

**I give notice that
an Ordinary Meeting of Council will be held on:**

Date:	Tuesday, 30 June 2026
Time:	1.00 pm
Location:	Council Chamber Level 1, 67 Horomātangi Street Taupō

AGENDA

MEMBERSHIP

Chairperson Mayor John Funnell

Deputy Chairperson Cr Kevin Taylor

Members

- Cr Rachel Cameron
- Cr Duncan Campbell
- Cr Nicola de Lautour
- Cr Ngāhuia Foreman
- Cr Sandra Greenslade
- Cr Kylie Leonard
- Cr Steve Manunui
- Cr Wahine Murch
- Cr Christine Rankin
- Cr Yvonne Westerman
- Cr Hope Woodward

Quorum 7

**Julie Gardyne
Chief Executive**

Auditory Announcement

Please note that one of today's meeting participants has hearing loss. To support clear communication, please use the microphones, speak clearly, and keep your mouth visible to assist with lip-reading.

Reports Not Council Policy

The reports included in this agenda are provided for consideration only and do not represent Council policy unless or until they are formally adopted. If you require further information about any report, please contact the Chief Executive, the Chairperson, or the Deputy Chairperson.

Public Forum

Members of the public are welcome to address the Council or committee during the public forum at the start of the meeting. To participate, please complete the public forum request form available on Council's website by 4.00pm on the day prior to the meeting.

Livestreaming and Recording

Meetings held in the Council Chamber are livestreamed on Council's YouTube channel, and recordings are uploaded shortly after the meeting.

Karakia Timatanga – opening prayer gifted by Iraia Bailey of Ngāti Tūwharetoa to Taupō District Council

Tuia ki te mauri o te whenua	Connect to the life essence of the land
Tuia ki te mana o te tangata	Connect and respect to all
Tuia ki te pono, te aroha	Be honest and compassionate
Kia piki, kia eke	(As we seek) to improve, to exceed
Ki te taumata	Expectations
Hui e, Tāiki e	To aim/reach for the summit
	(As we) come together

Karakia Whakamutunga – closing prayer gifted by Iraia Bailey of Ngāti Tūwharetoa to Taupō District Council

Unuhia te rito o tēnei hui	Remove any angst/stress that may have arisen during this gathering
Kia wātea i runga	To be free of anything that impacts your wellbeing
Kia wātea i raro	
Aro ki te tika	That we will act with integrity
Aro ki te pae	As we pursue our goals
Hui e, Tāiki e!	(As we) come together

Order Of Business

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4.1 ORDINARY COUNCIL MEETING - 26 MAY 2026

Author: Karen Watts, Senior Committee Advisor

Authorised by: Nigel McAdie, Legal and Governance Manager

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That the public and confidential portions of the minutes of the Council meeting held on Tuesday 26 May 2026 be approved and adopted as true and correct records.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Council Meeting Minutes - 26 May 2026 [↓](#)
2. Confidential Council Meeting Minutes - 26 May 2026 [↓](#)

**TAUPŌ DISTRICT COUNCIL
MINUTES OF THE ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBER, LEVEL 1, 67 HOROMĀTANGI STREET, TAUPŌ
ON TUESDAY, 26 MAY 2026 AT 1.00 PM**

PRESENT: Mayor John Funnell (in the Chair), Cr Rachel Cameron, Cr Duncan Campbell, Cr Nicola de Lautour, Cr Ngāhuia Foreman, Cr Sandra Greenslade, Cr Steve Manunui, Cr Wahine Murch, Cr Christine Rankin (via MS Teams until 2.50pm), Cr Kevin Taylor, Cr Yvonne Westerman, Cr Hope Woodward (via MS Teams)

IN ATTENDANCE: Chief Executive (J Gardyne), General Manager Community Infrastructure and Services (T Hale), General Manager People and Community Partnerships (H Tattle), General Manager Organisation Performance (S Matthews), General Manager Strategy and Environment (W Zander), Legal and Governance Manager (N McAdie), Communications Manager (L McMichael), Finance Manager (J Paenga), Project Management Office Manager (P Fletcher), Policy Manager (N Carroll), Executive Manager Mayor's Office (J Later), Resource Consents Manager (H Williams), Team Leader Corporate Planning (A Smith), Senior Policy Advisor (K Scott), Governance Quality Manager (S James), Digital Content Creator (C Hollinger), Senior Committee Advisor (K Watts)

MEDIA AND PUBLIC: 13 members of the public

- Notes:
- (i) This meeting was livestreamed and is available to view on Taupō District Council's YouTube channel.
 - (ii) Cr Christine Rankin joined the meeting via MS Teams until 2.50pm. She was not present for resolutions TDC202605/06-10.
 - (iii) Cr Hope Woodward joined the meeting via MS Teams.

1 KARAKIA

This had been said at the meeting held immediately prior to the Council meeting.

2 WHAKAPĀHA | APOLOGIES

TDC202605/01 RESOLUTION

Moved: Cr Ngāhuia Foreman
Seconded: Cr Wahine Murch

That the apology received from Cr Kylie Leonard be accepted.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/01 above.

3 NGĀ WHAKAPĀNGA TUKITUKI | CONFLICTS OF INTEREST

Nil

4 WHAKAMANATANGA O NGĀ MENETI | CONFIRMATION OF MINUTES

4.1 ORDINARY COUNCIL MEETING - 28 APRIL 2026

The minutes were amended in the following manner:

Item 5.8, Taupō District Council Performance Report

Add: A member raised that Mangakino wastewater and stormwater issues were not captured in the report.

TDC202605/02 RESOLUTION

Moved: Cr Duncan Campbell

Seconded: Cr Steve Manunui

That the minutes of the Council meeting held on Tuesday 28 April 2026 be approved and adopted as a true and correct record, as amended.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/02 above.

5 NGĀ KAUPAPA HERE ME NGĀ WHAKATAUNGA | POLICY AND DECISION MAKING

5.1 PUBLIC FORUM

The following members of the public presented to members:

Mr Pat Kane

Mr Kane thanked Council for the opportunity to present at the recent workshop regarding the Kinloch Kindergarten. In response to queries raised, he advised that no other projects had been identified so there was no opportunity cost identified either. With regards to enrolment patterns, rolls had diminished throughout the country and reflected the cyclical nature. Kinloch currently had 18 children enrolled and the maximum capacity was for 20. The new kindergarten would be able to be utilised by children under 2 years of age.

Mr Kane commended Council for the Councillor Connect forum held in Kinloch 14 May. The elected members present were very informed and engaged with the public present.

It was an exciting time in Kinloch, they recently had 80 people attend a Civil Defence event to ready the community for an emergency response. The Water Treatment Plant was due to open the following day, the new facility at the Kinloch Golf Club was due to open the following Sunday, and a new building was about to be built for a new commercial centre.

In response to a question, Mr Kane confirmed that a draft agreement was in place with Central Kids kindergarten.

Mr Scott Meads

Mr Meads shared a PowerPoint presentation with members (A3944739).

He requested equal treatment for short-term accommodation providers and shared a brief snapshot of what other councils were doing, showing benefits and risks. Wellington City Council had introduced a policy for short-term accommodation in its draft Annual Plan which would charge Airbnb providers a larger rating differential. Queenstown Lakes District Council had introduced a larger rating differential to Airbnb providers in 2017 and refined it in the latest Long-term Plan (LTP). As part of its latest LTP, Rotorua Lakes Council applied a targeted rate. He advised that it was possible to implement additional rates to Airbnb and short-term accommodation providers when the Council produced its Annual Plan or LTP.

He recommended using software and/or Artificial Intelligence to monitor how many nights the accommodation was advertised so that compliance was not a cost barrier. The benefit was more rates collected by Council from the Airbnb properties. New Zealand had incurred near misses but no fatalities from fires whereas commercial providers were required to have smoke and fire alarms which were checked as part of Building Warrant of Fitness processes.

In response to a question, Mr Meads clarified that he had recently moved to Taupō and was concerned with fair treatment for all as he worked in the accommodation industry.

Ms Belinda Walker

Ms Walker thanked Council staff and elected members who had supported the Kinloch Kindergarten project. She also thanked Central Kids Kindergarten Trust, the Kinloch community, the late Mr Jack Jenkins, Kinloch Families' Trust, and those that had supported the project. She introduced her daughter to members and they

shared her experience of attending kindergarten in Taupō town because there had not been a kindergarten in Kinloch when she was 3 years' old. This had led to Ms Walker starting a consultation project in the community to try to get a kindergarten but it still took two years so her daughter was at school when the kindergarten opened. Ms Walker said it was great that her daughter was present to witness the next step in the kindergarten journey.

TDC202605/03 RESOLUTION

Moved: Cr Rachel Cameron
 Seconded: Cr Ngāhuia Foreman

That Council receives comments from members of the public.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/03 above.

5.2 NOTICE OF MOTION - ACKNOWLEDGE STANDING ORDERS

Cr Duncan Campbell shared a PowerPoint presentation (A3944670). He explained that his motion was about public confidence in the democratic process and allowing elected members to give voice to what they were voted in for.

Members supported the motion from point 2 onwards, these highlighted what was in Standing Orders already. However, some were concerned with the amount of time being spent on matters that members had already sworn to abide by.

The motion was put in two parts.

MOTION

That Council notes recent public reporting concerning local authority meeting conduct, particularly Rotorua, where questions have been raised regarding the ability of elected members to fully participate in formal proceedings.

In Favour: Crs Duncan Campbell and Hope Woodward

Against: Crs John Funnell, Rachel Cameron, Nicola de Lautour, Ngāhuia Foreman, Sandra Greenslade, Steve Manunui, Wahine Murch, Christine Rankin, Kevin Taylor and Yvonne Westerman

LOST

TDC202605/04 RESOLUTION

Moved: Cr Duncan Campbell
 Seconded: Cr Hope Woodward

That Council:

1. Affirms that the ability of elected members to speak to matters before the Council, within the framework of Standing Orders, is a fundamental component of representative democracy.
2. Confirms that Standing Orders are to be applied in a manner that facilitates orderly debate while preserving each member's reasonable opportunity to participate.
3. Agrees that any speaking time limits adopted by the Council (including any standard limits applied by the Chairperson) are to be applied consistently, fairly, and without undue restriction of members' participation.
4. Further affirms that elected members should not be unreasonably prevented, whether by procedural requirements or their application, from bringing forward or speaking to matters of public interest.
5. Notes that maintaining public confidence in local democratic processes requires that meeting

procedures are applied in a manner that is transparent, even-handed, and consistent with the principles of natural justice.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/04 above except for Crs Ngāhuia Foreman, Sandra Greenslade, Steve Manunui and Yvonne Westerman who voted against. Cr Rachel Cameron abstained from voting.

5.3 KINLOCH KINDERGARTEN PROPOSAL

The Team Leader Corporate Planning highlighted that if successful, the Kinloch kindergarten would continue to operate as a not-for-profit organisation. He asked members to make a value judgement on what they thought was best for the Kinloch community.

Members acknowledged the amount of effort that the community led team put into this initiative.

The following was clarified:

- Council's Significance Engagement Policy did not indicate that the community was required to be consulted with before a decision could be made.
- The report was seeking agreement in principle with details to be delegated to the Regulatory Committee. Further specifications could be added.
- A further \$500,000 in Development Contributions from elsewhere in Kinloch had been collected.
- This new building would also be subject to an assessment for paying Development Contributions because no organisation was automatically exempt.

TDC202605/05 RESOLUTION

Moved: Cr Rachel Cameron

Seconded: Cr Kevin Taylor

That Council:

1. Agrees in principle to support the Kinloch kindergarten proposal, by agreeing in principle:
 - a. to purchase 44 Okaia Dr from Kinloch Families Trust at fair value (estimated to be \$450,000 – \$520,000 plus GST if any) to be a Council reserve
 - b. to provide a long-term lease to Kinloch Families Trust for the purpose of building and running a kindergarten, and
2. Delegates approval of the final terms of the arrangement to the Regulatory Committee.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/05 above.

5.4 TAUPŌ DISTRICT WIDE RESERVES MANAGEMENT PLAN - DELEGATION TO REGULATORY COMMITTEE

The Senior Policy Advisor introduced herself and highlighted key points from the report. She gave examples of how outdated reserve management plans made it difficult to grant leases and licences as the community needs changed over time. These included the BMX track at Crown Park and the tennis courts at Tongariro domain.

She explained that the review would be conducted in a similar way to the recent Tūrangi Reserves Management Plan review. It would include an overarching vision and specific categories related to the use of each reserve such as sportsground or nature reserve and would allow for specific reserve requirements. Numerous engagement sessions would be held along with a formal two month consultation.

The Policy Manager added that by reviewing the district wide reserves management plan it allowed

processes to be streamlined to achieve what the community wanted while reducing overall costs.

In response to questions the following was clarified:

- During this process, the community would have the opportunity to share how they wanted to use their reserves.
- Amalgamation with other councils was still uncertain and would likely happen over a long period of time so it made sense to fix the outdated reserves management plan as soon as possible.
- This work allowed for a lot of flexibility and could be prioritised or not depending on other work.
- Background and additional context relating to existing reserve management plans would be retained, the work would be focused on updates that were required.

