodwall	\$150,000
Transport connections	Additional river crossing business case	\$100,000
Stormwater/Waste water/Water supply	Annual levies payable by council based on population to Water Services Authority (Taumata Arowai - \$153,000) and the Commerce Commission (\$48,000) as per the legislative requirement under the Local Government (Water Services) Bill.	\$202,000
	Local Water Done Well implementation. Loan funded. Required to meet our obligations.	\$200,000

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

<COVER PAGE>

Part three: What our 2025/26 plan will
cost Te utu o te mahere 2025/26

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Funding Impact Statement – whole of Council

Tirohanga whānui ki ngā utu- Te Kaunihera katoa

This Funding Impact Statement provides an overview of what it costs to provide Council services and activities and how they will be funded. The Funding Impact Statement breaks down costs and funds at 'operational' and 'capital' levels. Operational costs include the ongoing maintenance and delivery of our services, while capital costs relate to constructing new assets or extending or renewing existing assets. Capital expenditure is generally 'one-off' in nature, whereas operational costs are ongoing. The Funding Impact Statement shows how much will be received, how much will be spent, and whether we will have a surplus or deficit at the end of the year. An explanation of the categories in the Funding Impact Statement can be found in the [Long Term Plan 2024/34](#).

AP 2024/25 \$000		LTP 2025/26 \$000	AP 2025/26 \$000	VARIANCE 2025/26 \$000
OPERATIONAL				
Sources of operating funding				
33,296	General rates, uniform annual general charges, rates penalties	37,183	37,742	559
37,402	Targeted Rates	43,430	42,156	(1,274)
7,751	Subsidies and grants for operating purposes	7,205	6,340	(865)
11,181	Fees and Charges	11,620	11,029	(591)
60	Interest and dividends from investments	61	60	(1)
2,599	Local authorities fuel tax, fines, infringement fees, and other	2,659	2,828	169
92,288	Total Sources of operating funding (A)	102,158	100,154	(2,004)
Applications of operating funding				
77,252	Payments to staff and suppliers	81,786	80,002	(1,785)
7,906	Finance costs	9,330	8,667	(663)
2,288	Other operating funding applications	2,314	1,830	(484)
87,446	Total Applications of operating funding (B)	93,431	90,498	(2,932)

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

4,842	Surplus (deficit) of operating funding (A-B)	8,728	9,656	928
CAPITAL				
Sources of capital funding				
13,053	Subsidies and grants for capital expenditure	14,562	10,282	(4,280)
1,431	Development and financial contributions	1,461	691	(770)
32,000	Increase (decrease) in debt	42,000	38,700	(3,301)
1,015	Gross proceeds from sale of assets	1,065	1,065	0
0	Lump Sum Contributions	0	0	0
0	Other dedicated capital funding	0	0	0
47,499	Total Sources of capital funding (C)	59,088	50,738	(8,351)
Applications of capital funding				
Capital expenditure				
- to meet additional demand				
2,053		3,484	1,832	(1,652)
25,728	- to improve level of service	34,391	29,221	(5,169)
27,212	- to replace existing assets	27,142	26,322	(820)
Increase (decrease) in reserves				
(2,652)		(1,301)	3,019	4,319
0	Increase (decrease) of investments	4,100	0	(4,100)
52,341	Total Applications of capital funding (D)	67,816	60,394	(7,422)
(4,842)	Surplus (deficit) of capital funding (C-D)	(8,728)	(9,656)	(928)
0	Funding Balance ((A-B) + (C-D))	(0)	(0)	0

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Rates for 2025/26 [COVER
PAGE+CONTENT] Ngā Tāke Kaunihera
2025/26

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

RATEABLE PROPERTIES IN THE DISTRICT

Council's rating requirement (the amount we need to collect from rates) is divided among the available 'rateable properties' in the district plus a notional allowance for growth. Certain types of properties, like schools, churches, and recreation reserves are not rateable. The table below shows the number of rateable properties in the district as at May 2025. Properties are valued every three years by an independent valuer and were last valued in 2022. The next review will take place in August 2025.

	NUMBER OF RATEABLE UNITS	RATEABLE CAPITAL VALUE \$000
Whakatāne Commercial	525	1,348,140
Edgecumbe	641	362,307
Matatā	333	177,450
Murupara	772	144,903
Ōhope	1,895	2,527,244
Ōtarawairere	38	60,560
Rural	5,318	6,749,176
Tāneatua	287	100,937
Te Teko	277	88,035
Whakatāne Urban	6,218	4,555,762
Total	16,304	16,114,514

THE IMPACT OF REVALUATIONS ON RATES

Rates are partially influenced by a valuation of your property. The Council contracts an independent valuer to perform three yearly property revaluations to reflect changing market values. The most recent valuations were a snapshot of the market as of 1 September 2022 and came into effect from the 2023/2024 financial year. This will be carried out again for the district in 2025, with market valuations as of 1 August 2025, which will come into effect in the 2026/2027 financial year.

If your property value increases proportionally more than others, it means you will pay proportionally more rates. It is also important to note revaluations do not change the total amount of rates that are collected, just how they are divided up amongst ratepayers.

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

RATES DUES DATES

Instalment	Due Date	Penalty
1	Friday, 22 August 2025	Wednesday, 27 August 2025
2	Friday, 21 November 2025	Wednesday, 26 November 2025
3	Friday, 20 February 2026	Wednesday, 25 February 2026
4	Friday, 22 May 2026	Wednesday, 27 May 2026

WATER RATES DUE DATES

Period	Due Date	Penalty	Scheme
1	Friday, 24 October 2025	Wednesday, 29 October 2025	Plains
2	Friday 23 January 2026	Wednesday, 28 January 2026	All metered schemes
3	Friday 24 April 2026	Wednesday, 29 April 2026	Plains
4	Friday 24 July 2026	Wednesday, 29 July 2026	All metered schemes

HOW TO PAY YOUR RATES

Property and water rates can be paid in a variety of ways:

- **Direct debit** - weekly, fortnightly, monthly, quarterly, and annual payment options available.
For more information visit [whakatane.govt.nz/direct-debit](https://www.whakatane.govt.nz/direct-debit)
- **Automatic payments**

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

- **Do it online** - pay by credit card or account-to-account transfer with no additional fees.
- **Cash, EFTPOS or credit card** - at Council service centres
- **Internet and phone banking**

DISCOUNTS FOR PROMPT PAYMENTS

The Council offers a discount for ratepayers who pay their total annual rates assessment by the due date for the first instalment. The discount rate for 2025/26 is 2.5%.

PAYMENT PENALTIES

A 10% penalty will apply if any rates payments remain outstanding after each of the instalment due dates. A further 10% penalty will be added on 1 October 2025 to any rates that were set prior to 1 July 2025 which are unpaid at 1 July 2025 and which remain unpaid at 30 September 2025, as provided in Section 58(1)(b)(i) of the Local Government (Rating) Act 2002. A 10% penalty will apply if any water rates payments remain outstanding after each of the above water rates due dates.

RATES RELIEF IN SPECIAL CIRCUMSTANCES

The Council provides for the remission and postponement of rates in some special circumstances. Remission of rates involves reducing the amount owing or waiving collection of rates altogether. Postponement of rates means that the payment of rates is not waived in the first instance but delayed for a certain time, or until certain events occur.

Details on what circumstances may allow you to qualify for a rates remission can be found in the Council's Rates Remission and Postponement Policies. These are available from Council offices or whakatane.govt.nz.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Types of rates remissions available are highlighted below:

- Remission Extreme Financial Hardship
- Remission for a Unit Affected by Natural Calamity
- Remission of Uniform Annual General Charge
- Remission of Māori Freehold Land
- Remission of rates penalties
- Remission of water rates for leakage
- Remission for community, sporting, and other organisations

RATES REBATES

A rates rebate is a partial rebate for eligible, low-income ratepayers who pay rates on their home to the Council. This is a government scheme run by the Department of Internal Affairs. People who are eligible for a rates rebate will pay less in rates to the Council.

More information about rates rebates, including a link to a rates rebate eligibility calculator, and the required application form, can be found at the Council's website, [whakatane.govt.nz/rates-rebate](https://www.whakatane.govt.nz/rates-rebate). Hard copies of application forms are also available from the Council.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Funding Impact Statement – rating

Tirohanga whānui ki ngā utu- tāke

kaunihera

The 'Funding Impact Statement - Rating' sets out the detail behind each of the various rating categories. You will find that this information is very similar to that which appears on the back of your rates invoice. Rating units defined as 'Commercial and Industrial' are any properties zoned or used for commercial industrial purposes. Rating units defined as 'Residential' are any properties zoned or used for residential purposes. 'Rural' is defined as all rural zoned land, except commercial and industrial properties as defined above. Note: All figures in this table are GST exclusive. GST will apply at the current rate of 15%.