Many members preferred the final decision making to rest with Council and most supported the work being completed before any future amalgamation with other councils.

Cr Christine Rankin left the meeting at this point (2.50pm).

TDC202605/06 RESOLUTION

Moved: Cr Nicola de Lautour

Seconded: Cr Ngāhuia Foreman

That Council delegates its statutory functions under the Reserves Act 1977 for the preparation and recommendation of the district wide reserve management plan to the Regulatory Committee, with final adoption of the plan to rest with Council.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/06 above except for Crs Rachel Cameron, Sandra Greenslade, and Wahine Murch who voted against. Cr Duncan Campbell abstained from voting.

The meeting was adjourned at this point (3.04pm) and reconvened at 3.10pm.

5.5 RESOURCE MANAGEMENT ACT 1991 OBJECTIONS (SS 357, 357A AND 357B) – DELEGATION TO REGULATORY COMMITTEE

The Senior Committee Advisor introduced herself and the Resource Consents Manager.

In response to questions, the Resource Consents Manager clarified that some future projects would possibly require hearings which had brought this issue to light. While the Resource Management Act 1991 (RMA) was due to change, it would allow any decisions to be taken in the interim.

A member emphasised that the Deputy Chair of the Regulatory Committee held the Making Good Decisions qualification which related to the RMA, and that the Chair of the Regulatory Committee had considerable experience with applications for these consent under the RMA.

TDC202605/07 RESOLUTION

Moved: Cr Nicola de Lautour

Seconded: Cr Yvonne Westerman

That Council amends the Terms of Refence and Delegations from Council to Committees 2025-28 document (A3550306) by adding the following to point 1 of the Scope of activity for the Regulatory Committee:

- Hear objections to resource management decisions under sections 357, 357A and 357B of the Resource Management Act 1991

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/07 above except for Cr Hope Woodward who voted against.

5.6 TAUPŌ DISTRICT COUNCIL PERFORMANCE REPORT - APRIL 2026

The Chief Executive advised that the Staff Awards ceremony had been held earlier in the day. It was a great chance to bring the organisation together and celebrate the achievements of the wider team. With over 40 different activities to the community, it was great to see the skills that everyone brought. Congratulations were given to the overall winner Mr Stephen Johns.

The Chief Executive acknowledged the Head Start programme and reassured all present that Council was continuing to provide services to the community.

The Project Management Office Manager highlighted key points from the report:

- There had been an increase in time risk to the SCADA project due to availability of key resources.
- A request for pricing had gone out to consultants for specialised work up until October on the Taupō Wastewater Treatment Plant.
- The drinking water membrane plant upgrades at Hatepe and Motuoapa were progressing well.

The Finance Manager advised that the re-forecasting that had been approved at the previous month's meeting were reflected in the numbers. Community grant funds had either been paid or were about to be paid.

In answer to questions, the General Manager Community Infrastructure and Services confirmed that the performance report included a section on significant capital projects. The Mangakino wastewater upgrade project was scheduled for the 26/27 financial year and so was not reported on until underway.

The Project Management Office Manager clarified that significant projects were reviewed at the beginning of the financial year and a refreshed list provided through to Council.

TDC202605/08 RESOLUTION

Moved: Cr Rachel Cameron
Seconded: Cr Ngāhuia Foreman

That Council receives the information contained in the Performance Report for the month of April 2026.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/08 above.

5.7 COUNCIL ENGAGEMENTS JUNE 2026, APPOINTMENTS, AND TRAINING AND CONFERENCE OPPORTUNITIES**TDC202605/09 RESOLUTION**

Moved: Cr Yvonne Westerman
Seconded: Cr Kevin Taylor

That Council:

1. Receives the information relating to engagements for June 2026; and
2. Retrospectively approves the attendance of Mayor John Funnell at the Local Government New Zealand All-of-local-government meeting on Thursday 14 May and Rural Provincial Sector meeting on Friday 15 May in Wellington with travel, accommodation and attendance costs to be paid by Council.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/09 above except for Mayor John Funnell who abstained from voting.

6 NGĀ KŌRERO TŪMATAITI | CONFIDENTIAL BUSINESS

TDC202605/10 RESOLUTION

Moved: Cr Rachel Cameron
 Seconded: Cr Ngāhuia Foreman

RESOLUTION TO EXCLUDE THE PUBLIC

I move that the public be excluded from the following parts of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48[1] of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution	Plain English reason for passing this resolution in relation to each matter
<p>Agenda Item No: 6.1 Confirmation of Confidential Portion of Ordinary Council Minutes - 28 April 2026</p>	<p>Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>Section 48(1)(a)(i)- the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7</p>	<p>It is necessary for the public to be excluded to protect privacy of property owners and negotiations that are taking place.</p>

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/10 above.

Ordinary Council Meeting Minutes

26 May 2026

Note: The following resolution was made with the public excluded but was released after the meeting so can therefore appear in the public part of the minutes:

TDC202605/C11 RESOLUTION

Moved: Cr Ngāhuia Foreman
Seconded: Cr Sandra Greenslade

That the confidential portion of the minutes of the Council meeting held on Tuesday 28 April 2026 be approved and adopted as a true and correct record.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/C11 above.

The meeting closed at 3.52pm with a karakia from all present.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 30 June 2026.

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CHAIRPERSON

**TAUPŌ DISTRICT COUNCIL
MINUTES OF THE CONFIDENTIAL COUNCIL MEETING
HELD AT THE COUNCIL CHAMBER, LEVEL 1, 67 HOROMĀTANGI STREET, TAUPŌ
ON TUESDAY, 26 MAY 2026 AT 1.00 PM**

PRESENT: Mayor John Funnell (in the Chair), Cr Rachel Cameron, Cr Duncan Campbell, Cr Nicola de Lautour, Cr Ngāhuia Foreman, Cr Sandra Greenslade, Cr Steve Manunui, Cr Wahine Murch, Cr Kevin Taylor, Cr Yvonne Westerman, Cr Hope Woodward

IN ATTENDANCE: Chief Executive (J Gardyne), General Manager Community Infrastructure and Services (T Hale), General Manager People and Community Partnerships (H Tattle), General Manager Organisation Performance (S Matthews), General Manager Strategy and Environment (W Zander), Executive Manager Mayor’s Office (J Later), Digital Content Creator (C Hollinger), Senior Committee Advisor (K Watts)

MEDIA AND PUBLIC: No members of the public.

CONFIDENTIAL BUSINESS

Note: Crs Kylie Leonard and Christine Rankin had submitted their apologies for the meeting.

6.1 CONFIRMATION OF CONFIDENTIAL PORTION OF ORDINARY COUNCIL MINUTES - 28 APRIL 2026

TDC202605/C01 RESOLUTION

Moved: Cr Ngāhuia Foreman
Seconded: Cr Sandra Greenslade

That the confidential portion of the minutes of the Council meeting held on Tuesday 28 April 2026 be approved and adopted as a true and correct record.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202605/C01 above.

The meeting closed at 3.52pm with a karakia from all present.

The minutes of this meeting were confirmed at the Confidential Council Meeting held on 30 June 2026.

.....
CHAIRPERSON

4.2 ORDINARY COUNCIL MEETING - 9 JUNE 2026

Author: Dana Periam, Committee Advisor

Authorised by: Nigel McAdie, Legal and Governance Manager

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That the minutes of the Council meeting held on Tuesday 9 June 2026 be approved and adopted as a true and correct record.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Council Meeting Minutes - 9 June 2026 [↓](#)

**TAUPŌ DISTRICT COUNCIL
MINUTES OF THE ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBER, LEVEL 1, 67 HOROMĀTANGI STREET, TAUPŌ
ON TUESDAY, 9 JUNE 2026 AT 10.45AM**

PRESENT: Mayor John Funnell (in the Chair), Cr Rachel Cameron, Cr Duncan Campbell (via MS Teams until 11.45am), Cr Nicola de Lautour, Cr Ngāhuia Foreman, Cr Sandra Greenslade, Cr Kylie Leonard, Cr Steve Manunui, Cr Wahine Murch, Cr Christine Rankin (via MS Teams), Cr Kevin Taylor, Cr Yvonne Westerman, Cr Hope Woodward

IN ATTENDANCE: Chief Executive (J Gardyne), General Manager Organisation Performance (S Matthews), General Manager People and Community Partnerships (H Tattle), General Manager Strategy and Environment (W Zander), Finance Manager (J Paenga), Environmental Services Manager (J Sparks), Communications Manager (L McMichael), Resource Consents Manager (H Williams), Executive Manager Mayors Office (J Later), Policy Advisor (A Wilson), Senior Committee Advisor (K Watts), Committee Advisor (D Periam)

MEDIA AND PUBLIC:

- Notes:*
- (i) This meeting was livestreamed and is available to view on Taupō District Council's YouTube channel.
 - (ii) Cr Duncan Campbell left the meeting at 11.45am, he was not present for resolution TDC202606/02.

1 KARAKIA

2 WHAKAPĀHA | APOLOGIES

TDC202606/01 RESOLUTION

Moved: Cr Wahine Murch
Seconded: Cr Rachel Cameron

That the apology received from Cr Kylie Leonard be accepted.

CARRIED

Note: All members present at the Council meeting voted in favour of resolution TDC202606/01 above.

3 NGĀ WHAKAPĀNGA TUKITUKI | CONFLICTS OF INTEREST

Mayor John Funnell and Cr Steve Manunui both had conflicts regarding the hospitality sector, they would both abstain from voting.

4 WHAKAMANATANGA O NGĀ MENETI | CONFIRMATION OF MINUTES

Nil

5 NGĀ KAUPAPA HERE ME NGĀ WHAKATAUNGA | POLICY AND DECISION MAKING**5.1 HEARINGS AND DELIBERATIONS - FEES AND CHARGES 2026/27**

The Policy Advisor explained the consultation process for fees and charges related to Resource Consent, Food Licensing and Road Stopping had been completed. A submitter was due to speak to their submission however they were unable to.

In answer to questions, the following was explained:

- Feedback received on fees and charges could vary greatly with submissions ranging from a few people to hundreds.
- The Resource Consents Manager explained charging for District Plan permitted activities was due to Resource Management Act 1991 legislation changes and was an opportunity to look at the activities, review complaints and review permitted activities.
- Outline plan applications and waivers for outline plan applications were quite different processes and depended on the designation. A waiver might be for a school putting up a sun cover, the plans would still need to be signed off but might not require the same amount of detail as an application.
- If a consultant was required for a plan change, the fee would depend on the hourly rate which could not be determined until the work was undertaken. It depended on the expertise required and a consultant was only required if a staff member in-house could not do the work.
- Travel time to Tūrangi was not charged for verification fees, they would schedule them all for one day in Tūrangi to get the most efficient use of time.
- The Road Stopping fee was put forward by the Transport Team and was based on five hours of work, after this work the team could provide an indication to the applicant about what the work would entail.

Members acknowledged that they needed to keep up with inflation however felt increasing the fees with two years of inflation was too much. They wanted the increase to be reflective of the rate of inflation today. They felt the public was struggling and increasing costs had a significant impact on them. In answer to a question, it was explained that this would have an impact on general rates as the gap in revenue would need to be funded through general rates.

The meeting adjourned from 11.45am until 11.51am to allow staff to understand the impact on general rates. Cr Duncan Campbell left the meeting at this point (11.45am).

If the two fee areas aligned with current inflation, the impact would be \$72,000 for both areas or \$36,000 per area.

TDC202606/02 RESOLUTION

Moved: Cr Kevin Taylor

Seconded: Cr Rachel Cameron

That Council:

1. Hears and deliberates on submissions received through the fees and charges consultation process and;
2. Directs officers to include the proposed fee increases in the final fees and charges schedule except for those that are proposed to increase by 7% or 8% be reduced to the current level of inflation 3.5%
3. Notes that in accordance with s 80 of the Local Government Act 2002 that
 - (a) this decision is inconsistent with Council's Revenue and Financing Policy;

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9 June 2026

- (b) the reason for the inconsistency is that the fees and charges are too expensive; and
- (c) in spite of the inconsistency, Council does not intend to amend the Revenue and Financing Policy.

CARRIED

*Note: All members present at the Council meeting voted in favour of resolution **Error! Reference source not found.** above, with the exception of Mayor John Funnell and Cr Steve Manunui, who abstained from voting.*

6 NGĀ KŌRERO TŪMATAITI | CONFIDENTIAL BUSINESS

Nil

The meeting closed at 12.02pm.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 30 June 2026.

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CHAIRPERSON

5.1 PUBLIC FORUM

Author: Karen Watts, Senior Committee Advisor

Authorised by: Nigel McAdie, Legal and Governance Manager

TE PŪTAKE | PURPOSE

To receive comments from members of the public on matters specified on this agenda or, if time permits, on other Council matters.

NGĀ KŌRERORERO | DISCUSSION

Standing Orders provide for a period of up to 30 minutes to be made available at the start of meetings for members of the public to bring matters to the attention of the Council.