General Rates			
Total amount required			36,816,295
Council sets a general rate on the capital value (CV) of each applicable rating unit in the District on a stepped differential basis (per CV\$). In addition Council sets a Uniform Annual General Charge on all applicable rating units in the District as a fixed amount per rating unit.			
	Rate \$	\$ per CV\$	
District wide rateable properties capital value up to \$30 million (step 1)		0.0015188 6	23,725,330
District wide rateable properties capital value portion greater than \$30 million (step 2)*		0.0011391 5	562,784
Uniform Annual General Charge (UAGC) on all rating units in the District	807.85		12,528,182
<i>* Council uses a differential for the capital value portion greater than \$30 million to reduce the total rate those 16 rating units are charged.</i>			
District Growth Rates			
Total amount required			1,475,679
The District Growth rates fund a portion of Economic Development and Events & Tourism activities (including Marketing)			
	Rate \$		

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Council sets a fixed targeted rate per rating unit for all commercial and industrial rating units within the District.	606.78		368,920
Total amount required from CV\$	Differential		\$ per CV\$
Council sets a targeted rate on the capital value for all commercial and industrial rating units within the Whakatane residential area (per CV\$).	2.0	0.00136327	921,392
Council sets a targeted rate on the capital value for all commercial and industrial rating units outside the Whakatane residential area (per CV\$).	1.0	0.00068163	185,367
EPIC Rate			
Total amount required			84,132
A targeted rate has been set to fund EPIC (Events Promotions Initiatives Community). This rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.			
Number of rateable properties			103
CV rate \$			0.00060408
Community Board Rates			
Total amount required			435,619
The Community Board Rates fund the Democracy activity and are set to fund the costs of the four Community Boards. Council sets the targeted rates as a fixed amount per rating unit on rating units within each of the following locations.			
	Rate \$		
Whakatāne/Ōhope Community Board Area	24.50		212,054
Rangitāiki Community Board Area	21.16		90,115
Tāneatua Community Board Area	44.95		59,473
Murupara Community Board Area	58.16		73,976
Roading Rates			
Total amount required			9,757,582
The Council sets targeted rates to fund the Transportation Connections activity as a fixed amount on applicable rating units and a rate on the capital value as follows:			
	Rate \$	\$ per CV\$	

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

District wide rating units (per CV\$)		0.0005449 6	8,781,823	
Fixed targeted rate on all rating units in the district	62.92		975,758	
Stormwater Rates				
Total amount required			5,684,668	
The stormwater rates fund the stormwater activity including drainage and disaster mitigation (excluding Matata). The Council sets for each stormwater scheme a fixed targeted rate and a rate on the capital value on properties connected to a scheme or located in that scheme area, as follows (differentially for Whakatāne).				
	Fixed targeted rate per rateable unit \$	Differential	\$ per CV\$	
Whakatāne	162.32	1.0	0.0005104 8	3,427,903
Whakatāne Commercial and Industrial*	162.32	2.2	0.0011230 5	913,706
Matatā	95.61	1.0	0.0005104 8	112,818
Ōhope	97.79	1.0	0.0002164 2	743,168
Edgecumbe	153.59	1.0	0.0006031 0	387,038
Tāneatua	42.86	1.0	0.0003464 9	46,632
Murupara	8.84	1.0	0.0001507 4	25,740
Te Mahoe Land Drainage	126.03	1.0	0.0012780 6	12,099
Te Teko Land Drainage	30.64	1.0	0.0004236 5	15,565
<i>* A differential targeted rate calculated on capital value is charged for Whakatane Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.</i>				
Wastewater Rates (sewage disposal)				

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Total amount required			7,421,154
<p>Council sets sewage disposal rates for each scheme on land use and provision of service to fund sewage disposal. Land use is residential, rural or commercial / industrial.</p> <p>For residential and rural rating units, Council sets fixed targeted rates per separately used or inhabited part of a rating unit*.</p> <p>Commercial / industrial properties are charged per pan.</p> <p>Connected - any rating unit that is connected directly or indirectly to a public sewerage drain.</p> <p>Available - any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.</p>			
	Differential	Rate \$	
Available - all schemes** (excluding Murupara)	0.5	300.74	96,837
Connected - all schemes (excluding Murupara)	1	601.47	7,007,730
Available - Murupara	0.5	205.58	16,035
Connected - Murupara	1	411.15	300,552
<p>* Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.</p> <p>** Whakatane, Ōhope, Edgecumbe, Tāneatua, Te Mahoe</p>			
Water Supply Rates			
Total amount required			11,490,206
<p>The water supply rates fund the water supply activity including associated maintenance. Council sets water rates for each scheme on a differential based on provision of service. The targeted rates are set as a fixed amount per connection for connected properties and per rating unit for properties for which the service is available. Targeted rates are also set based on the volume of water supplied at a rate per m3.</p> <p>The differential categories of service for the targeted rate for water supply are:</p> <p>Connected - any rating unit that is connected directly or indirectly to a Council operated waterworks.</p> <p>Available - any rating unit that is not connected to a Council operated waterworks but is within 100 metres of such waterworks</p>			
Note: All water by meter consumption invoiced during the current rating year will be calculated on the charges detailed below			
	Per connection \$	Rate \$	Total \$
Plains and Awakeri Extension			
Connected - metered	380.86		736,961
Water by meter		0.75	862,441
Excess water by meter*		0.90	243,000
Murupara			

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Connected - metered	307.92		11,701
Connected - non metered	735.90		491,582
Available - not connected	307.92		29,560
Water by meter		1.86	84,532
All Other Schemes**			
Connected - metered	294.60		2,994,282
Connected - non metered	883.99		520,673
Available - not connected	294.60		97,217
Water by meter		2.56	5,418,257
<p><i>*The council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each rating unit connected to the Plains and Awakeri Extension water supply scheme. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement of \$0.90 per cubic metre.</i></p> <p><i>Note: Where rating units meet the definition of being contiguous either under legislation or Council Policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.</i></p> <p><i>** Whakatane, Ōhope, Edgecumbe, Matatā, Tāneatua Rūātoki, Waimana, Te Mahoe</i></p>			
Refuse Removal Rates			
Total amount required			5,807,135
<p>The Refuse Removal rates fund the Waste Management group of activities. Council sets targeted rates to fund the collection and disposal of Council approved refuse and recycling bins. The targeted rates are set as a fixed amount where a service is supplied to the rating unit. Where a Residential Service is available to a Residentially zoned unit, they will be charged a minimum of one service. A rating unit can apply for more than one service and will be charged accordingly. The service applicable to each category is: Residential - refuse, recycling and green waste; Rural and Commercial - refuse and recycling.</p>			
	Rate \$		
Residential - per service (excluding Ōhope)	410.93		3,521,219
Rural/commercial - per service (excluding Ōhope)	362.55		1,519,436
Ōhope residential* - per service	413.61		748,219
Ōhope commercial - per service	365.23		18,262
<p><i>*The Council provides an additional three recycling collections during the summer holiday period for Ōhope.</i></p>			

PERCENTAGE OF RATES THAT ARE FIXED CHARGES

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Under the Local Government Rating Act (LGRA), a maximum of 30% of total rates income can come from fixed rates, such as targeted rates or uniform annual charges. The following table shows the fixed rates set by Council for the 2025/26 financial year and the percentage of the total rates that these represent.	
Report on 30% Cap (Section 21 LGRA)	\$ Excl. GST
Targeted rates that are set on a uniform basis and calculated in accordance with section 18(2) or clause 7 of Schedule 3	
Uniform Annual General Charge	12,528,182
Roading	975,758
Community Boards	435,619
Stormwater	1,421,167
District Growth	368,920
Total Uniform Annual General Charge and targeted rates	15,729,646
Total rates excluding GST	78,972,470
Uniform rates as a percentage of total rates	20%
Targeted rates than are set on a differential basis, not included in the 30% cap	
Refuse Removal Rate	5,807,135

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Indicative Property Rates																
2025/26 Proposed rates		Rating Categories										GST Inclusive				
Indicative Property Types	Capital value (\$)	General Rate	UAGC	District Growth	Events / Tourism EPIC	Community Board	Roading	Stormwater	Wastewater	Water Supply	Refuse Removal	Total 2025/26	Total 2024/25	Increase (\$)	Increase (%)	Increase (\$ per week)
Whakatāne Residential																
Low (1%)	290,000	440.47	807.85			24.50	220.96	310.35	601.47	883.99	410.93	4,255.61	3,808.93	446.68	11.73 %	8.59
Lower Quartile (25%)	550,000	835.37	807.85			24.50	362.65	443.08	601.47	883.99	410.93	5,025.32	4,478.10	547.22	12.22 %	10.52
Median (50%)	670,000	1,017.64	807.85			24.50	428.05	504.34	601.47	883.99	410.93	5,380.58	4,786.95	593.63	12.40 %	11.42
Upper Quartile (75%)	830,000	1,260.65	807.85			24.50	515.24	586.01	601.47	883.99	410.93	5,854.25	5,198.75	655.50	12.61 %	12.61
High (99%)	1,730,000	2,627.63	807.85			24.50	1,005.71	1,045.44	601.47	883.99	410.93	8,518.65	7,515.12	1,003.53	13.35 %	19.30
Ōhope Residential																
Low (1%)	430,000	653.11	807.85			24.50	297.25	190.85	601.47	883.99	413.61	4,453.53	4,037.25	416.28	10.31 %	8.01
Lower Quartile (25%)	950,000	1,442.92	807.85			24.50	580.64	303.39	601.47	883.99	413.61	5,817.12	5,257.41	559.71	10.65 %	10.76
Median (50%)	1,180,000	1,792.26	807.85			24.50	705.98	353.16	601.47	883.99	413.61	6,420.25	5,797.10	623.15	10.75 %	11.98
Upper Quartile (75%)	1,500,000	2,278.29	807.85			24.50	880.37	422.42	601.47	883.99	413.61	7,259.38	6,547.97	711.41	10.86 %	13.68

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

High (99%)	2,780,000	4,222.43	807.85			24.50	1,577.92	699.44	601.47	883.99	413.61	10,615.90	9,551.44	1,064.46	11.14%	20.47
Other Residential																
Edgecumb e Median (50%)	540,000	820.18	807.85			21.16	357.20	479.26	601.47	883.99	410.93	5,039.36	4,622.33	417.03	9.02%	8.02
Matatā Median (50%)	590,000	896.13	807.85			21.16	384.45	396.79	-	883.99	410.93	4,371.50	3,927.25	444.25	11.31%	8.54
Murupara Median (50%)	170,000	258.21	807.85			58.16	155.56	34.46	411.15	735.90	410.93	3,303.06	2,969.44	333.62	11.24%	6.42
Tāneatua Median (50%)	310,000	470.85	807.85			44.95	231.86	150.27	601.47	883.99	410.93	4,142.50	3,743.30	399.20	10.66%	7.68
Te Teko Median (50%)	210,000	318.96	807.85			21.16	177.36	119.61	-	552.64	410.93	2,769.79	2,422.51	347.28	14.34%	6.68
Rural Residentia l Median (50%)	240,000	364.53	807.85			21.16	193.71	-	-	883.99	362.55	3,028.87	2,738.07	290.80	10.62%	5.59
Lifestyle Median (50%)	1,210,000	1,837.82	807.85			21.16	722.33	-	-	-	362.55	4,314.47	3,843.76	470.71	12.25%	9.05
Commercial																
Low (1%) 1 pan	900,000	1,366.97	807.85	1,833.72	543.67	24.50	553.39	1,173.06	601.47	883.99	362.55	9,373.86	8,519.09	854.77	10.03%	16.44
Lower Quartile (25%) 3 pans	1,160,000	1,761.88	807.85	2,188.17	700.73	24.50	695.08	1,465.06	1,804.41	883.99	362.55	12,298.35	11,120.30	1,178.05	10.59%	22.65
Median (50%) 6 pans	1,720,000	2,612.44	807.85	2,951.60	1,039.02	24.50	1,000.26	2,093.96	3,608.82	883.99	362.55	17,692.74	15,936.93	1,755.81	11.02%	33.77