Speakers can speak for up to 5 minutes. Where the number of speakers presenting in the public forum exceeds 6 in total, the chairperson has discretion to restrict the speaking time permitted for all presenters. Members of the public wishing to address the Council during public forum should register at least one clear day before the meeting by emailing publicforum@taupo.govt.nz.

No debate or decisions will be made at the meeting on issues raised during the forum unless related to items already on the agenda. Items not on the agenda may only be discussed if the matter is minor in nature and the procedures set out in Standing Order 9.13 are followed. A meeting may deal with (i.e. make a resolution in respect of) an item of business not on the agenda only if the procedures set out in Standing Order 9.12 are followed.

The relevant extracts from Standing Orders are **attached**.

WHAKAKAPINGA | CONCLUSION

It is recommended that the Council receives comments from members of the public.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council receives comments from members of the public.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Extracts from Standing Orders [↓](#)

Extracts from Standing Orders 2022-2025

15. Public Forums | Ngā Matapakinga a te Marea

Public forums are a defined period of time, usually at the start of an ordinary meeting, which, at the discretion of a meeting, is put aside for the purpose of public input. Public forums are designed to enable members of the public to bring matters of their choice, not necessarily on the meeting's agenda, to the attention of the local authority.

In the case of a committee, subcommittee, local or community board, any issue, idea, or matter raised in a public forum, must fall within the terms of reference of that body.

15.1 Time limits | Ngā tepenga wā

A period of up to 30 minutes, or such longer time as the meeting may determine, will be available for the public forum at each scheduled local authority meeting. Requests must be made to the chief executive (or their delegate) at least one clear day before the meeting; however this requirement may be waived by the chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

Speakers can speak for up to 5 minutes. Where the number of speakers presenting in the public forum exceeds 6 in total, the chairperson has discretion to restrict the speaking time permitted for all presenters.

15.2 Restrictions | Ngā Herenga

The chairperson has the discretion to decline to hear a speaker or to terminate a presentation at any time where:

- A speaker is repeating views presented by an earlier speaker at the same public forum;
- The speaker is criticising elected members and/or staff;
- The speaker is being repetitious, disrespectful or offensive;
- The speaker has previously spoken on the same issue;
- The matter is subject to legal proceedings; and
- The matter is subject to a hearing, including the hearing of submissions where the local authority or committee sits in a quasi-judicial capacity.

15.3 Questions at public forums | Ngā pātai i ngā matapakinga a te marea

At the conclusion of the presentation, 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.

15.4 No resolutions | Kāore he tatūnga

Following the public forum, no debate or decisions will be made at the meeting on issues raised during the forum unless related to items already on the agenda. (See the LGNZ Guide to Standing Orders for suggestions of good practice in dealing with issues raised during a forum).

15.5 Application of restrictions | Te hāngaitanga o ngā Herenga

Clause 15.2 above applies to members of the public addressing meetings at any time, not just as part of a scheduled public forum session.

Extracts from Standing Orders 2022-2025**9.1 Items of business not on the agenda which cannot be delayed | Ngā take kāore i runga i te rārangi take e kore e taea te whakaroa**

A meeting may deal with an item of business that is not on the agenda where the meeting resolves to deal with that item and the chairperson provides the following information during the public part of the meeting:

- (a) The reason the item is not on the agenda; and
- (b) The reason why the discussion of the item cannot be delayed until a subsequent meeting.

LGOIMA, s 46A(7).

Items not on the agenda may be brought before the meeting through a report from either the chief executive or the chairperson.

Please note, that nothing in this standing order removes the requirement to meet the provisions of Part 6 of the LGA 2002 with regard to consultation and decision-making.

9.2 Discussion of minor matters not on the agenda | Te kōrerorero i ngā take iti kāore i runga i te rārangi take

A meeting may discuss an item that is not on the agenda only if it is a minor matter relating to the general business of the meeting and the chairperson explains at the beginning of the public part of the meeting that the item will be discussed. However, the meeting may not make a resolution, decision, or recommendation about the item, except to refer it to a subsequent meeting for further discussion.

LGOIMA, s 46A(7A).

5.2 HEARINGS, DELIBERATIONS AND ADOPTION OF THE PROPOSED AMENDMENTS TO THE DEVELOPMENT CONTRIBUTIONS POLICY 2024

Author: Philip Caruana, Senior Policy Advisor

Authorised by: Nick Carroll, Policy Manager

TE PŪTAKE | PURPOSE

This report is to present the submissions received from our community on the proposed amendments to the Development Contributions Policy 2024, facilitate the hearing and deliberation of those submissions, and recommend that Council adopt the final amendments set out in Attachment 1.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

Council consulted with the community between 7 April and 8 May 2026 on three amendments to the Development Contributions Policy:

1. Raise the size limit for minor residential units to 70m² to align with the new ‘granny flats’ standard and include a project information memorandum (PIM) as a trigger for requiring development contributions.
2. Apply a maximum size limit of 70m² to new commercial accommodation units to ensure that large AirBnB type houses or apartments do not get a half-charge intended for much smaller hotel or motel rooms.
3. Update the definition of a residential unit to make it clear how these are determined in practice.

Council received six submissions with four submitters supporting all three amendments and two submitters opposing some of the amendments and who are also speaking to their submission at this Hearing. Table 1 summarises the responses received during the consultation:

Table 1 – Submitters’ response to each proposed amendment

	Submission #					
	1	2	3	4	5	6
Raise the size limit for minor residential units to 70m ²	✓	N/A	✓	✓	N/A	✓
Apply a maximum size limit of 70m ² to new commercial accommodation units	✓	X	✓	✓	X	✓
Update the definition of a residential unit	✓	X	✓	✓	N/A	✓

N/A - the submitter did not provide any feedback on this amendment

In light of the submissions received, and further consideration by officers, it is recommended that two changes are made to the proposed amendments, these are:

- (1) clarifying that the proposed 70m² size limit for minor residential units and commercial accommodation refers to the internal floor area and not gross floor area, as originally proposed;
- (2) changing the definition of a residential unit to be the same as that of a Separately Used or Inhabited Part of a Property (SUIP).

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Hears and deliberates on the submissions received.
2. Adopts the proposed amendments to the Development Contributions Policy in Attachment 1, subject to any changes to be made through the hearing and deliberations process.

TE WHAKAMAHUKI | BACKGROUND

The proposal has been before Council at a prior meeting on 31 March, item number 5.10, where Council resolved to consult on three proposed amendments to the Development Contributions Policy.

The Development Contributions Policy 2024 was adopted by Council in October 2023 and has generally worked well. But, since its adoption, Council has received feedback from developers that the policy’s definition of a minor dwelling does not align with the Granny flat legislation. Staff also identified an inconsistency on how Airbnb-style commercial accommodation are assessed compared to similarly-sized residential properties.

In response, staff identified three proposed amendments to the Development Contributions Policy and, in March 2026, sought Council approval to consult on these amendments. Consultation was carried out during between 7 April and 8 May 2026, with staff engaging directly with developers, planners, and members of the business community, alongside the wider public consultation process.

Council received six submissions on the proposed amendments. Four submitters supported all three amendments, while two submitters opposing one or more of these amendments. As a result, staff has made changes to two of the amendments (see below), and are recommending Council to adopt all three proposed amendments.

NGĀ KŌRERORERO | DISCUSSION

After the 31 March meeting, consultation opened on 7 April, and Council received six submissions from people and organisations. Two submitters opposed the amendment to apply a maximum size limit of 70m² to new commercial accommodation units and one submitter opposed amending the definition of a residential unit.

The summary of submissions and officers’ responses are set out in Table 2, and the full bundle of submissions is provided in Attachment 2.

Table 2 – Summary of Submissions




#	Submitter / organisation	Submission Summary	Officers’ Response
1	Derek Smith	<p>Supports all 3 proposed amendments.</p> <p>The submitter requested greater transparency on how Council collects and spends development contributions.</p> <p>The submitter suggested regular public reporting on funds collected by Council and the infrastructure projects funded by them.</p> <p>The submitter also emphasised that development contributions should only be used for growth-related capital infrastructure projects not operational expenditure.</p>	<p>Council only uses development contributions to fund growth-related capital projects. Development contributions cannot legally be used for operational expenditure.</p> <p>Council’s Development Contributions Policy sets out each historic project and each planned project that is being funded by development contributions.</p> <p>Council’s annual report provides the balance of each of Council’s development contributions reserves, including the opening balance, development contributions revenue, expenditure and closing balance. The annual report also reports on expenditure on every capital project.</p> <p>Officers acknowledge this information is not all in one document and will consider options for improvements when reviewing the full policy in 2027.</p>
2	Scott Devonport Simpli Consulting	<p>Opposes the proposed 70m² size limit for commercial accommodation units because Council has not provided sufficient evidence that larger units create significantly greater demand on infrastructure and raised concerns that the change would unfairly increase</p>	<p>The original intent of applying a half-charge to commercial accommodation was to recognise traditional hotel and motel rooms are typically smaller and with limited facilities and generally place a lower demand than a full household unit.</p>

#	Submitter / organisation	Submission Summary	Officers' Response
		<p>development contributions for family-sized tourist accommodation.</p>	<p>Officers have looked into the building plans of a major hotel development proposed in Taupō and confirmed that 70m² comfortably allows for traditional hotel and motel rooms. The planned hotel only had 1 out of 128 rooms that exceeded 70m² while 123 rooms were smaller than 28m², and 4 rooms ranged between 43m² – 68m².</p> <p>We have reviewed a number of other Council's¹ development contributions policy provisions for commercial accommodation. Applying 0.5 household unit equivalent (HUE) charge on commercial accommodation is common. Some have lower charges of 0.3 or 0.4 HUE but these are typically by room or limited to 30m². Limits on size are common, with a full 1 HUE charge often applying for multi-bedroom or fully serviced units. A summary of our review of other council's development policy provisions is provided in Attachment 3.</p> <p>Large self-contained apartments or whole houses used for Airbnb-style accommodation are comparable in scale and infrastructure demand to a standard residential household. Applying a size threshold is the most practical way to differentiate between the smaller motel/hotel rooms and larger Airbnb-style houses. On this basis, they should be assessed as a full Household Equivalent Unit and pay a full development contribution.</p> <p>Without imposing this limitation, large Airbnb-style accommodation, or anyone building a house can claim that it is intended to be used for short-term commercial accommodation and accesses a half charge.</p>
		<p>Opposes the proposed change to the definition of a residential unit and that a single household with multiple living facilities (kitchen, bathroom, toilet) should be counted as one unit if it is internally connected. This is because these are likely used to accommodate family members, including elderly or disabled relatives and their overall</p>	<p>Our development contributions policy centres around determining what the charge is for a typical household, or a typical house. This creates a unit of demand and a charge of 1 HUE. This approach, which is the standard approach across the country works well for the vast majority of residential developments, which are typical 3 – 4</p>

¹ Auckland (larger metro), Central Hawke's Bay, Gisborne, Hauraki, Manawatu, Matamata-Piako, Rotorua, Ruapehu (smaller rural), South Waikato, Tauranga (larger metro), Thames-Coromandel, Waipa, Whakatāne

#	Submitter / organisation	Submission Summary	Officers' Response
		<p>demand or occupancy is not any greater than a large young family.</p>	<p>bedroom, 1 – 2 bathroom houses.</p> <p>Officers consider that when a second set of kitchen, bathroom and toilet facilities are added, it is no longer a standard house.</p> <p>We also cannot rely on the stated intended use of the development. For example, if a second unit added to a house is for elderly family members or young-adult children, how will it be used in a few years when they move on? Perhaps it will be rented out as short-term accommodation or sold to new owners. The purpose of the development contributions policy is to recover growth costs “over the long term.”²</p> <p>Similarly, we cannot differentiate between a small house that will have a large family living in it, and a large house with a retired couple living in it.</p> <p>The policy is necessarily simple and averaged, and hinges on what is being built, rather than its intended use or who is currently occupying it. It works well for the vast majority of new developments which are typical houses. But for some extreme examples, such as a large house with several people living in it, or a small house with one person living in it, the policy can seem to be unfair.</p> <p>But what is important, is that similar developments should be treated the same. We consider that we should not make an exception for a secondary unit when there is an internal door to the main house.</p> <p>As shown in Figure 1 below, an identical habitable area can be accessed in different ways, but it does not change the fact that these are different to a normal house, and should all be treated the same.</p> <p>We have reviewed other councils' policies and found that most definitions are based on whether the space is used, or able to be used, by a single household, rather than how it is designed or intended to be occupied. It is also common for definitions to require</p>