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Upper Quartile (75%) 8 pans	2,790,000	4,237.62	807.85	4,410.30	1,685.38	24.50	1,583.37	3,295.63	4,811.76	883.99	362.55	25,418.40	22,896.96	2,521.44	11.01 %	48.49
High (99%) 10 pans	23,000,000	34,933.80	807.85	31,961.96	13,893.83	24.50	12,597.08	25,992.50	6,014.70	883.99	362.55	146,593.70	132,854.18	13,739.52	10.34 %	264.22
Industrial																
Low (1%) 1 pan	900,000	1,366.97	807.85	1,220.25		24.50	553.39	1,173.06	601.47	883.99	362.55	8,043.14	7,205.06	838.08	11.63 %	16.12
Lower Quartile (25%) 2 pans	1,000,000	1,518.86	807.85	1,288.41		24.50	607.88	1,285.37	1,202.94	883.99	362.55	9,179.71	8,198.22	981.49	11.97 %	18.87
Median (50%) 3 pans	1,400,000	2,126.41	807.85	1,561.06		24.50	825.87	1,734.59	1,804.41	883.99	362.55	11,650.92	10,367.76	1,283.16	12.38 %	24.68
Upper Quartile (75%) 5 pans	1,950,000	2,961.78	807.85	1,935.96		24.50	1,125.60	2,352.27	3,007.35	883.99	362.55	15,481.13	13,726.52	1,754.61	12.78 %	33.74
High (99%) 25 pans	36,800,000	53,312.02	807.85	25,690.92		24.50	20,117.58	41,490.61	15,036.76	883.99	362.55	181,385.81	159,784.13	21,601.68	13.52 %	415.42
Farming - Dairy																
Low (1%)	900,000	1,366.97	807.85			21.16	553.39					3,161.79	2,790.70	371.09	13.30 %	7.14
Lower Quartile (25%)	1,710,000	2,597.25	807.85			21.16	994.81					5,084.24	4,480.66	603.58	13.47 %	11.61
Median (50%)	2,790,000	4,237.62	807.85			21.16	1,583.37					7,647.51	6,733.95	913.56	13.57 %	17.57
Upper Quartile (75%)	4,400,000	6,682.99	807.85			21.16	2,460.76					11,468.68	10,093.01	1,375.67	13.63 %	26.46

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

High (99%)	17,750,000	26,959.78	807.85			21.16	9,736.02					43,153.55	37,946.11	5,207.44	13.72%	100.14
Horticulture																
Low (1%)	950,000	1,442.92	807.85			21.16	580.64					3,280.46	2,895.02	385.44	13.31%	7.41
Lower Quartile (25%)	1,840,000	2,794.70	807.85			21.16	1,065.65					5,392.78	4,751.89	640.89	13.49%	12.32
Median (50%)	2,930,000	4,450.26	807.85			21.16	1,659.66					7,979.78	7,026.04	953.74	13.57%	18.34
Upper Quartile (75%)	7,020,000	10,662.40	807.85			21.16	3,888.56					17,686.98	15,559.31	2,127.67	13.67%	40.92
High (99%)	33,170,000	49,176.92	807.85			21.16	18,139.36					78,367.10	68,897.61	9,469.49	13.74%	182.11
Farming and Horticulture - Other																
Farming - Pastoral Median (50%)	2,030,000	3,083.29	807.85			21.16	1,169.20					5,843.73	5,148.30	695.43	13.51%	13.37
Farming- Other Median (50%)	1,540,000	2,339.05	807.85			21.16	902.16					4,680.76	4,125.98	554.78	13.45%	10.67

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Annual budget in detail [COVER PAGE]

Ngā Taipitopito o te Mahere Pūtea ā-
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10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Prospective Financial Statements

Ngā Matapae Whakapuakanga Ahumoni

The following Prospective Financial Statements are provided to give you an indication of the Council's predicted financial position during the 2025/26 year.

CAUTIONARY NOTE

The information in the Prospective Financial Statements is uncertain and its preparation requires the exercise of judgement. Actual financial results are likely to vary from the information presented and variations may be material. Events and circumstances may not occur as expected and may or may not have been predicted or the Council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based. Due to rounding, numbers presented throughout these statements may not add up precisely to the totals provided.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE

This provides information on the surplus or deficit arising from the Annual Plan operating budgets. It is a summary of the sources of revenue, expenses and prospective losses and gains for the year.

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. Accumulated equity represents the communities' investment in publicly owned assets resulting from past surpluses.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)**PROSPECTIVE STATEMENT OF FINANCIAL POSITION**

This presents information about the economic resources controlled by the Council. It shows the expected assets, liabilities and equity of the council at the end of the 2026 year. The information is useful in assessing the Council's ability to generate cash, provide services and for assessing future borrowing needs.

PROSPECTIVE STATEMENT OF CASH FLOWS

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments the council invests in as part of its day to day cash management. It provides information about cash generation through council activities, to repay debt or to reinvest to maintain operating capacity.

STATEMENT OF RESERVE BALANCES

This identifies the reserve funds that Council operate and expected value of these funds including how much is in each fund at the start of the 2024/25 financial year, how much we expect to come in or out of each fund during the year, and what the balance of each fund is expected to be at the end of the year

STATEMENT CONCERNING BALANCING THE BUDGET

Under legislation, the Council is required to disclose its planned performance in relation to a balanced budget benchmark. Performance is measured as the percentage of operating revenue to operating expenses; a local authority meets the balanced budget benchmark if its operating revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) exceeds its operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and equipment). As outlined in the Long Term Plan 2024–34, the Council is forecasting operating deficits in the 2025–27 years as part of its planned investment in the district. From 2028, we're aiming to meet the balanced budget benchmark and steadily return to surplus over time.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

AP 2024 \$000	ACTUAL 2024 \$000	LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
REVENUE						
60,260	59,049	70,044	Rates	79,859	79,144	(715)
33,613	27,982	21,308	Subsidies and Grants	22,282	17,345	(4,937)
426	198	1,431	Development and Financial Contributions	1,461	691	(770)
9,290	8,969	9,493	Fees and Charges	9,895	9,341	(554)
47	1,127	51	Interest Revenue	52	50	(2)
3,773	3,780	3,791	Other Revenue	3,880	3,801	(79)
5,544	272	-	Gains	-	1,695	1,695
112,953	101,377	106,117	Total Revenue	117,429	112,067	(5,362)
EXPENSES						
26,207	26,885	29,359	Personnel Costs	31,954	32,867	913
27,896	26,392	26,616	Depreciation and Amortisation Expense	27,654	33,310	5,656
8,281	7,798	7,906	Finance Costs	9,330	8,667	(663)
41,910	43,375	49,527	Other Expenses	51,393	48,188	(3,205)
888	-	-	Future loss on sale - investment property	-	-	-
-	1,974	-	Revaluation Losses	-	-	-
105,182	106,423	113,408	Total Expenses	120,332	123,031	2,700
(450)	(213)	(766)	Gains (Loss) on Share of Joint Venture/Associates equity	(675)	(344)	331
7,321	(5,260)	(8,057)	Surplus (Deficit) Before Tax	(3,579)	(11,309)	(7,732)
-	17	-	Income Tax Expense (Benefit)	-	17	17

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

7,321	(5,277)	(8,057)	Surplus (Deficit) After Tax	(3,579)	(11,326)	(7,749)
			Other Comprehensive Revenue and Expense of Joint Ventures / Associates		-	-
			Gains (Loss) on Property, Plant and Equipment			
59,862	12,320	39,785	Revaluations	29,646	39,922	10,276
	17		Deferred Tax on Revaluations		17	17
59,862	12,337	39,785	Other Comprehensive Revenue and Expense	29,646	39,939	10,293
67,183	7,060	31,728	Total Comprehensive Revenue and Expense	26,067	28,613	2,544

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PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

AP 2024 \$000	ACTUAL 2024 \$000	LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
491,958	464,861	422,117	Accumulated Funds at the start of the year	424,199	446,367	22,168
7,321	(5,260)	31,728	Net Surplus for the year	26,067	(11,309)	(37,376)
499,278	459,601	453,845	Accumulated Funds at the end of the year	450,266	435,058	(15,208)
755,897	728,546	776,584	Asset Revaluation Reserve at the start of the year	816,369	986,560	170,191
59,862	12,320	39,785	Revaluation of Assets	29,646	39,922	10,276
815,760	740,866	816,369	Asset Revaluation Reserve at the end of the year	846,015	1,026,482	180,467

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

1,315,038	1,200,467	1,270,214	Equity at the end of the year	1,296,281	1,461,540	165,259
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NET INVESTMENT IN COUNCIL CONTROLLED ORGANISATIONS

AP 2024 \$000	ACTUAL 2024 \$000	LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
50	50	50	Shares - Civic Financial Services Ltd	50	50	-
9	9	9	Shares - Bay of Plenty Local Authority Shared Services Ltd	9	9	-
100	100	100	Shares - Local Government Funding Agency	100	100	-
4,148	3,373	4,245	Borrower Notes - Local Government Funding Agency	5,317	7,917	2,600
7,224	6,576	6,800	Whakatāne Airport	6,964	6,436	(528)
350	350	350	Loan to Air Chathams	350	350	-
9,588	5,857	11,046	Contribution to Boat Harbour	11,046	-	(11,046)
21,469	16,315	22,600		23,836	14,862	(8,975)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

AP 2024 \$000	ACTUAL 2024 \$000	LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
EQUITY						
490,455	442,241	427,310	Accumulated Funds	427,376	417,652	(9,724)
(1,276)	2,172	11,695	Council Created Operating Reserves	9,042	5,105	(3,937)
10,099	15,188	14,839	Restricted Equity	13,848	12,301	(1,547)
815,760	740,866	816,369	Asset Revaluation Reserves	846,015	1,026,482	180,467
1,315,038	1,200,467	1,270,214	TOTAL EQUITY	1,296,281	1,461,540	165,259
ASSETS						
Current Assets						
4,812	17,623	733	Cash and Cash Equivalents	3,997	241	(3,756)
-	-	4,341	Term Deposits - Current	-	-	-
15,726	19,073	19,369	Receivables	19,609	22,091	2,482
490	1,223	-	Goods and Services Tax	-	1,223	1,223
296	427	303	Inventory	309	427	118
-	-	-	Non-current Assets Held for Sale	-	-	-
-	35	-	Derivative Financial Instruments	-	35	35
21,324	38,381	24,746	Total Current Assets	23,915	24,017	102
Non-Current Assets						
16,696	9,551	10,051	Non-current Assets Held for Sale	10,051	10,162	111
1,652	1,652	1,692	Derivative Financial Instruments	1,727	1,652	(75)
21,469	16,315	14,820	Investment in CCOs and other similar entities	18,940	14,862	(4,078)

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

136,617	114,462	121,634	Operational Assets	126,463	117,564	(8,899)
1,179,757	1,080,317	1,187,562	Infrastructural Assets	1,241,353	1,428,571	187,218
2,549	860	2,903	Intangible Assets	3,236	1,655	(1,581)
333	286	333	Forestry Assets	333	298	(35)
49,583	43,226	50,908	Investment Property	53,042	45,992	(7,050)
53,136	62,875	54,358	Restricted Assets	55,391	61,224	5,833
35,667	18,080	12,222	Work in Progress	16,045	11,266	(4,779)
1,497,459	1,347,622	1,456,483	Total Non-Current Assets	1,526,581	1,693,247	166,666
1,518,783	1,386,003	1,481,229	TOTAL ASSETS	1,550,497	1,717,264	166,768
LIABILITIES						
Current Liabilities						
18,903	20,499	27,961	Payables and Deferred Revenue	28,953	31,935	2,982
18,300	22,000	32,000	Borrowings and Other Financial Liabilities	32,500	32,500	-
1,031	3,755	3,064	Employee Entitlements	3,103	4,022	919
705	1,245	722	Provisions	737	1,334	597
38,938	47,499	63,747	Total Current Liabilities	65,293	69,791	4,498
Non-Current Liabilities						
162,500	132,500	141,800	Borrowings and Other Financial Liabilities LT	183,300	180,000	(3,300)
527	570	573	Employee Entitlements LT	626	611	(15)
1,780	4,968	4,895	Provisions LT	4,998	5,322	324
-	-	-	Deferred Tax Liability	-	-	-
164,807	138,038	147,268	Total Non-Current Liabilities	188,923	185,932	(2,992)
203,745	185,537	211,015	TOTAL LIABILITIES	254,216	255,724	1,507

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

1,315,038	1,200,467	1,270,214	NET ASSETS (Assets minus Liabilities)	1,296,281	1,461,540	165,261
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PROSPECTIVE STATEMENT OF CASH FLOWS

AP 2024 \$000	ACTUAL 2024 \$000	LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
CASH FLOWS FROM OPERATING ACTIVITIES						
60,260	56,782	68,467	Receipts from Rates Revenue	78,066	79,144	1,078
35,630	26,202	21,636	Subsidies and Grants Received	22,214	17,345	(4,869)
8,826	12,916	16,174	Fees and Charges and Other Revenue received	15,259	13,142	(2,117)
48	1,176	51	Interest Received	52	50	(2)
-	-	-	Dividends Received	-	7	7
(63,349)	(67,363)	(76,619)	Payments to Suppliers & Employees	(81,393)	(89,849)	(8,456)
-	(132)	-	Payments to Agencies	-	-	-
(8,281)	(7,518)	(7,906)	Interest paid	(9,330)	(8,667)	663
-	(580)	-	GST (Net)	-	(600)	(600)
33,132	21,483	21,802	Net Cash Flow from Operating Activities	24,868	10,572	(14,296)
CASH FLOWS FROM INVESTING ACTIVITIES						
500	1,270	1,015	Receipts from Sale of Property, Plant and Equipment	1,065	1,500	435
(81,505)	(45,257)	(54,796)	Purchase of Property, Plant and Equipment	(64,215)	(46,352)	17,863
(5,815)	(1,388)	(780)	Acquisition of Investments	(4,795)	-	4,795
(86,820)	(45,375)	(54,562)	Net Cash Flow from Investing Activities	(67,945)	(44,852)	23,093
CASH FLOWS FROM FINANCING ACTIVITIES						

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

63,500	50,000	49,000	Proceeds from Borrowings	75,000	66,000	(9,000)
(10,000)	(12,300)	(17,000)	Repayment of Borrowings	(33,000)	(32,000)	1,000
53,500	37,700	32,000	Net Cash Flow from Financing Activities	42,000	34,000	(8,000)
(188)	13,808	(760)	Net increase / decrease in Cash	(1,077)	(280)	797
5,000	3,815	5,834	Cash at beginning of year	5,074	521	(4,553)
4,812	17,623	5,074	Cash, Cash Equivalents and Bank Overdrafts at the End of the Year	3,997	241	(3,756)
Represented by :						
4,812	17,623	5,074	Cash, Cash Equivalents and Bank Overdrafts at the End of the Year	3,997	241	(3,756)

	Non-cash changes				
	2025 \$000	CASHFLOWS 2026 \$000	Acquisition	New Leases	2026
Reconciliation of Liabilities Arising from Financing Activities					
Long Term Borrowings	177,500	34,000	-	-	211,500
Long Term Debt	177,500	34,000	-	-	211,500

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Notes to the Prospective Financial Statements Ngā kupu āpiti ki ngā Matapae Whakapuakanga Ahumoni

NOTE 1 – GENERAL RATES BY ACTIVITY

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
NOTE 1 GENERAL RATES BY ACTIVITY				
3,609	Democracy	3,881	4,103	222
4,213	Arts and Culture	4,512	4,558	45
3,098	District Partnerships	3,803	3,518	(285)
2,782	Aquatic Centres	3,347	3,334	(13)
933	Events and Tourism	1,009	975	(34)
944	Economic Development	1,385	1,573	188
774	Climate Change and Resilience	900	1,368	468
342	Stormwater	337	335	(2)
175	Wastewater	172	172	-
-	Water Supply	-	-	-
-	Ports and Harbours	-	-	-
5,011	Parks and Reserves	5,259	5,758	499

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

-	Holiday Park	-	-	-
(43)	Transportation Connections	(43)	(42)	1
4,495	Building and Resource Management	4,780	5,118	338
2,779	Waste Management	2,872	2,400	(473)
1,822	Community Regulation	2,135	2,121	(14)
1,379	Community Facilities	1,783	1,645	(139)
84	Corporate Services	88	98	10
(29)	Other	14	(216)	(230)
32,367	Total General Rates	36,235	36,816	582
929	Add Rate Penalties	949	925	(23)
(655)	Less Rates Remissions	(754)	(754)	-
32,641	General Rates Levied	36,430	36,988	558

NOTE 2 – TARGETED RATES BY ACTIVITY

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
NOTE 2 TARGETED RATES BY ACTIVITY				
425	Democracy	441	436	(5)
-	Arts and Culture	-	-	-
-	District Partnerships	-	-	-
-	Aquatic Centres	-	-	-

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

1,307	Events and Tourism	1,438	1,357	(81)
224	Economic Development	234	202	(31)
-	Climate Change and Resilience	-	-	-
4,982	Stormwater	5,764	5,685	(80)
6,428	Wastewater	7,162	7,421	259
3,942	Water Supply (Fixed Charge)	5,075	4,596	(479)
5,913	Volumetric Water Supply	7,613	6,894	(719)
-	Ports and Harbours	-	-	-
-	Parks and Reserves	-	-	-
-	Holiday Park	-	-	-
8,463	Transportation Connections	9,204	9,758	554
-	Building and Resource Management	-	-	-
5,717	Waste Management	6,499	5,807	(692)
-	Community Regulation	-	-	-
-	Community Facilities	-	-	-
-	Corporate Services	-	-	-
37,402	Total Targeted Rates	43,430	42,156	(1,274)

NOTE 3 – DEPRECIATION AND AMORTISATION

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
NOTE 3 DEPRECIATION AND AMORTISATION				
-	Democracy	-	-	-
478	Arts and Culture	487	487	-
6	District Partnerships	5	5	-
450	Aquatic Centres	463	463	-
29	Events and Tourism	29	29	-
267	Economic Development	383	383	-
2	Climate Change and Resilience	51	51	-
1,956	Stormwater	2,115	2,115	-
3,020	Wastewater	3,163	3,163	-
4,763	Water Supply	5,090	5,090	-
472	Ports and Harbours	519	519	-
1,442	Parks and Reserves	1,586	1,586	-
119	Holiday Park	136	136	-
11,001	Transportation Connections	10,974	16,266	5,292
-	Building and Resource Management	-	-	-
62	Waste Management	83	83	-
4	Community Regulation	4	4	-
687	Community Facilities	712	712	-

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

1,841	Corporate Services	1,839	2,202	363
17	Other	17	17	-
26,616	Total Depreciation and Amortisation	27,654	33,310	5,655

NOTE 4 RESERVE FUNDS

Whakatāne District Council maintains reserve funds as a part of its equity. The Local Government Act 2022 Schedule 10 Clause 21 requires certain information to be included in the Council's Annual Plan pertaining to these reserve funds. The following presents a summary of reserve funds followed by a breakdown giving the opening balances, movements and closing balances.

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
SUMMARY RESERVE FUNDS				
29,816	Forecast Opening Balances	26,534	19,649	(6,885)
22,025	Transfers into reserves	23,824	23,441	(383)
(25,307)	Transfer out of reserves	(27,468)	(25,684)	1,784
26,534	Forecast Closing Balances	22,890	17,406	(5,484)

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
4.1 Operating Reserves				

Ordinary Council - AGENDA

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

8,942	Forecast Opening Balances	6,006	4,897	(1,109)
2,645	Transfers into reserves	3,809	4,518	709
(5,581)	Transfer out of reserves	(4,539)	(3,318)	1,221
6,006	Forecast Closing Balances	5,276	6,097	821

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
4.2 Renewal / Depreciation Operating Reserves				
6,177	Forecast Opening Balances	5,689	1,047	(4,642)
15,262	Transfers into reserves	15,791	15,688	(103)
(15,750)	Transfer out of reserves	(17,713)	(17,727)	(14)
5,689	Forecast Closing Balances	3,767	(992)	(4,759)

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
4.3 Development Contribution Reserves				
(310)	Forecast Opening Balances	482	(1,130)	(1,612)
1,594	Transfers into reserves	1,637	796	(841)
(802)	Transfer out of reserves	(1,833)	(1,232)	601
482	Forecast Closing Balances	286	(1,566)	(1,852)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

LTP 2025 \$000		LTP 2026 \$000	ANN PLAN 2026 \$000	VARIANCE 2026 \$000
4.4 Other Restricted Reserves				
15,007	Forecast Opening Balances	14,357	14,835	478
2,524	Transfers into reserves	2,587	2,439	(148)
(3,174)	Transfer out of reserves	(3,383)	(3,407)	(24)
14,357	Forecast Closing Balances	13,561	13,867	306

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Summary of significant accounting policies Whakarāpopototanga o ngā kaupapa here pūtea matua

Basis of consolidation

The financial statements are no longer consolidated line by line with the Council investment in Whakatāne Airport.