² [Section 197AA of the Local Government Act 2002](#) refers

#	Submitter / organisation	Submission Summary	Officers' Response
			<p>facilities for sleeping, cooking, bathing, and toilet use, with some councils specifically noting that a kitchenette or kitchen sink is sufficient to constitute cooking facilities. None of the councils reviewed referred to separate entrances or internal access arrangements as part of the assessment.</p> <p>A table setting out our review of other council's policy provisions is provided in Attachment 3.</p> <p>Figure 1: Configurations of a three bedroom house with a self-contained unit Officers consider that these configurations should be treated the same.</p> <div style="display: flex; flex-direction: column; align-items: center;"> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <div style="background-color: #003366; color: white; padding: 10px; text-align: center; width: 60px;"> <p style="font-size: 24px; margin: 0;">1</p> <p style="font-size: 10px; margin: 0;">SEPARATE BUILDINGS</p> </div>  </div> <div style="display: flex; align-items: center; margin-bottom: 10px;"> <div style="background-color: #006699; color: white; padding: 10px; text-align: center; width: 60px;"> <p style="font-size: 24px; margin: 0;">2</p> <p style="font-size: 10px; margin: 0;">JOINED BY A WALL</p> </div>  </div> <div style="display: flex; align-items: center;"> <div style="background-color: #009966; color: white; padding: 10px; text-align: center; width: 60px;"> <p style="font-size: 24px; margin: 0;">3</p> <p style="font-size: 10px; margin: 0;">JOINED BY A WALL WITH AN INTERNAL DOOR</p> </div>  </div> </div>
3	Gayani Chandrasekera	Supports all 3 proposed amendments.	
4	Catriona Eagles Cheal Consultants	Supports all 3 proposed amendments.	Highlighted the importance of maintaining consistency between the floor size threshold for minor residential units and commercial accommodation i.e. that both are set at 70m ² .
5	Lewis Dawson Tongariro Junction	Opposes the proposed 70m ² size limit for commercial accommodation units and asked Council to consider the broader investment signals created by development contribution settings,	Traditional commercial accommodation like hotels and motels will be minimally impacted because a typical room is smaller than 70m ² . Large, self-contained apartments or

#	Submitter / organisation	Submission Summary	Officers' Response
		particularly for managed visitor accommodation. Submitter noted that commercial accommodation play an important role in supporting tourism in areas such as Tūrangi.	whole houses used for Airbnb-style accommodation are comparable in scale and infrastructure demand to a standard residential household. Applying a size threshold is the most practical way to differentiate between the smaller motel/hotel rooms and larger Airbnb-style houses. On this basis, they should be assessed as a full Household Equivalent Unit and pay a full development contribution.
6	Isaac McIntyre Federated Farmers	Supports all 3 proposed amendments.	

Based on submitters' feedback, and further consideration by officers, it is recommended that the following changes are made to the three proposed amendments:

- (1) Clarify that the size limit of 70m² proposed for both minor residential units and commercial accommodation refer to the internal floor area and not gross floor area so it is consistent with the Granny Flats legislation³.
- (2) Change the definition of a residential unit to be the same as that of a Separately Used or Inhabited Part of a Property (SUIP) used for rating purposes.

Based on this information it is considered that there are 3 options.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

Option 1. Adopt the proposed amendments to the Policy in Attachment 1.

Advantages	Disadvantages
Allows the Development Contributions Policy to be amended as soon as possible, ensuring it remains fair and reasonable, and fit-for-purpose.	The Development Contributions Policy is typically reviewed every three years, which provides a degree of certainty for developers. Amending it now may create some uncertainty, particularly for developers who may need to revise their plans if the changes result in higher contributions than under the current policy.

Option 2. Delay amendments until the full review of the Policy in 2027

Advantages	Disadvantages
The Development Contributions Policy will remain unchanged, which would reduce the immediate time and resource demands on Council staff and maintain certainty for developers.	Delaying the proposed amendments would mean the identified issues remain unresolved, including the risk of under-recovery from larger, Airbnb-style commercial accommodation developments that seek to build or lodge consents. It would also prolong the inconsistency with the granny flats legislation which may cause confusion for developers and applicants.

Option 3. Adopt some but not all of the proposed amendments or suggest other amendments to the Policy.

³ Page 25 of the Granny Flats Exemption Guidance (December 2025) refers

Council may choose to amend the proposed policy amendments, including either to exclude some of the changes proposed by officers, or to include other matters that Council wishes to change. The impact of this option depends on the changes that Council resolves to make.

Analysis Conclusion:

Option 1 is preferred because adopting the proposed amendments will help ensure the policy continues to provide clear and consistent guidance to developers, and remains fair, reasonable, and fit for purpose.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

There is no direct financial impact from the proposed changes, however the proposed changes are intended to reduce the risk of under recovery of development contributions from large Air BnB style commercial accommodation.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that economic considerations are of relevance to this matter.

The proposal has been evaluated with regards to a range of legislation. The key legislation applicable to the proposal has been reviewed and the relevant matters for consideration are as follows:

- Section 82 of the Local Government Act 2002 sets out the principles of consultation that councils must follow when making decisions to ensure people who may be affected by a proposal have reasonable access to information, a clear understanding of the issues, and are given the opportunity to present their views before a decision is made.
- Section 102(4)(b) of the of the Local Government Act 2002 allows Council to amend its development contributions policy at any time, subject to consulting on proposed amendments in manner that gives effect to the requirements of section 82.
- Section 197AA and 197AB of the Local Government Act 2002 sets out the purpose and principles of development contributions, which is to enable Council to recover from developers a fair share of the costs of providing infrastructure needed to service growth over the long term, while ensuring charges are transparent, equitable, and applied in a consistent manner.
- Section 106(6) requires Council to review their development contributions policy at least once every three years. The next review is due in 2027.
- Section 198 of the Local Government Act 2002 gives a territorial authority the power to require developers to contribute towards the capital costs of infrastructure needed for growth as provided for in their Development Contributions Policy.
- Section 201 of the Local Government Act 2002 sets out the required contents of a development contributions policy, including explaining when development contributions will be required, how they are calculated, and how the money will be used.

Ngā Hīraunga Kaupapa Here | Policy Implications

There are no known policy implications.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

In line with these obligations and commitments officers have:

- Reached out to our iwi and hapū as part of early engagement inviting feedback on the proposed amendments to the policy.

- Consulted with our iwi and hapū as part of the consultation held between 7 April and 8 May 2026.

We've received no feedback at the time this paper was prepared.

Ngā Tūraru | Risks

The main impact of delaying the proposed amendments is a higher risk of under-recovering development contributions from new developments of larger, Airbnb-style commercial accommodation. Under the current Policy, these developments meet the definition of a commercial accommodation and therefore are assessed as 0.5HUE and pay half the development contributions compared to a similarly-sized residential property.

Delaying the proposed amendments would also prolong the inconsistency with the granny flats legislation which may cause confusion for developers and applicants.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is significant.

TE KŌRERO TAHI | ENGAGEMENT

Early engagement was conducted in March 2026 where officers reached out directly to members of the local business community including developers and businesses operating in the commercial accommodation sector.

A five-week consultation with the community was conducted between 7 April and 8 May 2026. The consultation survey was advertised to the public on our website and through a media release. We also directly emailed potentially affected parties including motel and hotel operators, representatives from the planning and building sectors, and local iwi and hapū.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

Officers will consider communication through Council's usual communication channels such as social media, Connect, and Council newsletter, as well as by directly notifying key stakeholders.

WHAKAKAPINGA | CONCLUSION

Officers are recommending Council adopts the proposed amendments to the Development Contributions policy set out in Attachment 1 to ensure it remains fair, reasonable, and fit for purpose.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Proposed Development Contributions Policy Amendments [↓](#)
2. Full Bundle of Submissions [↓](#)
3. Development Contributions Policies of Selected Councils [↓](#)



**DEVELOPMENT CONTRIBUTIONS POLICY
PROPOSED AMENDMENTS**

<p>DEFINITIONS (Page 7)</p>
<p><i>Minor residential unit or dwelling means a residential unit or dwelling equal to or smaller than of less 60m² 70m² of internal floor area on an allotment.</i></p>
<p>DETERMINING INFRASTRUCTURE IMPACT (page 18)</p>
<p><i>45. A minor residential unit and a unit in a retirement village, and temporary commercial accommodation units (see Definitions) will be assessed as generating 0.5 HUEs for each activity. A unit in a retirement facility or rest home providing 24-hour care to its resident will be assessed as generating 0.33 HUE.</i></p> <p><i>45A. Commercial accommodation units with an internal floor area equal to or smaller than 70m² will be assessed as generating 0.5HUE for each unit. Commercial accommodation units larger than 70m² of internal floor area will be assessed as generating 1HUE for each unit.</i></p>
<p>DEFINITIONS (Page 8)</p>
<p>Residential unit means building(s) or part of a building that is used for a residential activity exclusively by one household, and must include sleeping, cooking, bathing and toilet facilities. See the National Planning Standards 2019.</p> <p>Residential unit means building(s) or part of a building that is used for a residential activity that has all of the following facilities:</p> <ul style="list-style-type: none"> • <i>Separate kitchen (or kitchenette consisting of a bench top and sink)</i> • <i>Separate living facilities (e.g. a bedroom and/or living area)</i> • <i>Separate toilet and bathroom facilities.</i> • <i>Separate access (including access through a common area such as a lobby, stairwell, hallway or foyer etc.)</i>

Development Contribution Policy Amendment



Submitter Details

Submission Date: 26/04/2026

First name: Derek **Last name:** Smith

Would you like to present your submission in person at a hearing?

I do NOT wish to speak in support of my submission and ask that the following submission be fully considered.

Feedback

1. Do you support increasing the maximum size for a minor residential unit (such as a granny flat) from 60m² to 70m² gross floor area, to align with the proposed Granny Flats Bill (Building and Construction (Small Stand-alone Dwellings) Amendment Bill)?

Yes

Please tell us why you don't support them

2. Do you support applying a maximum size limit of 70m² gross floor area on the half charge for new commercial accommodation units?

Yes

Please tell us why you don't support them

3. Do you support changing the definition of a residential unit to be "building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

- kitchen (or kitchenette consisting of a bench top and sink)
- living facilities (e.g. a bedroom and/or living area)
- toilet and bathroom facilities."

Yes

Please tell us why you don't support them

4. Are there any other issues with the Development Contributions Policy 2024 that you would like us to consider when we do a full review of the policy in early 2027?

I would like to see regular reports showing the value of development contributions held by TDC along with corresponding list of infrastructure initiatives drawing from the fund, and that the funds held to account are not being used to fund non infrastructure costs such as general TDC OPEX expenses. Development contributions to be used for CAPEX infrastructure projects ONLY. The report to resident rate payers would provide transparency, which is currently missing, possibly due to contributions just going into the TDC general spend bucket.

5. Do you have any other feedback on these three proposed amendments or on the Development Contributions Policy more generally?

they must align in full with central government guidelines

Development Contribution Policy Amendment



Submitter Details

Submission Date: 22/04/2026

First name: Scott **Last name:** Devonport

Organisation: Simpli Consulting

Would you like to present your submission in person at a hearing?
Yes

Additional requirements for hearing:

Feedback

1. Do you support increasing the maximum size for a minor residential unit (such as a granny flat) from 60m² to 70m² gross floor area, to align with the proposed Granny Flats Bill (Building and Construction (Small Stand-alone Dwellings) Amendment Bill)?

Yes

Please tell us why you don't support them

2. Do you support applying a maximum size limit of 70m² gross floor area on the half charge for new commercial accommodation units?

No

Please tell us why you don't support them

There is no rational for what determines the size of a commercial accommodation unit being restricted to 70m2. The DC Policy has always applied a 50% charge as it is generally accepted that commercial accommodation has less demand for council services than a full-time residential dwelling which includes traffic demand (deemed to be 4 EVM's versus 8EVM's under the District Plan for commercial accommodation which isn't restricted in size) and for water and wastewater or reserve use. This change in policy will detrimentally impact new commercial accommodation that want to build larger units for families which are a key component of tourism in Taupo as the cost of DC's will more than double if they want a unit over 70m2. I would like to see what data council has to support the doubling of commercial accommodation charges for anything over 70m2 and how that aligns with the principle of the LGA that require a clear and strong connection between charges and demand under section 197AB of the LGA 2002.

3. Do you support changing the definition of a residential unit to be "building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

kitchen (or kitchenette consisting of a bench top and sink)
living facilities (e.g. a bedroom and/or living area)
toilet and bathroom facilities."

No

Please tell us why you don't support them

The development contributions policy has a long standing understanding in the development community where a secondary area of a house may have full facilities such as a bathroom, kitchen and living areas but as long as it has a direct internal connection to the main dwelling (excluding through a garage or carport) that it was part of a single household unit onsite. This long standing definition and understanding was changed recently with no consultation and our community are now incurring large costs for having a small self contained area for family. There are many examples in our community where a self contained flat is required for family members who are disabled and require ongoing care with some freedom, or elderly parents to be living with their family but still be able to cook a meal. These are often in houses where the occupancy overall is less than many younger families and unfairly charges significant development contributions for an activity with extremely low activity. What this does do is discourage people from showing all these facilities at the time of applying for a building consent and just installing them at a later date rather than incur a \$20,000 - \$30,000 cost just to have some space for their family to live with some independence. The definition should go back to the original intent that if it was part of the original house with a direct internal connection it is one residential unit (which is how it is defined under the Building Act given there is no fire separation and therefore cannot be used by a separate person or rented out) and DC's only apply if it's a completely stand alone minor dwelling or separated by a garage or carport as that was a simple and effective approach to define demand.

2

4. Are there any other issues with the Development Contributions Policy 2024 that you would like us to consider when we do a full review of the policy in early 2027?

Not at this point.