Joint venture

A joint venture is a binding arrangement whereby two or more parties are committed to undertake an activity that is subject to joint control. Joint control is the agreed sharing of control over an activity. For jointly controlled operations, the Council recognises its investment in Whakatāne Airport as an investment but no longer consolidates 50% of the income and expenses of the venture.

Revenue

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

Rates revenue

The following policies have been applied:

- General rates, targeted rates (excluding water-by meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when the rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged.

Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

NZ Transport Agency Waka Kotahi roading subsidies

The Council receives funding assistance from NZ Transport Agency Waka Kotahi, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if 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.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Entrance fees

Entrance fees are fees charged to users of the Councils local facilities, such as pools, museum, and gallery. Revenue from entrance fees is recognised upon entry to such facilities.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Landfill fees

Any fees for disposal of waste are recognised at the time the waste is disposed of by users.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

Rendering of services

Revenue derived through rendering of services is recognised when the service is provided to the customer.

Sales of goods

Revenue from sales of goods is recognised when a product is sold to the customer.

Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when tickets are paid.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

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 developments, the fair value is based on construction price information provided by the property developer. For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Donated and bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

Interest and dividends

Interest revenue is recognised on an accrual basis. Dividends are recognised when the right to receive payment has been established.

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Borrowing costs

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

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Councils grants awarded have no substantive conditions attached.

Foreign currency transactions

Foreign currency transactions are translated into NZ\$ (the functional currency) using the spot exchange rate at the date of the transactions.

Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

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 adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at 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 profit.

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 manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities. Deferred tax liabilities are generally recognised for all taxable temporary differences.

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit. Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to the ownership of an asset, whether or not the title is eventually transferred. At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Operating leases

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

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within current liabilities in the statement of financial position.

Receivables

Receivables are recorded at their face value, less any provision for impairment.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to interest rate risks arising from the Council's financing activities. In accordance with its treasury policy, the 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 re-measured at their fair value at each balance date. The associated gains or losses of these derivatives are recognised in the surplus or deficit.

Other financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit. Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

- loans and receivables
- held-to-maturity investments
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into hedge accounting relationship for which hedge accounting is applied. Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans to community organisations made at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in noncurrent assets unless management intends to dispose of, or realise, the investment within 12 months of balance date.

The Council includes in this category:

- investments that it intends to hold long-term but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus / deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instruments carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment. For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default in payments are objective indicators that the asset is impaired. If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost using the First-In-First-Out (FIFO) method, adjusted, when applicable, for any loss of service potential. Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down. When land held for development and future resale is transferred from investment property, or property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets are not depreciated or amortised while they are classified as held for sale.

Property, plant and equipment

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Property, plant and equipment consists of:

Operational assets

These include land, buildings, furniture and fittings, library books, plant and equipment, the museum collection and motor vehicles.

Restricted assets

Restricted assets are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructural assets

Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Measurement

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation.

All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Land, buildings (operational and restricted), museum, library books, and infrastructural assets (except land under roads) are re-valued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. The Council assesses the carrying values of its revalued assets 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 re-valued. Revaluations of property are accounted for on a class-of-asset 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

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

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.

Investment property, property intended for sale and forestry revaluation gains and losses are recognised directly into comprehensive revenue and expense and do not go to a revaluation reserve.

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 the 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 recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in 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 after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the 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, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Roading is valued on a regular basis and each asset is assigned a base life (estimate of total useful life), which is converted to a preliminary estimate of physical life by adjusting for age. An initial assessment of remaining life is then calculated as the difference between expected life and age of asset. Where information is available further adjustments are then made to the useful life estimate to take into account condition and use of the asset. The three water assets are regularly valued with the economic life

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

of an asset being the period of time it is economically worthwhile to replace rather than to continue to repair or maintain. The economic life varies for each asset. Assets lives are modified if local knowledge and experience suggests this is appropriate. The useful lives and associated depreciation rates of major classes of assets have been estimated in the table below:

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

INFRASTRUCTURAL AND OPERATIONAL ASSET YEARS

(approximate average over all assets in that category)

Asset	Years
Land	Not depreciated
Roading	
Land, formation and unsealed pavement	Not depreciated
Other roading assets	2-44 years
Water	
Linear Assets	8-69 years
Other Assets	1-42 years
Stormwater	
Linear Assets	32-76 years
Other Assets	14-62 years
Wastewater	
Linear Assets	30-89 years
Other Assets	1-93 years
Parks	
Land	Not depreciated
Park Assets	11 years
Harbour Assets	15-30 years
Operational Assets	
Museum assets	Not depreciated
Land	Not depreciated
Buildings	8-60 years
Vehicles	3-10 years
Plant and equipment	3-33 years
Furniture and fittings	5-50 years
Library collections	2-10 years
Office equipment	3-12 years

The Asset years in the above table are based on the 2024 Annual Report.

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

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

INTANGIBLE ASSETS Ngā rawa henumi

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software 4 - 5 years 20% - 25%

Software as a service (SaaS)

Two IFRIC (IFRS Interpretations Committee) agenda decisions were released in 2019 and 2021. The 2019 agenda decision dealt with whether fees paid in exchange for access to the suppliers application software in a SaaS arrangement gives rise to an intangible asset or is a service contract. The 2021 agenda decision dealt with the accounting treatment of the costs an entity incurs in customising or configuring the suppliers application software in a SaaS arrangement.

While the decisions of the committee do not directly impact PBE standards, which are mainly based on IPSAS1, given that NZIAS 38 Intangible Assets and PBE IPSAS 31 are similar, IFRIC's conclusions are authoritative support and may be considered under GAAP. As a result, the agenda decisions were applied in Council's accounting policy and became effective from the reporting year ended 30 June 2022.

As at 30 June 2025, no intangible assets held by Council were impacted by this change in accounting policy. There has been no other change to accounting requirements in relation to software development other than those addressed in the 2019 and 2021 IFRIC agenda decisions in respect of SaaS.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)*Impairment of intangible assets*

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return. For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets and cash generating units is the present value of expected future cash flows.

Forestry assets

Standing forestry assets are generally independently revalued annually at fair value less estimated costs to sell for one growth cycle. Valuations are carried out annually at the end of each financial year. Fair value is determined based on the present value of expected future cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions. Gains and losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit when incurred. Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Investment property

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Investment property is measured initially at its cost, including transaction costs. After initial recognition, the Council measures all investment property at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Payables

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

Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs (borrower notes). Interest due on the borrowings is subsequently accrued and added to the finance costs. Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date; to the extent it will be used by staff to cover those future absences. A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis.

The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave and long service leave are valued on an actuarial basis. The present value of retirement and long service leave obligations depend on a number of factors that are determined on an actuarial basis. Three key assumptions used in calculating this liability include the discount rate, salary escalation rates and resignation rates. Any changes in these assumptions will affect the carrying amount of the liability. Projected cashflows are discounted back to the valuation date at the valuation discount rates. The discount rates have been chosen in accordance with PBE IPSAS 25 and the valuation method is a refinement of that set out by Treasury in its paper entitled 'Guidance on accounting for sick leave under NZ IAS 19 employee benefits'.

Sick leave and long service leave are classified as both current and long term liabilities depending on predicted settlement. If the payment is likely to be made within 12 months of balance date the entitlement is classified as current. The balance of the valuation is classified as long term.

Superannuation scheme

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Provisions

A provision is recognised 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 an outflow of future economic benefits 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

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

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 expense.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated funds.
- Operational reserves.
- Restricted reserves.
- Asset revaluation reserve.

Operational reserves

These are set aside to fund short to medium term timing variations in the future capital expenditure associated renewal of assets from Council activities, such as water, wastewater, stormwater, roads and footpath, facilities, property plant and equipment.

They also include car park development, museum collections, Galatea reserve development, roading capital contributions, roading storm damage, Te Mahoe water, general disaster, asset divestment, sale of Bennett Block, leaky homes, community boards, Whakatāne Holiday Park, Whakaari eruption in 2019, parks and reserves financial contributions.

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council. Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Asset revaluation reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables – which are presented 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 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. Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council in its Long Term Plan 2024-34. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below. Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers, and floor area.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations 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 the next financial year are discussed below:

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Asset valuations and fair value assumption

At the end of the 2024-25 year, independent fair value assessments were carried out on land, buildings, restricted assets, parks, harbour and three waters. A full valuation was carried out on forestry, investment property, property held for sale and roading.

All assets have been valued on the fair value assumption and is the amount at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Landfill aftercare provision

Estimates and assumptions are reviewed annually for the landfill aftercare provision.

Critical judgements in applying accounting policies

Management has exercised no critical judgements in applying accounting policies for the year ended 30 June 2026.

10.3.1 Appendix 1 – Annual Plan 2025/26(Cont.)

Annual Plan Disclosure Statement

FOR END OF YEAR ENDED 30 JUNE 2026

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenue, expenses, assets, liabilities and general financial dealings. The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	ANN PLAN 2026	MET	LTP 2026
RATES AFFORDABILITY – INCOME:			
Total rates revenue for each year will be limited to 80% of operating revenue	72%	Yes	69%
RATES AFFORDABILITY – INCREASES:			
Total rates revenue* will increase by no more than 14% for the 2026 financial year as per the 2024-34 Long Term Plan (Vol.3, Page 39) <i>Note: this compares the Annual Plan 26 to the LTP 25 rates</i>	13%	Yes	14%
DEBT AFFORDABILITY:			
The limit on Net External Debt as a percentage of Total Annual Income will not exceed 250% - as quantified in Councils 2024/34 Long Term Plan (Vol.3, Page 40)	194%	Yes	186%
BALANCED BUDGET:			
The planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) equals 96% of its planned operating expenses as per the 2024-34 Long Term Plan (Vol.3, Page 42).	89%	No	96%
ESSENTIAL SERVICES:			
The planned capital expenditure on network services is equal to or greater than the expected depreciation on network services (i.e. >100%)	156%	Yes	227%
DEBT SERVICES:			
The Council's planned borrowing costs are equal or are less than 8% of its planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment) as per the 2024-34 Long Term Plan (Vol.3 Page 42)	8%	Yes	8%

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026**10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026**To: **WHAKATĀNE DISTRICT COUNCIL**Date: **THURSDAY, 26 JUNE 2025**Author: **B GRAY / GM FINANCE & COMMERCIAL SERVICES**Authoriser: **S PERDIA / CHIEF EXECUTIVE****1. Reason for the report - *Te Take mō tēnei rīpoata***

The reason for the report is for the Council to resolve the rates set and assessed for the period commencing 1 July 2025 and ending on 30 June 2026.

2. Recommendations - *Tohutohu akiaki*

1. THAT the Rates Resolution for the Period Commencing 1 July 2025 and ending 30 June 2026 report be **received**; and
2. THAT the Whakatāne District Council **sets** the rates set out as follows in sections 4.1 to 4.9 of this report, under the Local Government (Rating) Act 2002, on rating units in the District for the financial year commencing on 1 July 2025 and ending on 30 June 2026, based on the Annual Plan rating requirement within the funding impact statement of a 11.7% net of growth increase to the rates requirement in comparison with the 2024-34 Long Term Plan (12.7% net of growth); and
3. THAT the Whakatāne District Council **sets** the due dates for the payment of the rates and the penalties for unpaid rates as set out in sections 4.10, 4.11 and 4.12 of the report; and
4. THAT the Whakatāne District Council **sets** the discount for prompt payment as set out in section 4.13 of the report.

3. Background - *He tirohanga whakamuri***3.1. Setting of Rates for 2025/26 Financial Year**

Section 23 of the Local Government (Rating) Act 2002 requires the Council to resolve the rates annually. Before the Council resolves to set rates for 2025/26 it must have adopted the Annual Plan, including the Funding Impact Statements for 2025/26.

The resolution provides for the setting and assessment of these rates.

The Annual Plan 2025/26 is set to be adopted on 26 June 2025.

4. Discussion - *Kōreroreo*

The Rates Resolution is prepared on a GST exclusive basis. The rates assessments issued will report the rates as GST exclusive with GST added to the total rates assessed on the ratepayer.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

All figures in this report are GST exclusive.

4.1. General Rates (Budgeted Revenue \$36,816,295)

The Council sets a general rate based on the capital value of each applicable rating unit in the district on a stepped differential basis.

For properties valued over \$30 million the portion of the property valued under \$30 million will attract the first step. For any portion of the property valued over \$30 million, step two will apply.

The rates (per dollar of capital value) for 2025/26 are:

	Category	\$ per CV Dollar
Step 1	District wide rateable residential properties capital value up to \$30 million	0.00151886
	District wide rateable commercial properties capital value up to \$30 million	0.00151886
	District wide rateable industrial properties capital value up to \$30 million	0.00151886
	District wide rateable rural and horticultural properties capital value up to \$30 million	0.00151886
Step 2	District wide rateable properties capital value portion greater than \$30 million	0.00113915

In addition to the above Council sets a Uniform Annual General Charge on all applicable rating units in the district as a fixed amount per rating unit. In the 2025/26 year this charge is **\$807.85** per rating unit.

4.2. District Growth Rates (Budgeted Revenue \$1,475,679)

The District Growth rates fund a portion of Economic Development and Events & Tourism activities (including Marketing) Council sets a fixed targeted rate per rating unit for all commercial and industrial rating units within the District.

Category	Differential	\$ per CV Dollar
Commercial and Industrial properties within the Whakatāne residential area	2.0	0.00136327
Commercial and Industrial properties outside the Whakatāne residential area	1.0	0.00068163

In addition, Council sets a targeted rate of a fixed amount of **\$606.78** per rating unit for all commercial and industrial properties within the district.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)**4.3. Epic Targeted Rate (Budgeted Revenue \$84,132)**

Council sets a targeted rate for the budgeted revenue to be allocated to EPIC (Events Promotions Initiatives Community). The rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.

Land Liable	\$ per CV Dollar
Rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan	0.00060408

4.4. Democracy - Community Board Rates (Budgeted Revenue \$435,619)

The Community Board rates are set to fund the costs of the four Community Boards which are recorded as part of the Democracy activity group.

The Council sets a Community Board targeted rate as a fixed amount per rating unit on rating units within each of the following locations:

Targeted Rate	\$ per rating unit
All rating units in the Whakatāne and Ōhope Community Board Area	24.50
All rating units in the Rangitāiki Community Board Area	21.16
All rating units in the Tāneatua Community Board Area	44.95
All rating units in the Murupara Community Board Area	58.16

4.5. Transportation connections (roading) rates (Budgeted Revenue \$9,757,582)

The Council sets a targeted rate for the Transportation Connections activity group as a fixed amount per rating unit and a rate on the capital value as follows:

Land Liable	\$ per CV Dollar
All rateable properties	0.00054496

In addition to the above Council sets a transportation connections targeted rate of a fixed amount on all rating units in the district of **\$62.92** per rating unit.

4.6. Stormwater Rates (Budgeted Revenue \$5,684,668)

The Council sets for each stormwater scheme a fixed targeted rate and a rate on the capital value on properties connected to a scheme or located in that scheme area, as follows (differentially for Whakatāne):

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

Scheme	\$ per rating unit
Whakatāne area	162.32
Whakatāne Commercial and Industrial	162.32
All rating units in the Matatā area	95.61
All rating units in the Ōhope area	97.79
All rating units in the Edgecumbe area	153.59
All rating units in the Tāneatua area	42.86
All rating units in the Murupara area	8.84
All rating units in the Te Mahoe Land Drainage area	126.03
All rating units in the Te Teko Land Drainage area	30.64

Scheme	Differential	\$ per CV Dollar
Whakatāne properties	1.0	0.00051048
Whakatāne Commercial and Industrial properties	2.2*	0.00112305
Matatā	1.0	0.00051048
Ōhope	1.0	0.00021642
Edgecumbe	1.0	0.00060310
Tāneatua	1.0	0.00034649
Murupara	1.0	0.00015074
Te Mahoe Land Drainage	1.0	0.00127806
Te Teko Land Drainage	1.0	0.00042365

* a differential targeted rate calculated on capital value is charged for Whakatane Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.

4.7. Wastewater (sewage) rates (Budgeted Revenue \$7,421,154)

The Council sets targeted rates to fund sewage disposal for each of the following individual sewage schemes in the district:

- Whakatāne
- Ōhope

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

- Edgecumbe
- Tāneatua
- Murupara
- Te Mahoe

These rates are set on a differential basis based on land use and provision of service. Land use is either residential, rural, or commercial/industrial. Commercial/industrial is classed as any property for which the principal undertaking is any commercial/industrial activity or zoned commercial/industrial. Commercial/industrial properties are charged per pan. Residential properties are all other properties that are not commercial/industrial properties. Residential and rural properties are charged a fixed amount per separately used or inhabited part (SUIP) of a rating unit.

The different categories of service are:

- **Connected**—any rating unit that is connected directly or indirectly to a public sewerage drain.
- **Available**—any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.

The rates for the 2025/26 year are shown below:

Whakatāne, Ōhope, Edgecumbe, Tāneatua, Te Mahoe (all schemes excluding Murupara) (Budgeted Revenue \$7,104,567)		
	\$601.47	per residential or rural rating unit connected to a public sewerage drain.
	\$601.47	per pan commercial / industrial rating unit connected
	\$300.74	Per rating unit availability (capable of connection)
Murupara (Budgeted Revenue \$316,587)		
	\$411.15	per residential or rural rating unit connected to a public sewerage drain.
	\$411.15	per pan commercial / industrial rating unit connected
	\$205.58	per rating unit availability (capable of connection)

Rating units which are not connected to the scheme or not serviceable are not liable for these rates.

4.8. Water supply (metered and non-metered) rates (Budgeted Revenue \$11,490,206)

The Council sets targeted rates to fund water supplies for each of the following individual water supply schemes in the district:

1. Whakatāne
2. Ōhope
3. Edgecumbe

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

4. Matatā
5. Tāneatua
6. Murupara
7. Rūātoki
8. Waimana
9. Plains /Awakeri Extension
10. Te Mahoe
11. Ruatāhuna

These rates are set on a differential basis based on provision of service. The targeted rates are set as a fixed amount.

The differential categories of service for the targeted rate for water supply are:

- **Connected** – any rating unit that is connected directly or indirectly to a Council operated waterworks
- **Availability** – any rating unit that is not connected to Council operated waterworks but is within 100 metres of such waterworks

Targeted rates are also set based on the volume of water supplied. All water by meter consumption that is invoiced during the current rating year will be calculated on the charges below.

The connected and metered charge is applicable to the water invoice for properties connected and metered.

Whakatāne, Ōhope, Edgecumbe, Matatā, Tāneatua, Rūātoki, Waimana, Te Mahoe (Budgeted Revenue \$9,030,429)	
\$883.99	fixed amount per connection connected and non- metered
\$294.60	fixed amount per rating unit availability – non connected (capable of connection)
\$294.60	fixed amount per connection connected and metered
\$2.56	per cubic metre of all water supplied to each rating unit connected and metered
Murupara (Budgeted Revenue \$617,375)	
\$735.90	fixed amount per connection connected and non-metered
\$307.92	fixed amount per rating unit availability – non connected (capable of connection)
\$307.92	fixed amount per connection connected and metered
\$1.86	per cubic metre of all water supplied to each rating unit connected and metered
Plains and Awakeri Extension (Budgeted Revenue \$1,842,402)	

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

\$380.86	fixed amount per connection connected and metered
\$0.75	per cubic metre of all water supplied to each rating unit connected and metered.
<p>The Council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each property connected to the Plains water supply scheme. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement of \$0.90 per cubic metre.</p> <p>Note: where properties meet the definition of being contiguous either under legislation or Council policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.</p>	

4.9. Waste management (refuse removal) rates (Budgeted Revenue \$5,807,135)

The Council sets targeted rates to fund the collection and disposal of Council approved refuse and recycling. The targeted rates are set as a fixed amount where a service is **supplied** to the rating unit.