5. Do you have any other feedback on these three proposed amendments or on the Development Contributions Policy more generally?

No.

Development Contribution Policy Amendment



Submitter Details

Submission Date: 22/04/2026

First name: Gayani **Last name:** Chandrasekera

Would you like to present your submission in person at a hearing?
 I do NOT wish to speak in support of my submission and ask that the following submission be fully considered.

Feedback

1. Do you support increasing the maximum size for a minor residential unit (such as a granny flat) from 60m² to 70m² gross floor area, to align with the proposed Granny Flats Bill (Building and Construction (Small Stand-alone Dwellings) Amendment Bill)?

Yes

Please tell us why you don't support them

2. Do you support applying a maximum size limit of 70m² gross floor area on the half charge for new commercial accommodation units?

Yes

Please tell us why you don't support them

3. Do you support changing the definition of a residential unit to be "building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

kitchen (or kitchenette consisting of a bench top and sink)
 living facilities (e.g. a bedroom and/or living area)
 toilet and bathroom facilities."

Yes

Please tell us why you don't support them

Development Contribution Policy Amendment



Submitter Details

Submission Date: 11/05/2026

First name: Catriona **Last name:** Eagles

Organisation: Cheal Consultants

Would you like to present your submission in person at a hearing?
 I do NOT wish to speak in support of my submission and ask that the following submission be fully considered.

Feedback

1. Do you support increasing the maximum size for a minor residential unit (such as a granny flat) from 60m² to 70m² gross floor area, to align with the proposed Granny Flats Bill (Building and Construction (Small Stand-alone Dwellings) Amendment Bill)?

Yes

Please tell us why you don't support them

3. Do you support changing the definition of a residential unit to be "building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

kitchen (or kitchenette consisting of a bench top and sink)
 living facilities (e.g. a bedroom and/or living area)
 toilet and bathroom facilities."

Yes

Please tell us why you don't support them

5. Do you have any other feedback on these three proposed amendments or on the Development Contributions Policy more generally?

This email provides feedback on the proposed two targeted amendments to the Development Contributions Policy

1. Introduce a 70m² size threshold for new commercial accommodation units. Currently, all commercial accommodation is charged at 0.5 Household Unit Equivalent (HUE) regardless of size, which can result in larger units paying less than comparable residential units. Under the proposed change, new commercial accommodation units under 70m² would continue to be assessed at 0.5 HUE, while units over 70m² would be assessed at 1.0 HUE.

I agree that the change in the definition assists to reflect the scale of use that occurs in larger footprints. However consistency with the definition of Minor Residential Unit (meaning a residential unit or dwelling or less than 60m² GFA) is recommended. Without this consistency, there will be confusion regarding the 0.5HUE application for residential units at 60m² verses 0.5HUE application for commercial accommodation units at 70m². They are essentially the same in nature and therefore there appears no

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reason why there shouldn't be consistency in the application of a 0.5HEU definition. Recommend both new commercial accommodation units under 60m² would continue to be assessed at 0.5 HUE, while units over 60m² would be assessed at 1.0 HUE.

2. Replace the current definition of a residential unit with: "residential unit means a building or part of a building used for a residential activity by a single household, and must include sleeping, cooking, bathing and toilet facilities. For the purposes of this definition, cooking and bathing facilities are only recognised as such where they include a sink".

This is consistent with the District Plan and NPS definition and is supported.

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Kind regards,
Lewis Dawson

Tongariro Junction

Turangi

5. Do you have any other feedback on these three proposed amendments or on the Development Contributions Policy more generally?

Development Contribution Policy Amendment



Submitter Details

Submission Date: 13/05/2026

First name: Isaac **Last name:** McIntyre

Organisation: Federated Farmers

Would you like to present your submission in person at a hearing?
 I do NOT wish to speak in support of my submission and ask that the following submission be fully considered.

Feedback

1. Do you support increasing the maximum size for a minor residential unit (such as a granny flat) from 60m² to 70m² gross floor area, to align with the proposed Granny Flats Bill (Building and Construction (Small Stand-alone Dwellings) Amendment Bill)?

Yes

Please tell us why you don't support them

2. Do you support applying a maximum size limit of 70m² gross floor area on the half charge for new commercial accommodation units?

Yes

Please tell us why you don't support them

3. Do you support changing the definition of a residential unit to be "building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

- kitchen (or kitchenette consisting of a bench top and sink)
- living facilities (e.g. a bedroom and/or living area)
- toilet and bathroom facilities."

Yes

Please tell us why you don't support them

5. Do you have any other feedback on these three proposed amendments or on the Development Contributions Policy more generally?

Rotorua-Taupo Province of Federated Farmers welcomes this opportunity to submit on the Development Contributions Policy Amendment regarding three targeted amendments for residential units.

Farmers may need to construct minor residential units for use by employees undertaking work on a farm. These units would be subject to a lower development contribution rate due to their lower impact on council supplied services.

Federated Farmers acknowledge any submissions from individual members of our organisation.

Federated Farmers understands that Taupo District Council (TDC) proposes to undertake the following amendments to the Development Contributions Policy 2024 (DCP):

- Raise the size limit for minor residential units to 70m2.
- Apply a maximum size limit of 70m2 to new commercial accommodation units.
- Update the definition of a residential unit to be consistent with current practice.

Raise the size limit for minor residential units to 70m2

The DCP defines a minor residential dwelling unit up to 60m2. Federated Farmers supports TDC’s approach to amend the definition to allow for minor residential units up to 70m2 to align with the 2025 National Environmental Standard – Detached Minor Residential Units, also known as granny flats, and include a project information memorandum (PIM) as a trigger for requiring development contributions.

1. Federated Farmers supports the amendment to minor residential units from 60m2 to 70m2 with respect to Development Contributions.

Apply a maximum size limit of 70m2 to new commercial accommodation units

The 70m2 size limit ensures DCs are applied fairly and prevents large apartments or houses used for short term stays from being charged a lower DC rate that is intended for motel and hotel rooms.

2. Federated Farmers supports a maximum size limit of 70m2 to new commercial accommodation units to ensure the reduced charge is targeted toward smaller hotel or motel rooms as intended.

Update the definition of a Residential Unit to be consistent with current practice

TDC proposes to update the definition of residential unit to be consistent with current practice. The current definition in the DCP states:

Residential unit means building(s) or part of a building that is used for a residential activity exclusively by one household, and must include sleeping, cooking, bathing and toilet facilities. See the National Planning Standards 2019.

TDC propose to amend the definition as follows:

building(s) or part of a building that is used for a residential activity that has all of the following facilities separate from another residential unit:

- *kitchen (or kitchenette consisting of a bench top and sink)*
- *living facilities (e.g. a bedroom and/or living area)*
- *toilet and bathroom facilities.*

3. Federated Farmers supports this change as it is clearer for homeowners, or anybody constructing a residential unit, when DCs apply and provide consistency from an easy to understand definition.

Federated Farmers is a not-for-profit primary sector policy and advocacy organisation that represents the majority of farming businesses in New Zealand. Federated Farmers has a long and proud history of representing the interests of New Zealand’s farmers.

The Federation aims to add value to its members’ farming businesses. Our key strategic outcomes include the need for New Zealand to provide an economic and social environment within which:

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Our members may operate their business in a fair and flexible commercial environment;
Our members' families and their staff have access to services essential to the needs of the rural community; and
Our members adopt responsible management and environmental practices.

This submission is representative of member views and reflect the fact that local government rating and spending policies impact on our member's daily lives as farmers and members of local communities.

Table 1: Commercial Accommodations in the Development Contributions Policy of Selected Councils			
District	Charge for Commercial Accommodation	Size limit	Definition of Commercial accommodation
Auckland	0.45	nil	Accommodation unit has the meaning given in section 197 of the LGA02.
Central Hawke's Bay	0.3	30	Visitor Accommodation and Residential Services: "Hotels, motels, backpackers, campgrounds, etc. Residential care facilities, e.g. aged care homes"
Gisborne	0.4	per room	Hotels, motels, backpackers, campgrounds, etc per room / unit / bed
Hauraki	0.5	one room only	Any retirement unit or dwelling unit or accommodation unit, of one or less bedrooms per unit.
Manawatu	0.36	full charge if fully serviced.	Visitor accommodation: means land and/or buildings used for accommodating visitors, subject to a tariff being paid, and includes any ancillary activities. Accommodation unit has the meaning given in section 197 of the LGA02.
Matamata-Piako	None		
Rotorua	0.5	72m ² for standalone or 0.5 per room for complexes	Standalone Tourist Accommodation unit means a tourist accommodation unit which is not part of a tourist accommodation complex. Tourist Accommodation room / unit has the meaning given to "accommodation unit" in section 197(2) of the LGA02 and includes Bed and Breakfasts and holiday rental accommodation. Standard dwelling "means a residential dwelling, or standalone tourist accommodation unit that is more than 72m ² in gross floor area and/or has three or more bedrooms" "usual configuration of one or two beds in each small unit"
Ruapehu	1.0	number of toilet pans (same as commercial)	Visitor Accommodation "means residential buildings aimed at housing visitors for a financial consideration and includes, but is not limited to, boarding houses, chalets, backpackers' hostels, motels, and hotels."
South Waikato	0.5		Accommodation unit has the meaning given in section 197 of the LGA.
Tauranga		per 100m ² GFA (as a 'business activity')	Visitor Accommodation means land or buildings which are offered for temporary accommodation of persons and includes bed and breakfast establishments, backpackers' accommodation, home stay facilities, motels, hotels, tourist lodges, holiday flats, tourist cabins, motor inns and ancillary workrooms, reception areas and accessory buildings or ancillary activities on the site. This definition does not include activities defined in this policy as household unit or residential activity nor does it include any developments in which each unit is separately unit titled. Each separately unit titled unit will be assessed as a household unit. Visitor accommodation developments are treated as business activities for the purpose of this Policy.
Thames-Coromandel	0.5	1 bedroom (charge of 1 if two or more bedrooms)	Accommodation units: Units, apartments, rooms in 1 or more buildings, or cabins or sites in camping grounds and holiday parks, for the purpose of providing overnight, temporary, or short term rental accommodation. Commercial Accommodation: Means where a person stays in a building for one or more nights for a tariff including a hotel, motel or building for residential use. Visitor Accommodation: Visitor Accommodation means where a person stays in a building for one or more nights but for less than 50 days per calendar year for a tariff.
Waipa	Varies		Accommodation unit: Has the same meaning as in section 197 of the Local Government Act 2002. Commercial accommodation: Any accommodation units other than dwelling units, such as hotels, motels, holiday flats, which are offered at a tariff, on a per-unit basis.
Whakatane	0.5		Accommodation units that do not meet the definition of a household unit, but otherwise provides overnight, temporary or rental accommodation, including motel units, hotel rooms or backpackers) or retirement units/rooms.

Table 2: Minor Unit Definition the Development Contributions Policy of Selected Councils			
District	Charge for Minor Unit	Size limit (GFA)	Definition of a Minor unit
Auckland	0.6	65m ²	Small ancillary dwelling: "The first dwelling unit ancillary to the primary dwelling unit on an allotment with a gross floor area of 65m ² or less.
Central Hawke's Bay			
Gisborne	0.5	60m ²	"Every second and subsequent dwelling unit on an allotment" "less than 60m ² gross floor area"
Hauraki	0.5	1 bedroom	"Any retirement unit or dwelling unit or accommodation unit, of one or less bedrooms per unit."
Manawatu	None		
Matamata-Piako	0.5	70m ²	Tiny/Minor residential dwelling (GFA no more than 70m ²)
Rotorua	0.5	72m ²	Minor dwelling: "means a residential dwelling or standalone tourist accommodation unit that is up to 72m ² GFA and is less than three bedrooms
Ruapehu	None		
South Waikato	0.5 for 1 bedroom 0.75 for two bedroom		Small homes are those that have 2 or less bedrooms
Tauranga	0.5 for 1 bedroom 0.65 for two bedroom		One Bedroom Dwelling means a household unit that has not more than one bedroom. This includes studio apartments. Two Bedroom Dwelling means a household unit that has not more than two bedrooms in total. Three Bedroom Dwelling means a household unit with not more than three bedrooms in total.
Thames-Coromandel	0.5	50m ² - 60m ²	Minor Unit means a separate building or part of a building that: 1. is accessory to a dwelling on the same site; and 2. has only one kitchen and one bathroom, and at least one habitable room; and 3. has a gross floor area (excluding a garage) no greater than 60m ² if it is Lifemark™ Design certified or has another certification that it is functional for elderly and disabled residents; otherwise its gross floor area (excluding a garage) is no greater than 50m ² ; and 4. there is only one minor unit on a site. Any subsequent buildings that meets the above criteria is a dwelling.
Waipa	0.5 of 70m ² or less 0.8 for 71 - 99m ²	70m ²	Minor dwelling unit: A household unit not exceeding 70m ² in Gross Floor Area (GFA), provided that attached garaging and open deck areas are not included in the 70m ² GFA calculation.
Whakatane	0.8 for 60m ² (done as % of 75) 1.0 for 75m ²	for a 0.5 charge it would be 37.5m ²	% of 75m ²