Where a Residential Service is **available** to a Residentially zoned unit, they will be charged a **minimum** of one service. A rating unit can apply for more than one service and will be charged accordingly. General waste is a weekly collection service, green waste and recycling is collected fortnightly.

The service applicable to each category is:

- Residential – refuse, recycling, and green waste
- Rural and Commercial – refuse and recycling

The Council targeted fixed rates **per service** for 2025/26 are:

1. Residential (excluding Ōhope)	\$410.93
1. Rural/Commercial (excluding Ōhope)	\$362.55
1. Residential Ōhope	\$413.61
1. Commercial Ōhope	\$365.23

The Council provides an additional three recycling collections during the summer holiday period for Ōhope.

4.10. Instalment Due Dates and Penalties – Rates (except for metered water)

There will be four equal instalments (GST Exclusive) for the 2025/2026 rates, each instalment due on the relevant due date stated below. A 10% penalty will be added to any part of a rates instalment that remains unpaid by the relevant due date. The penalty will be added on the penalty date stated in the table below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

	Due Date	Penalty Date
Instalment 4	Friday, 22 May 2026	Wednesday, 27 May 2026
Instalment 1	Friday, 22 August 2025	Wednesday, 27 August 2025
Instalment 2	Friday, 21 November 2025	Wednesday, 26 November 2025
Instalment 3	Friday, 20 February 2026	Wednesday, 25 February 2026

4.11. Due Dates and Penalties - Water Rates

Targeted rates for metered water supply will be invoiced separately from other rates invoices and are due on the relevant due date for the periods stated below. A 10% penalty will be added to any part of the water rates that remain unpaid by the due date as shown in the table below. The penalty will be added on the penalty date stated below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

Period	Scheme	Due Date	Penalty Date
1	Plains and Awakeri extension	Friday, 24 October 2025	Wednesday, 29 October 2025
2	All metered schemes	Friday 23 January 2026	Wednesday, 28 January 2026
3	Plains and Awakeri extension	Friday 24 April 2026	Wednesday, 29 April 2026
4	All metered schemes	Friday 24 July 2026	Wednesday, 29 July 2026

4.12. Arrears penalty

A further 10 percent penalty will be added on 1 October 2026 to any rates that were set prior to 1 July 2025 which are unpaid on 1 July 2025, and which remain unpaid on 30 September 2026, as provided in Section 58(1)(b) of the Local Government (Rating) Act 2002.

4.13. Discount For Prompt Payment

The Council sets a discount on an annual basis for ratepayers who pay the total rates levied on the rates assessment by the due date for the first instalment. The discount rate for 2025/2026 is 2.5%.

4.14. Payments

All rates shall be payable at the Whakatāne District Council Civic Centre, Commerce Street, Whakatāne, or Murupara Service Centre, Pine Drive, Murupara.

The payment facilities available at the Council offices are cash, credit card or EFTPOS. Council also accepts payment of rates by credit card, via our online facility at www.whakatane.govt.nz. Telephone and internet banking payments are also accepted. Alternatively, the Council has direct debit or automatic payment options available.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)**4.15. Allocation of Payments**

Where any payment is made by a ratepayer that is less than the amount now payable, the payment will be applied firstly to any rates outstanding from previous rating years and then across current year rates based on oldest due date.

5. Options analysis - Ngā Kōwhiringa**5.1. Option 1 (Recommended option) – resolve the rates for the financial year 1 July 2025 – June 30 2026 based on the Annual Plan rating requirement within the funding impact statement. Council agreed to an average rates increase of 11.7% on 20 March 2025 when the Annual Plan Budget was presented on 20 March.**

An average rates increase of 12.7% was set in the Long Term Plan 2024-34 with public consultation. The Annual Plan 2025/26 budget presented to Council identified savings and options to apply the savings to the operating deficit and rates. Council chose to apply the savings to reducing the operating deficit and allow a reduction of 1% to be applied to the 2025/26 rates.

Advantages	Disadvantages
<ul style="list-style-type: none"> Rates resolution will increase the average rates to 11.7% which is 1% lower than what was set out in the Long Term Plan 	<ul style="list-style-type: none"> Balanced Budget and Essential Services Prudence benchmarks negatively impacted (equivalent to 3% of rates or \$2.1 million)

6. Significance and Engagement Assessment - *Aromatawai Pāhekoheko***6.1. Assessment of Significance**

The recommended option of this report is assessed to be of moderate significance in accordance with the Council's Significance and Engagement Policy. This assessment is considered moderate due to the following factors:

- Level of community interest:** The level of community interest is anticipated to be moderate, with potential opposition.
- Rating impact:** The anticipated costs to the community in terms of rates, although this will be 1% less than the increase which was consulted through LTP 2024-34.

6.2. Engagement and community views

The proposed communication approach in relation to the Annual Plan 2025/26, including the rates resolution, will be an informing exercise for communities. The Council will be open, honest, and clearly articulate to communities around the continued circumstances Council is facing with regards to inflation and rising costs, and the associated rating requirement to continue providing our levels of service.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

Significance Criteria	Comments	Impact Assessment
Level of community interest: Expected level of community interest, opposition or controversy involved.	The rates resolution is expected to have community interest due to the topic and community members being key stakeholders	Moderate
Level of impact on current and future wellbeing: Expected level of adverse impact on the current and future wellbeing of our communities or District.	There is no change to the current level of service	low
Rating impact: Expected costs to the community, or sectors of the community, in terms of rates.	The recommended option is consistent with the Council's Decision on 20 March 2025 with an average rates increase of 11.7% (1% than what was consulted on in the Long Term Plan)	low
Financial impact: Expected financial impact on the Council, including on budgets, reserves, debt levels, overall rates, and limits in the Financial Strategy.	The recommended option of increasing the average rates increase to 11.7% will not have a significant impact on Council's Funding Impact Statement for 2025/26.	low
Consistency: Extent to which a proposal or decision is consistent with the Council's strategic direction, policies and significant decisions already made.	The recommended option is consistent with decision making by Council regard to the budget presented on 20 March 2025.	Low
Reversibility: Expected level of difficulty to reverse the proposal or decision, once committed to.	The rates and debt level will be adjusted for year 2025/26. Any future adjustments can be changed though the development of the next Annual Plan 26/27 and/or Long Term Plan 27-37	low
Impact on Māori: Expected level of impact on Māori, considering the relationship of Māori and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.	No direct impact on Te Toi Whakareia - Māori relationship strategy.	low

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

Significance Criteria	Comments	Impact Assessment
Impact on levels of service: Expected degree to which the Council's levels of service will be impacted.	The recommended option will have no impact on the current level of service with no significant changes to what was included in Year 2 of the Long Term Plan.	low
Impact on strategic assets: Expected impact on the performance or intended performance of the Council's Strategic Assets, for the purpose for which they are held.	The Rates Resolution does not seek sale of a strategic assets and has no or low impact on the performance of strategic assets.	low

7. Considerations - *Whai Whakaaro***7.1. Financial/budget considerations**

The revenue associated with this rates resolution is integral to the funding of year two of Long Term Plan 2024/25 operating and expenditure budgets and associated outcome, without which significant further change to the funding or levels of expenditure would be required.

7.2. Strategic alignment

The decisions within this report align with the adopted 2024/34 Long Term Plan. No inconsistencies with any of the Council's policies or plans have been identified in relation to this report.

7.3. Climate change assessment

Some individual budget items in the Funding Impact Statement may have a climate change impact. Climate changes impacts will be assessed as part of the delivery of specific project and activities.

There are no significant or notable impacts associated with the matters of this report.

7.4. Risks

Risks	Potential Mitigations
Reputation	By following the recommended option to keep rates at 11.7% and undertaking an assessment based on sound judgement in relation to the levels of depreciation we should be funding, we think that this risk is mitigated as much as possible. Council is mindful of both the short and long term impacts of the financial decisions that it makes. In this instance an appropriate balance has been struck.

10.4 Rates Resolution for the Period - 1 July 2025 and Ending 30 June 2026(Cont.)

Risks	Potential Mitigations
	This recommendation is in alignment with the direction set in the Long Term Plan, taking into account and balancing the changes in the operating environment over the course of the year, and forecasting what these may look like for next year.
Financial	By being consistent as much as possible with what was agreed with our community through the development of the Long Term Plan there is minimal risk on financial uncertainty.
Local Water Done Well	There is still uncertainty on the direction of travel in relation to this central government reform, Council has budgeted some expenditure to continue on this journey, and expects that it will continue to absorb staff time to progress towards an outcome that is supported by the community.

8. Next Steps - E whai ake nei

If the recommended option is approved;

1. The adopted rates resolution will be published on the council's website and made available to the public within 20 working days, in accordance with section 23 of the Local Government (Rating) Act 2002.
2. Finance staff will update the rating database and prepare rates assessments and invoices for distribution to ratepayers.
3. Information will continue to be provided on our website explaining the rates changes.

Attached to this Report:

There are no appendices attached to this report.

10.5 Property Delegation Process**10.5 Property Delegation Process**To: **Whakatāne District Council**Date: **Thursday, 26 June 2025**Author: **V Fergusson / Strategic Property Manager**Authoriser: **L Woolsey / General Manager Strategy and Growth**Reference: **A2909152****1. Reason for the report - *Te Take mō tēnei rīpoata***

This is a procedural paper seeking delegation to enable the acquisitions fund to be used for the purpose that it was budgeted. Council approved a budget of one million dollars per annum for time sensitive property purchases in the 2024-2034 Long Term Plan ("LTP"). This paper recommends a delegation be made to enable the Chief Executive, after consultation with the Mayor, to approve urgent property purchases using this fund.