Table 3: Definition of a Separately Used or Inhabited Part of a Property (SUIP) in the Development Contributions Policy of Selected Councils	
District	Definition of a SUIP
Auckland	Dwelling or unit: "Any building, or group of buildings, or any part of those buildings, that is used or designed to be used solely or principally for residential habitable space purposes by not more than one household." Household: "A household consists of one or more persons who live in the same dwelling and share living accommodation and kitchen facilities."
Central Hawke's Bay	Dwelling Unit: "A building (or part of any building) in which a single housekeeping unit resides or could potentially reside."
Gisborne	Dwelling unit: "A building (or part of any building) in which a single housekeeping unit resides or could potentially reside."
Hauraki	Dwelling unit: "any building or group of buildings or any part of those buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied by not more than one household – and includes a minor household unit or any accommodation unit."
Manawatu	Residential Unit means building(s) or part of a building that is used for a residential activity exclusively by one household, and must include sleeping, cooking, bathing and toilet facilities.
Matamata-Piako	Dwelling: "means any building, whether permanent or temporary, that is occupied, in whole or in part, as a residence; and includes any structure or outdoor living area that is accessory to, and used wholly or principally for the purposes of, the residence; but does not include the land upon which the residence is sited."
Rotorua	Residential dwelling: "means building(s) or part of a building that can be occupied by an independent household, and must include sleeping, cooking, bathing and toilet facilities."
Ruapehu	Household Unit is any house, dwelling, flat or unit where people can live
South Waikato	Dwelling: "means a residential building designed for and occupied, in whole or in part, exclusively by one household, and ancillary activities excluding outdoor storage."
Tauranga	A second unit does not incur any development contributions. Household Unit means a building or part of a building intended to be used as an independent residence, including, but not limited to, apartments, semi-detached or detached houses, units, town houses, caravans and other mobile forms of accommodation (where used as a place of residence or occupied for a period exceeding six months in a calendar year). For calculating development contributions, a dwelling with two separate self-contained areas consented for family use only will be treated as one household unit.
Thames-Coromandel	Dwelling Unit: any building or group of buildings or any part of those buildings, used or intended to be used solely or principally for residential purposes and occupied or intended to be occupied by not more than one household. Unit: any independent unit capable of being used separately and independently of any other unit whether or not it is dependent on common or shared facilities of any kind.
Waipa	Dwelling [or dwelling unit]: A building or part of a building capable of being used as an independent residence and includes dwelling apartments, semi-detached or detached houses, units, town houses, granny flats (or similar), and caravans (where used as a place of residence or occupied for a period of time exceeding six months in a calendar year). For the avoidance of doubt the following shall also apply: - Any dwelling which has two separate kitchen/kitchenette facilities of any nature, shall be deemed to be two household units regardless of the configuration of the dwelling. A 'sleepout' is considered to be any building or part of a building which is 35m ² or less (excluding garaging) that has been fitted out for the purposes of being a bedroom. anything in addition to this will considered to be a household unit/minor household unit. But does not include any unit of commercial accommodation.
Whakatane	Household unit: A building or part of a building intended to be used as an independent residence, with a kitchen sink, a toilet and a shower or bath (or plumbing for these facilities). It includes an apartment, semi-detached or detached dwelling, townhouse, retirement unit, dwelling unit, flat or home unit or tiny house.

5.3 NOTICE OF MOTION - STANDARD REPORT TEMPLATE

Author: Julie Gardyne, Chief Executive

Authorised by: John Funnell, Mayor

TE PŪTAKE | PURPOSE

Councillor Duncan Campbell has given notice, in accordance with Standing Order 27, that he intends to move at this meeting (30 June 2026) the following motion:

That the Taupō District Council:

1. *Directs the Chief Executive to amend the standard staff report template used for all Standing Committees, Community Boards, and full Council meetings, to be implemented no later than August 2026.*
2. *Requires the amended template to include the following mandatory headings immediately following the Executive Summary:*

Direct Financial Impact

A clear statement of:

- *The total estimated capital and operational costs of the recommended option.*
- *The proposed funding source(s).*
- *Any ongoing maintenance, compliance, depreciation, or renewal costs.*
- *Any known financial risks or cost uncertainties.*

Opportunity Cost

A clear statement identifying:

- *Any projects, services, programmes, or budget allocations that may be delayed, reduced, reprioritised, or displaced if the recommended option proceeds.*
- *Whether existing staff resources will be diverted from other planned work.*

Options Considered

A summary of:

- *The reasonably practicable options considered.*
- *The advantages and disadvantages of each option.*
- *The reasons for recommending the preferred option.*
- *The reasons for any identified alternative options not being recommended.*

Significance and Engagement Assessment

A separate section that:

- *Identifies the criteria within the Council's Significance and Engagement Policy that were assessed.*
- *Explains how those criteria were applied.*
- *States the resulting significance assessment.*
- *States the level of community engagement undertaken or proposed.*

- *Includes any completed significance assessment matrix or evaluation used by officers.*

Long-Term Plan and Annual Plan Alignment

A statement confirming:

- *Whether the recommendation is fully provided for within the current Long-Term Plan, Annual Plan, budget, or adopted work programme.*
- *Whether the recommendation requires unbudgeted expenditure or a material departure from adopted plans.*
- *Any consequential impacts on future budgets, rates, debt, or levels of service.*

Professional and Organisational Advice

A statement identifying:

- *The primary report author's professional role and qualifications.*
 - *Any specialist disciplines consulted during preparation of the report.*
 - *Where the final organisational assessment differs materially from the original significance assessment or technical recommendation prepared during report development, a brief explanation of the reason for that change.*
3. *Directs that where any of the above headings are recorded as "Not Applicable", the report must provide a brief explanation of why the heading does not apply to the matter under consideration.*

NGĀ KÖRERORERO | DISCUSSION

The Notice of Motion is attached.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

The Notice of Motion will be moved at the meeting.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Notice of Motion [↓](#)

TAUPŌ DISTRICT COUNCIL

NOTICE OF MOTION

I Duncan Campbell, give notice that I intend to move the following motion at the Taupo District Council meeting to be held on 30 June 2026:

That the Taupo District Council:

1. Directs the Chief Executive to amend the standard staff report template used for all Standing Committees, Community Boards, and full Council meetings, to be implemented no later than August 2026.
2. Requires the amended template to include the following mandatory headings immediately following the Executive Summary:

Direct Financial Impact

A clear statement of:

- The total estimated capital and operational costs of the recommended option.
- The proposed funding source(s).
- Any ongoing maintenance, compliance, depreciation, or renewal costs.
- Any known financial risks or cost uncertainties.

Opportunity Cost

A clear statement identifying:

- Any projects, services, programmes, or budget allocations that may be delayed, reduced, reprioritised, or displaced if the recommended option proceeds.
- Whether existing staff resources will be diverted from other planned work.

Options Considered

A summary of:

- The reasonably practicable options considered.
- The advantages and disadvantages of each option.
- The reasons for recommending the preferred option.
- The reasons for any identified alternative options not being recommended.

Significance and Engagement Assessment

A separate section that:

- Identifies the criteria within the Council's Significance and Engagement Policy that were assessed.

- Explains how those criteria were applied.
- States the resulting significance assessment.
- States the level of community engagement undertaken or proposed.
- Includes any completed significance assessment matrix or evaluation used by officers.

Long-Term Plan and Annual Plan Alignment

A statement confirming:

- Whether the recommendation is fully provided for within the current Long-Term Plan, Annual Plan, budget, or adopted work programme.
- Whether the recommendation requires unbudgeted expenditure or a material departure from adopted plans.
- Any consequential impacts on future budgets, rates, debt, or levels of service.

Professional and Organisational Advice

A statement identifying:

- The primary report author's professional role and qualifications.
 - Any specialist disciplines consulted during preparation of the report.
 - Where the final organisational assessment differs materially from the original significance assessment or technical recommendation prepared during report development, a brief explanation of the reason for that change.
3. Directs that where any of the above headings are recorded as "Not Applicable", the report must provide a brief explanation of why the heading does not apply to the matter under consideration.

Context and Discussion

The quality of Council decision-making is directly dependent on the quality, completeness, and accessibility of the information provided to elected members.

Sections 76, 76AA, 77, 80 and 97 of the Local Government Act 2002 require councils to identify reasonably practicable options, assess impacts, consider significance, understand financial implications, and make informed decisions. To effectively fulfil these obligations, elected members must be able to readily identify the key information underpinning recommendations presented for decision.

Council reports commonly integrate technical, financial, legal, strategic, cultural and operational considerations within a single narrative format. While this approach provides a consolidated view of a matter, it can make it difficult for elected members to consistently identify direct financial impacts, opportunity costs, alternative options considered, significance assessments, and alignment with adopted planning and budgeting documents.

The Taupō District Council Significance and Engagement Policy requires significance to be assessed against a range of criteria including financial consequences, affected communities, funding implications, diversion of resources, and previous community engagement. While such assessments may be undertaken during report development, they are not routinely presented in a consistent and easily identifiable format within decision reports.

Similarly, many reports discuss funding arrangements, options, risks, and broader implications, but the location, level of detail, and presentation of this information can vary considerably between reports. The purpose of this proposal is not to alter existing decision-making processes, staff responsibilities, or professional advice. Rather, it is to improve the consistency, visibility, and accessibility of information already considered during report preparation.

This Notice of Motion seeks to strengthen governance by ensuring elected members can more readily identify:

- The direct financial impact of proposed decisions.
- The opportunity costs and resource implications associated with recommendations.
- The reasonably practicable options considered and the reasons for the preferred option.
- The significance assessment undertaken and the corresponding engagement approach.
- Whether recommendations align with the Long-Term Plan, Annual Plan, adopted budgets, and work programmes.
- The professional disciplines and specialist expertise relied upon in developing recommendations.

The proposal does not seek to interfere with management processes or the development of organisational advice. Instead, it seeks to improve the presentation of information so that elected members can more efficiently evaluate recommendations, exercise their governance responsibilities, and demonstrate robust decision-making on behalf of the Taupō District community.

1. Purpose

To improve the consistency, transparency, and accessibility of information provided to elected members through Council decision reports.

The proposal seeks to ensure that key governance information, including financial impacts, opportunity costs, options considered, significance assessments, planning alignment, and relevant professional advice, is presented in a clear and readily identifiable format to support informed decision-making and fulfilment of Council's obligations under the Local Government Act 2002.

The purpose of this proposal is not to alter existing policy, decision-making processes, staff responsibilities, or the provision of organisational advice. Rather, it seeks to establish greater consistency in report presentation so that elected members can more efficiently identify and evaluate key information relevant to their governance responsibilities.

2. Background

Council reports are the primary means through which elected members receive information and recommendations for decision-making.

Current report formats generally contain the information necessary to support decisions; however, the location, structure, and level of detail provided can vary between reports depending on the nature of the subject matter and the reporting officer.

As a result, information relating to financial implications, opportunity costs, alternative options, significance assessments, and planning alignment may not always be presented in a consistent or readily identifiable manner.

Policy and Planning

This proposal aligns with:

- The Local Government Act 2002, particularly Sections 76, 76AA, 77, 80 and 97.
- The Taupō District Council Significance and Engagement Policy.
- Council's commitment to transparent and evidence-based decision-making.
- Good governance principles requiring elected members to have access to sufficient information before making decisions.

The proposal supports community outcomes relating to accountable governance, financial stewardship, transparency, and public confidence in Council decision-making.

The proposed amendments do not alter Council policy, statutory obligations, delegations, or decision-making responsibilities. They improve the consistency, presentation, and accessibility of information already considered during report preparation.

The proposal builds upon existing statutory decision-making requirements and Council's Significance and Engagement Policy by improving visibility of information already considered during report preparation.

Financial Implications

Any costs associated with amending report templates are expected to be minor and can be accommodated within existing operational budgets, because these new stipulations are considered to be part of robust decision making in any case.

Any additional staff time required to implement the revised reporting template is expected to be minor and capable of being accommodated within existing operational resources.

The proposal may create efficiencies by reducing requests for supplementary information during meetings and improving elected member understanding of recommendations before decisions are made.

Risks and Legal Mitigations

A potential risk of not implementing this proposal is that information relevant to governance decision-making may continue to be presented inconsistently across reports, making comparisons between options and proposals more difficult.

Improved transparency and consistency may assist elected members in demonstrating that Council has met its statutory decision-making obligations under the Local Government Act 2002.

The proposal does not alter statutory responsibilities, delegations, staff authority, or existing decision-making processes. It seeks only to improve the reporting framework used to present information.

Impacts on Māori

The proposal does not alter any existing Māori engagement processes, partnership arrangements, consultation requirements, or statutory obligations.

Where Māori interests, perspectives, values, or engagement considerations form part of a recommendation, the proposed reporting framework may assist elected members by providing greater visibility of how those matters have been considered within the overall decision-making process.

The proposal is administrative in nature and is intended to improve the presentation of information rather than alter substantive policy or engagement practices.

External Community Engagement

No formal external engagement has been undertaken.

This proposal relates to Council's internal governance and reporting processes.

The intent of the proposal is to improve transparency, accountability, consistency, and the quality of information available to elected members when making decisions on behalf of the community.

Conclusion

This Notice of Motion seeks to strengthen governance, transparency, and accountability by improving the standard format of Council reports.

By clearly identifying financial impacts, opportunity costs, options considered, significance assessments, planning alignment, and relevant professional advice, elected members will be better equipped to fulfil their statutory decision-making responsibilities and make informed decisions on behalf of the Taupō District community.

The proposal does not change Council policy or decision-making authority. Rather, it seeks to improve the consistency and visibility of information already considered during report preparation, supporting more transparent and robust governance.

Signed by mover:



Councillor Duncan Campbell

Date: 22 June 2026

Signed by seconder:



Councillor Hope Woodward

Date: 22 June 2026

5.4 CHANGE TO UNIFORM ANNUAL GENERAL CHARGE FOR 2026/27 ANNUAL PLAN

Author: Jeanette Paenga, Finance Manager

Authorised by: Sarah Matthews, General Manager Organisation Performance

TE PŪTAKE | PURPOSE

The purpose of this report is for Council to consider a change to the Uniform Annual General Charge (UAGC) set under section 15 of the Local Government (Rating) Act 2002 per separately used or inhabited part of a property (SUIP), to be applied in the 2026/27 rating year.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

The Uniform Annual General Charge (UAGC) is a fixed charge applied to every separately used or inhabited part (SUIP). As the name suggests, it is uniform (the same fixed amount for every rating unit or SUIP it is assessed on), annual (it can change from year to year), and general (applies to all rateable property). In Taupō:

- Council's current UAGC is \$250 (incl) per SUIP.
- It is designed to fund some of the costs of general council services that benefit the entire community equally (e.g., local governance, cemeteries, emergency management and regulatory compliance), rather than services that scale with property value – these are outlined in Council's Revenue and Financing Policy (RFP) with targets.
- Targeted costs come to \$602 (incl) per SUIP; however, flexibility is built into the policy with targets being 'subject to a number of variables that may occur over any given financial year'.
- This flexibility has been previously used to hold the UAGC stable at \$250 per SUIP. Previous decisions to maintain the UAGC reflected conditions where increasing the fixed charge would have disproportionately impacted residential ratepayers and other ratepayers with low-value properties. The most notable impact has been changes in residential property values since 2012. This is aligned with Council's policy, and its long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

Recent revaluations have reduced residential property values relative to other categories. Without a change to the UAGC, this would shift a greater proportion of rates increases onto non-residential ratepayers and result in a larger fluctuation of percentage of rates increases across Council's ratepayers. This also presents an opportunity to get closer to target costs that benefit the entire community, as set by Council through its RFP.

Council officers are therefore recommending an increase of the UAGC to \$425. Council officers have considered all ratepayers when making their recommendations and believe that the recommended UAGC of \$425 (inclusive of GST) is consistent with both the RFP, appropriate considerations of target costs, and Council's long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council approves an increase to the Uniform Annual General Charge per separately used or inhabited part of a rating unit from \$250 (inclusive of GST) to \$425 (inclusive of GST), to be applied from the 2026/27 rating year.

TE WHAKAMAHUKI | BACKGROUND

The proposal has not been presented previously.

Council has not adjusted the Uniform Annual General Charge (UAGC) since 2012, when the rating system moved to a capital value basis and the UAGC was reduced. Since that time, property values - particularly residential - have increased significantly through successive revaluations.

Previous general revaluation movements:

Year	District wide revaluation movement average percentage	Residential average percentage
2022	54%	72%
2019	20.8%	38%
2016	12%	12%
2013	-2%	7%

Current draft general revaluation movement:

Year	District wide revaluation movement average percentage	Residential average percentage
2025	-7.1%	-9.2%

Maintaining a lower UAGC during this period was consistent with Council’s approach to managing affordability impacts, as increasing the fixed charge to cover all targeted costs would have had a proportionally greater impact on residential and lower-value properties. This also helped to keep the fluctuation in percentage of rates increases lower.

Recent revaluation changes have reduced residential property values relative to other categories. Without changes to the rating structure, this would result in a greater share of rates increases being borne by non-residential ratepayers.

This provides an opportunity to reassess the balance of the UAGC to improve equity across ratepayers and to move closer to the funding targets outlined in the RFP, while maintaining flexibility to respond to future valuation changes.

NGĀ KŌRERORERO | DISCUSSION

Uniform Annual General Charge (UAGC)

The Uniform Annual General Charge (UAGC) is a fixed charge that is designed to cover the costs of activities considered to be of equal benefit to ratepayers regardless of property type (rural, residential, or industrial for example) or value. The charge is designed to cover the cost of activities such as local governance, cemeteries, emergency management and regulatory compliance. This charge is levied on every separately used or inhabited part of a rating unit (SUIP) equally⁴.

The UAGC is a subset of the total general rate. If the UAGC changes, the rating factors of the general rate will also change. This is shown in the table below:

	General Rate Factor/\$ of capital value	
	1 Differential	1.8 Differential
\$250 UAGC	0.00235884	0.00424591
\$425 UAGC	0.00222370	0.00400260
\$602 UAGC	0.00208700	0.00375660

Activities funded from the UAGC have their funding shares and rationales outlined in Council’s [Revenue and Financing Policy 2024](#). This policy sets Council’s target funding sources and ranges for each activity. While the targets are flexible (subject to any other factors which may occur), the UAGC has not covered the costs of the activities it is expected to fund as set out in the policy for some time. To place all the expected activity costs into the UAGC would increase the UAGC to \$602 per SUIP.

⁴ [Rating system FAQs - Taupō District Council](#)

Council has not increased the UAGC since it was reduced from \$470 to \$250 in 2012, due to revaluations (occurring between 2013 - 2023) placing significant pressure on residential ratepayers. Increasing the UAGC under those conditions would have exacerbated the impact and placed a disproportionate burden on residential ratepayers which would not align with Council’s long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

However, recent revaluations have seen reductions in residential valuations and pressure on Council’s other ratepayers which would, without changes to the rating approach, shift the forecast rates increase disproportionately onto non-residential ratepayers.

To ensure a fairer spread of the rates increases across different ratepayers and allow for future flexibility should conditions change going forward, officers are proposing an increase to the UAGC from \$250 to \$425 per SUIP. While this increase doesn’t fully achieve Council’s targets set in the RFP, it helps shift the UAGC towards those bands while balancing the impacts between different rating categories, while also being mindful of the impact across ratepayers. This is aligned with Council’s RFP, and its long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

Based on this information it is considered that there are three options available to Council for setting the Uniform Annual General Charge (UAGC) in order to fund the Annual Plan. A table to compare sample properties against the three options is attached.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

Option 1: Set the UAGC at \$425 (inclusive of GST)

Advantages	Disadvantages
<ul style="list-style-type: none"> • Spreads the rates burden across all property categories more fairly - less variation in percentage increases across Council’s ratepayers. • Reduces burden of costs on some ratepayers facing larger increases already due to revaluation changes (industrial/commercial, accommodation, electricity). • Increases future flexibility in UAGC, providing Council with the ability to adjust it in the future (helpful for smoothing revaluation impacts). • Brings UAGC closer to funding the portion of the activities Council have determined benefit the entire community equally, as outlined in the Revenue and Financing Policy (through targets). • Aligns with Council’s long-term strategic direction of balancing wants and needs with affordable and sustainable rates. 	<ul style="list-style-type: none"> • Does not cover all the targeted costs in accordance with the Revenue and Financing Policy. • Council’s ‘other’ ratepayer category (primarily storage units) has higher percentage of rates increases due to combination of valuation increases and being generally lower value properties, with fixed costs making up a larger share of their costs compared to general rates.

Option 2: Keep the UAGC at \$250 (inclusive of GST)

Advantages	Disadvantages
<ul style="list-style-type: none"> • Residential ratepayers and lower value properties bear a smaller proportion of rates increases. 	<ul style="list-style-type: none"> • Higher fluctuation in percentage increases across Council’s ratepayers. • Larger burden on ratepayers with already high rates increases due to revaluation changes. • Could be a perception that not all ratepayers were considered equally due to disproportionate increases placed on non-residential ratepayers. • Reduces future flexibility in UAGC (downwards), as UAGC is already comparatively low.

Option 3: Set the UAGC at \$602 (inclusive of GST)

Advantages	Disadvantages
<ul style="list-style-type: none"> Fully funds the portion of the activities Council has determined benefit the entire community equally, as outlined in the Revenue and Financing Policy (through targets). Increases future flexibility, particularly providing Council with the ability to reduce the UAGC in the future (helpful for smoothing revaluation impacts). Further reduces increases for some ratepayers facing larger increases (industrial/commercial, accommodation, electricity). 	<ul style="list-style-type: none"> Lower value properties, including residential properties and storage units would face a higher impact – as fixed costs make up a larger share of their costs compared to general rates. Higher fluctuation in percentage increases across Council’s ratepayers.

Analysis Conclusion:

It is recommended that Council adopt Option 1 - the proposed rating resolution to include setting the UAGC to \$425 (inclusive of GST). Council officers believe this provides the best balance considering all ratepayers and is consistent with both the RFP, appropriate considerations (in particular the 2025 general revaluation) and Council’s long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The UAGC of \$425 (inclusive of GST) will be used in the Rates resolution to set the rates for 2026/27 rating year and outlined in the associated Annual Plan documentation. This does not impact the amount of rates set, but the incidence of those rates (how much each ratepayer pays) and therefore has no financial impact on Council.

Ngā Aronga Ture | Legal Considerations

Council’s obligation is for the rates resolution to be in accordance with the relevant provisions in the Revenue and Financing Policy (RFP) and Funding Impact Statement. Because there is a degree of flexibility in the RFP, Council has always aligned its practice with its long-term strategic direction of balancing wants and needs with affordable and sustainable rates. This long-term strategic direction has been key to keeping the UAGC stable, particularly noting past considerations around the impact of Council’s general revaluation.

The schedule to the RFP are "targets" and subject to many variables – with Council’s general revaluation being one variable which requires careful consideration. Council officers have considered all ratepayers when making their recommendations and believe that the recommended UAGC of \$425 (inclusive of GST) is consistent with both the RFP and Council’s long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

Ngā Hīraunga Kaupapa Here | Policy Implications

Under the recommended option, the UAGC is not expected to cover all the activity costs considered of equal benefit to the entire community, as outlined through targets in the Revenue and Financing Policy. The Revenue and Financing Policy sets the target bands which Council aims to operate within. However, in any given year, the Policy allows for some flexibility when it comes to achieving those targets, so the recommended decision is consistent with the Policy.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory Tiriti O Waitangi obligations and acknowledges partnership as the basis of Te Tiriti. Council has a responsibility to act reasonably and in good faith to reflect the partnership relationship, and to give effect to the principles of Te Tiriti. These principles include but are not limited to the protection of Māori rights, enabling Māori participation in Council processes and having rangatiratanga over tāonga.

Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with the ahi kaa / resident iwi of our

district. Engagement may not always be required by law, however meaningful engagement with Māori allows Council to demonstrate good faith and our commitment to working together as partners across our district.

The proposed increase is within Council's RFP which was included in consultation with iwi and hapū through the 2024-34 Long-term Plan.

Māori freehold land that is non-income producing, undeveloped, in multi ownership and not occupied qualifies for 100% remission of all rates and charges. Māori land that is being developed by the owners also still qualifies for partial remission (up to 80%) and therefore this mitigates the overall impact on Māori landholders of increasing the UAGC. Accordingly, the impact from the proposed increase in the UAGC on Māori landowners would be no more than on other ratepayers.

Ngā Tūraru | Risks

Council's rates resolution needs to be in accordance with the relevant provisions in the RFP and Council's Funding Impact Statement. There is a degree of flexibility in the RFP, which allows Council to set the UAGC after considering a number of variables that may occur over any given financial year.

Council has previously relied on its long-term strategic direction of balancing wants and needs with affordable and sustainable rates when making UAGC decisions, with previous general revaluation movements being a key consideration.

Due to flexibility in the RFP there is some risk in Council's UAGC decision, particularly given the lack of consultation opportunity between Council's general revaluation and rates setting for 2026/27. While all three options are consistent with the RFP (given they are targets only), not meeting the targets relies on appropriate consideration of the variables and of particular consideration for this decision is the 2025 general revaluation.

Given the rates percentage increase variability that option two and three present based on updated property values from the 2025 (draft) general revaluation, Council officers believe increasing the UAGC to \$425 (GST inclusive) is the most balanced approach and therefore best minimises the risk of any challenge.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance.

The proposed increase to the UAGC remains aligned with long-term strategic direction of balancing wants and needs with affordable and sustainable rates and as such, the proposed approach to minimise ratepayer impacts aligns with a low degree of significance.

TE KŌRERO TAHI | ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

This decision will be incorporated in the Annual Plan 2026-27 which will be published on the Council website.

WHAKAKAPINGA | CONCLUSION

Council is required to set rates that are consistent with its Revenue and Financing Policy while also balancing affordability and equity considerations across ratepayer groups.

Maintaining the UAGC at its current level of \$250 would place a disproportionate share of rates increases on non-residential ratepayers and reduce alignment with the intent of the Revenue and Financing Policy.