2. Recommendations - *Tohutohu akiaki*

1. THAT the Council **receive** the Delegation Process report; and,
2. THAT the Council **delegate** to the Chief Executive, after consultation with the Mayor, the ability to approve urgent property purchases using the Acquisitions Fund; and,
3. THAT Council **instructs** staff to update the Staff Delegations Register (2023) to include a delegation to the Chief Executive, after consultation with the Mayor, to approve urgent property purchases using the Acquisitions Fund; and,
4. THAT Council **instructs** staff to amend the Governance Delegations Register (2022-2025) section 1.2.2 (k) to add the wording in bold as follows;

"Except to the extent set out [in section xxx] of the staff delegations register 2023, approve the purchase, sale and disposal of Council property"

5. THAT Council **agrees** for this delegation to remain in effect until formally rescinded by Council; and,
6. THAT Council **notes** that this delegation is intended solely for time sensitive purchases where there is a significant risk that the opportunity to acquire a property could be lost if the standard approval process is followed; and,
7. THAT Council **notes** that all decisions made under this delegation be formally reported to Council, accompanied by a paper outlining the details of the property purchased and the justification for using the acquisitions fund.

10.5 Property Delegation Process(Cont.)**3. Background - *He tirohanga whakamuri***

The 2024/2034 LTP included a budget of \$1,000,000 per annum to enable time sensitive property purchases to occur. This budget starts year two of the LTP. The budget was intended to both allow Council to act at market speed when the usual processes would take too long, and purchase property ahead of it being budgeted to ensure market opportunities could be acted on.

Examples of situations where the fund may be used to enable urgent property purchases include a short notice auction, a competitive multi offer negotiation or due to an emergency need.

The budget and its intended purpose were set out in the LTP consultation documents as follows:

"It's important we continue to develop and support a vibrant district and look for opportunities to facilitate economic regeneration. There are times when Council is required to purchase property to support this. In some circumstances, property becomes available to purchase earlier than budgeted, or when urgent decisions are needed. We're planning to introduce a property purchase fund, which will allow Council to be agile and purchase property in these circumstances."

For this fund to work as intended it needs to be supported by delegations which will enable urgent property purchases to be approved in a timely manner. Currently property purchases (and sales) can only be approved by resolution at a Council meeting. Council meetings are scheduled approximately every 7 weeks. Whilst it is possible to call an extraordinary Council meeting outside of these timeframes there are statutory timeframes and internal process requirements that pose challenges, even when an extraordinary meeting is called.

Under the Local Government Official Information and Meeting Act 1987 Council meeting agendas must be published at least 2 working days prior to the meeting being held. In practice this means Council papers are required to be completed, reviewed, approved and with governance five working days before the meeting.

This means it is difficult for Council to act at the speed of the market to approve purchases of property and the opportunity to purchase property can be lost due to the time required to obtain approval.

Staff presented the option for delegations in a Council briefing on 30 April 2025. Feedback was supportive of a delegation being made, provided there are appropriate safeguards, including a requirement that the Chief Executive consult with the Mayor before exercising the delegation. This has been incorporated into the recommendations of this paper.

4. Discussion – Kōrerorero

The delegation recommended in this report would enable the Chief Executive to approve the purchase of property funded through the acquisition fund in situations where there isn't time to seek a Council decision at the next available Council meeting. The default position will continue to be that full Council approval is required for all non-time sensitive property purchases.

The delegation is intended to apply only in limited situations as follows:

- The property must be required to meet a current or future operational need, and the purchase must align with Council's strategic priorities.

10.5 Property Delegation Process(Cont.)

- Staff will still need to ensure appropriate due diligence is undertaken and a business case presented which confirms why the property is required, that the property is appropriate for its intended use, and the price is fair.
- Consultation with the Mayor would be required prior to the Chief Executive being able to exercise this delegation.
- Any delegations can only be used to approve purchases funded by the acquisitions budget in the LTP (maximum of \$1 million purchase price).

To ensure accountability and transparency to Elected Members any use of this delegation will be followed by a report to Council setting out what was purchased, why and the rationale for using the delegation.

The Property Policy will be updated to reflect the above requirements as part of the property policy review process scheduled for the later half of this year.

5. Options Analysis - *Ngā Kōwhiringa***5.1. Option 1 Delegation made to Chief Executive – Recommended option**

Under this option the ability to **approve** the use of the acquisition fund and the delegation to approve time sensitive property purchases would sit with the Chief Executive, provided consultation with the Mayor occurs before any decision is made.

The use of the delegation will be limited to circumstances where the matter is urgent, within the acquisitions fund budget and where the property is required to meet an operational need/strategic priority. In all other cases full Council approval will be required.

Any use of the fund and delegation would be required to be followed by a paper to Council outlining the property details and reasons for use of fund.

Advantages	Disadvantages
<ul style="list-style-type: none"> • Allows Council to act at market speed and secure property it would otherwise be unable to • Is only able to occur in exceptional circumstances – full Council approval will continue to be required for routine purchases • CE is accountable to Council for decisions made 	<ul style="list-style-type: none"> • May be negative public perception of delegation as not all elected members are involved in the initial decision

5.2. Option 2 – Status Quo

Under this option no delegation would be made. The status quo would remain. This requires any purchase of property, even within the budget approved in the Long Term plan, to be approved by Council. This takes time to work through including public notification of meeting, and preparation of a decision paper be prepared. Where a decision is required outside of Council's meeting cycles an extraordinary or emergency meeting would be called.

10.5 Property Delegation Process(Cont.)

Advantages	Disadvantages
<ul style="list-style-type: none"> • All elected members consider and make initial decision to purchase providing accountability. • Public notice is provided of meeting (however property purchases are often commercially sensitive and therefore heard as Public Excluded items). 	<ul style="list-style-type: none"> • The required process is slow and does not allow Council to move quickly to respond to time sensitive opportunities/requirements. • Additional costs through emergency and extraordinary meetings being required. • Possible negative public perceptions from repeated emergency meetings being required.

6. Significance and Engagement Assessment - Aromatawai Pāhekoheko**6.1. Assessment of Significance**

The decisions and matters of this report are assessed to be of **low** significance, in accordance with the Council's Significance and Engagement Policy.

6.2. Engagement and Community Views

The Acquisitions Fund was consulted on as part of the Long Term Plan consultation. The decisions which are the subject of this report relate to delegations to authorise the use of these funds which were budgeted in the Long Term Plan, for their stated purpose.

Engagement on this matter is not being undertaken in accordance with Section 6.0 of the Council's Significance and Engagement Policy. This states that the Council will not consult when the matters are not of a nature or significance that requires public engagement.

7. Considerations - *Whai Whakaaro***7.1. Strategic Alignment**

The delegations recommended in this paper are consistent with the Acquisitions fund as included in the Long Term Plan. No inconsistencies with any of the Council's policies or plans have been identified in relation to this report.

7.2. Legal

Under the Local Government Act 2002 (clause 32(1)(c) of Schedule 7) Council can only delegate the approve to purchase (or sell) assets when this is provided for in the LTP. Legal advice has been obtained confirming the provision in the LTP is sufficient to enable Council to make this delegation.

7.3. Financial/Budget Considerations

The Acquisitions Fund was included in the Long Term Plan budget. This paper recommends delegations to use this fund. There are no budget considerations associated with the recommendations of this report.

10.5 Property Delegation Process(Cont.)**7.4. Climate Change Assessment**

There are no significant or notable impacts associated with the matters of this report.

7.5. Risks

Risk	Description and/or Mitigation
There is a risk that the delegation could be used to fund purchases that Elected Members do not support	This risk is mitigated by the requirement for a robust business case, for consultation with the Mayor prior to the delegation being exercised and by the requirement to bring a paper to Council following the use of the fund which ensures accountability and transparency.
There is a risk that the Public may not support delegating the ability to approve the purchase of property	The delegation does not commit any new funds – it can only be used to approve purchases using the acquisition fund which was consulted on during the Long Term Plan.

8. Next Steps – E whai ake nei

If the recommendations in this report are accepted Staff will update the Staff Delegations Register and Governance Delegations Register as set out in the paper above. The Chief Executive will hold the ability to approve time-sensitive purchases using the acquisitions fund, after consulting with the Mayor. The Property Policy will be updated to include reference to the acquisitions fund and delegations process.

Attached to this Report:

- There are no appendices attached to this report.

10.5 Property Delegation Process(Cont.)

11 Resolution to Exclude the Public - *Whakataunga kia awere te marea***11 Resolution to Exclude the Public - *Whakataunga kia awere te marea*****11.1 Resolution to Exclude the Public****RECOMMENDATION**

THAT the Whakatāne District Council **agree** to exclude the public from the following part(s) of the proceedings of this meeting, namely:

1. Ordinary Council Public Excluded minutes - 8 May 2025
2. Chief Executive Performance and Support Committee minutes 15 April 2025
3. Community Ground Rental Proposal

This resolution is made in accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be).

Item number and General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for excluding the public	Plain English reason for passing this resolution
Item 1 Ordinary Council Public Excluded minutes - 8 May 2025	Refer to the previous public excluded reason/s in the agendas for this meeting.	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	
Item 2: Chief Executive Performance and Support Committee minutes 5 April 2025	Section 7(2)(a)) To protect the privacy of natural persons, including that of deceased natural persons;	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	It is necessary to exclude the public to protect the Chief Executive's privacy.

11.1 Resolution to Exclude the Public(Cont.)

Item number and General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for excluding the public	Plain English reason for passing this resolution
Item 3: Community Ground Rental Proposal	<p>Section 7(2)(h) Enable any Council holding the information to carry out, without prejudice or disadvantage, commercial activities</p> <p>Section 7(2)(c)(i) To protect information which is subject to an obligation of confidence, where making the information available would be likely to: - prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.</p>	<p>s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>	<p>The report contains details about rentals charged which are commercial sensitive.</p> <p>It also contains information about other Councils and their community lease charges which were provided in confidence.</p>

1 Confirmation of Minutes - *Te whakaaetanga o ngā meneti o te hui*

1 Confirmation of Minutes - *Te whakaaetanga o ngā meneti o te hui*

1.1 Public Excluded Minutes - Ordinary Council meeting 8 May 2025

2 Standing and Joint Committee Recommendations and Minutes - *Ngā tuhinga hui a te Komiti Ngātahi*

2.1 Public Excluded Minutes Chief Executive Performance and Support Committee Meeting 15 April 2025

3 Reports - *Ngā Pūrongo*

3.1 Community Ground Rental Proposal

3.1.1 Appendix 1 - Gymnastics Club Proposed Location

3.1.2 Appendix 2 - Port Ōhope Lions Club Proposal

3.1.3 Appendix 3 - The Property Group Advice