Conversely, increasing the UAGC to \$602 would achieve policy targets but would result in a significant shift of costs onto residential and lower-value properties.

The recommended option to increase the UAGC to \$425 per separately used or inhabited part represents a balanced approach. It improves equity in the distribution of rates, moves the UAGC closer to the intended policy funding levels, and moderates the financial impact across different ratepayer groups.

This option is considered the most appropriate as it aligns with Council's long-term strategic direction of balancing affordability with sustainable funding while maintaining flexibility to respond to future changes in property values and rating pressures.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Comparison of Sample Properties under the Three Options [↓](#)

Comparison of Sample Properties under the Three Options

Capital Value	Total Rates 2025/26	Option 2 UAGC \$250	Total Rates Change \$	Total Rates Change %	Option 1 UAGC \$425	Total Rates Change \$	Total Rates Change %	Option 3 UAGC \$602	Total Rates Change \$	Total Rates Change %
Residential properties - Taupo										
705,000	4,192	4,371	179	4.3%	4,454	261	6.2%	4,534	342	8.2%
1,050,000	4,945	5,186	241	4.9%	5,220	275	5.6%	5,254	309	6.3%
1,510,000	6,040	6,273	233	3.9%	6,243	202	3.3%	6,214	173	2.9%
2,500,000	7,018	7,489	471	6.7%	7,318	299	4.3%	7,153	135	1.9%
Residential properties - Turangi										
350,000	3,429	3,532	103	3.0%	3,664	234	6.8%	3,793	364	10.6%
550,000	3,885	4,004	120	3.1%	4,109	224	5.8%	4,210	326	8.4%
730,000	4,401	4,430	29	0.7%	4,506	105	2.4%	4,586	185	4.2%
900,000	4,605	4,832	226	4.9%	4,887	281	6.1%	4,941	335	7.3%
Residential properties - Mangakino										
300,000	3,366	3,414	48	1.4%	3,553	187	5.6%	3,689	323	9.6%
455,000	2,578	2,656	78	3.0%	2,770	192	7.5%	2,885	308	11.9%
600,000	3,938	4,123	185	4.7%	4,216	278	7.1%	4,315	377	9.6%
760,000	4,309	4,501	192	4.5%	4,576	267	6.2%	4,649	340	7.9%
Residential properties - Kinloch										
875,000	4,563	4,772	209	4.6%	4,831	267	5.9%	4,889	326	7.1%
1,230,000	5,379	5,611	232	4.3%	5,621	241	4.5%	5,630	250	4.7%
1,350,000	5,655	5,895	240	4.3%	5,888	233	4.1%	5,880	225	4.0%
1,450,000	7,885	8,251	367	4.6%	8,407	522	6.6%	8,565	680	8.6%
Industrial Commercial properties										
570,000	3,736	4,167	430	11.5%	4,201	465	12.4%	4,238	502	13.4%
1,560,000	11,815	12,766	951	8.1%	12,735	919	7.8%	12,705	890	7.5%
2,710,000	23,070	25,826	2,755	11.9%	26,215	3,145	13.6%	26,610	3,540	15.3%
11,280,000	46,624	58,208	11,584	24.8%	55,744	9,120	19.6%	53,323	6,699	14.4%
Rural properties										
1,370,000	5,909	5,942	33	0.6%	5,932	23	0.4%	5,922	13	0.2%
8,960,000	26,805	28,851	2,046	7.6%	28,488	1,683	6.3%	28,150	1,344	5.0%
31,260,000	69,582	76,618	7,036	10.1%	73,303	3,721	5.3%	70,092	510	0.7%

5.5 ADOPTION OF THE ANNUAL PLAN 2026/27 AND FEES AND CHARGES 2026/27

Author: Andrew Wilson, Policy Advisor

Authorised by: Nick Carroll, Policy Manager

TE PŪTAKE | PURPOSE

This report seeks adoption of the Annual Plan and Fees and Charges schedule for the 2026/27 financial year.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

The Annual Plan 2026/27 has been prepared and is now required to be adopted by Council. The Annual Plan process provides for Council to confirm or make minor adjustments to aspects of the Long-term Plan and set rates for the upcoming financial year.

An average rate increase of 6.6% is proposed, comparable (0.1% lower) to that forecast for Year 3 (2026/27) of the Long-term Plan. Trade-offs have been necessary to manage unplanned increases and avoid a significant rate increase of greater than 7.7%. The unplanned costs relate to essential business costs including depreciation, maintenance, committed contracts and Local Water Done Well requirements.

Council's fees and charges have also been reviewed to ensure they are fit for purpose and costs are recovered appropriately. Fees and charges have increased approximately 3% based on the Long-term Plan's financial assumptions and forecasts. They are required to be adopted.

The operational expenditure and the capital programme set out in the Annual Plan are not significantly different to the direction set in the Long-term Plan and will not materially impact baseline levels of service. On this basis public consultation was not required and has not been undertaken.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Adopts the Fees and Charges Schedule for 2026/27 (attached to this report); and
2. Adopts the Annual Plan 2026/27 (attached to this report) in accordance with section 95 of the Local Government Act 2002 (LGA).

TE WHAKAMAHUKI | BACKGROUND

The Long-term Plan 2024–34 was adopted on 30 September 2024. It sets out Council's planned work programme, investment requirements, costs, and funding approach for the next 10 years. Under the Local Government Act 2002, Council must adopt an Annual Plan for each of the two financial years following adoption of the Long-term Plan. The Annual Plan enables Council to confirm, or make limited adjustments to, the Long-term Plan and set rates for the upcoming financial year.

Direction was provided by Council at workshops on 5 February and 24 February 2026. Matters discussed included the Annual Plan process, consultation requirements, cost drivers, financial assumptions, and available trade-offs to manage costs.

Following those workshops, officers prepared draft financial direction, which Council adopted on 31 March 2026. This endorsed an average rates increase of 6.6%, recognising that trade-offs were required to manage inflationary and other cost pressures to avoid an increase above 7.7%.

On 2 June 2026, the Risk and Assurance Committee delegated review of the Annual Plan 2026/27 to the Committee Chair. That review was completed on 22 June 2026, feedback was incorporated, and the Chair is comfortable with what has been included in the Annual Plan being presented to Council.

Council has also discussed the future introduction of rates capping legislation. No rates cap applies to the 2026/27 Annual Plan. Current government signals indicate councils will be required to consider rates caps from 2027, with enforcement expected from 2029. Once draft legislation is introduced, Council will have clarity on which services and activities may be subject to a future cap. At this stage, Central Government has signalled that water services are likely to be excluded. This is important to note when nearly half of the 6.6% average rates increase is driven by three waters.

This report reflects the direction provided through the Annual Plan process and the decisions made by Council on 31 March 2026. It seeks adoption of the Annual Plan 2026/27, which has been prepared on that basis.

There have been limited opportunities for Council to make substantial cost savings through the preparation of the draft Annual Plan, however, Council has already begun the development of the next long-term plan due to be adopted in June 2027. Through that process elected members have already signalled areas for further investigation to achieve cost savings. The long-term plan process is where Council can change levels of service and achieve more meaningful savings.

NGĀ KŌRERORERO | DISCUSSION

The development of the 2026/27 Annual Plan has been undertaken in what continues to be a challenging time for communities. The development of the Annual Plan has been undertaken with an early request from Council to identify savings and efficiencies to reduce the impact on ratepayers. Staff have had to factor in increases to essential business costs and Local Water Done Well costs.

An average rate increase of 6.6% is proposed for the 2026/27 financial year, this has not changed since 31 March 2026 when draft financial direction was adopted by Council. The 6.6% is comparable (0.1% lower) to what was forecast for Year 3 of the Long-term Plan 2024-34, and while marginally lower than forecast, the proposal is not significantly different to the direction set in the Long-term Plan.

Operating Costs

Due to cost pressures, officers identified operational budget reductions of approximately \$1.7 million to reduce rates increases from over approximately 7.7%. Budget reductions included reduced costs for emissions trading credits, insurance savings, deferral of increased funding to the disaster recovery reserve, and a third year of maintaining the 20% reduction in funding for Destination Great Lake Taupō. These trade-offs were adopted at the 31 March meeting and are outlined below.

Operating Assumption/Changes	Discussion	Operating Budget Reductions
Holding contributions to the disaster relief fund at current levels	Council's 2024 Financial Strategy outlines that contributions are expected to reach \$600,000 per year in the 2026/27 financial year. It is proposed that reaching this contribution level is delayed by one year. This means Council will still contribute \$500,000 next year but will not hit the \$600,000 target.	-\$100,000
Minor cost reductions or increased revenue forecasts across a number of business units	Some areas of Council are forecasting reductions in costs or increases in revenue.	-\$116,000
Reduction in software costs	Reduction in forecast costs for software.	-\$169,000
Reduction in insurance costs	Insurance premiums in some areas have come down. However, there is some risk of increased premiums, given the recent weather events and hazards.	-\$269,000
Holding Destination Great Lake Taupō Budget at current reduced levels	Reduction or loss of future planned activities that rely on the increased budget such as Business events capability building, and some demand shaping campaigns.	-\$400,000
Reduced price for emissions trading credits	In the 2024-34 LTP for 2026/27(Y3), Council budgeted \$80 per tonne for carbon credits. Credits have since come down in price to \$45 (at the time of writing). We expect prices to be lower than the original \$80 estimate and have accordingly reduced the estimated price to \$60 per tonne. There is a risk the price could exceed our new estimate	-\$640,000

Capital Changes

A lot has changed since capital projects for the 2026/27 financial year were planned and budgeted for as part of the Long-term Plan in 2023. There have been various changes to projects proposed for the 2026/27 financial year. It is proposed to rephase/defer several capital projects, and either full or partial project budgets have been shifted into the 2027/28 financial year to reflect this. The below tables outline the key changes to the capital programme.

Capital Deferrals		
Project	Discussion	Change from LTP
Great Lake Shared Pathway Extension	Deferred to better manage cost of delivery given the current economic conditions.	-\$4.2m
Taupō Wastewater Side Stream Solids Filtrate Treatment	Funding has been delayed due to changes to wastewater standards. Council will need to assess treatment and disposal options to meet the new standards.	-\$3.24m
Project Watershed Erosion Control	Deferral of some funds to reflect delays in starting physical works	-\$500,000
Roberts Street Removable Bollards	Deferred to better manage cost of delivery given the current economic conditions.	-\$168,000
Community heritage space development in Taupō Library	Deferred to better manage cost of delivery given the current economic conditions.	-\$150,000
Major Capital Project Timing Changes		
Project	Discussion	Change from LTP
Centennial Water Treatment Compliance Upgrade	The project was delayed last Annual Plan with budget shifted into 26/27. The Annual Plan reflects that change in timing.	+\$5.08m
Hatepe Water Treatment Compliance Upgrade	The project was delayed due to challenges with land acquisition. The project is now forecast for completion in 26/27.	+\$4.59m
Broadlands Road Refuse Transfer Station Upgrade.	Budget has been brought forward due to \$2.3m of central government funding being received for 26/27.	+\$5.1m

The attached Annual Plan outlines some other changes beyond those highlighted in this paper. Changes are generally anticipated for an Annual Plan process, particularly when original planning was undertaken nearly three years ago as part of the development of the Long-term Plan. The changes proposed for this Annual Plan will not create differences that are significant or materially different to the direction set in the Long-term Plan 2024-34 and will not materially impact baseline levels of service.

Uniform Annual General Charge (UAGC)

The UAGC resolution is included as a separate report on this agenda. The attached Annual Plan reflects the recommendation for the UAGC to be increased to \$425. This increase is referenced and explained in the attached draft Annual Plan. If Council makes a different decision with respect to the UAGC, then the Annual Plan will be amended accordingly before publication.

Fees and Charges

Council's fees and charges are reviewed each year to ensure that they are fit for purpose and costs are recovered appropriately. The fees and charges have increased based on the Long-term Plan's financial assumptions and forecasts, being approximately 3.5%. There are some minor adjustments to fees outside of price increases such as the removal or adjustment of wording. The explanation for each of these proposed changes is set out in the attached schedule.

The revenue expected from fees and charges has been included as part of the financial modelling for the Annual Plan. Any changes to the schedule will impact the proposed rate increase for the 2026/27 financial year.

The Animal Management fees were adopted on 28 April 2026 to ensure Council meets its legislative requirements under the Dog Control Act 1996. Consultation on Resource Consents, Food Licensing and Road Stopping fees was conducted over April-May 2026. Hearings were held and submitter feedback was deliberated on. Council at the hearing directed Officers to revise the increases to the proposed fees by setting them to an average of 3.5% increase rather than 7% to catch up on two years of inflation. It is expected that this will have an impact of approximately \$36,000 on forecast revenues across the two areas.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

There are two options, Council can either adopt the Annual Plan 2026/27 and Fees and Charges 2026/27, or not.

Option 1. Adopt the Annual Plan 2026/27 and Fees and Charges 2026/27

Advantages	Disadvantages
<ul style="list-style-type: none"> Will meet obligations under the Local Government Act 2002. Rates can be set and collected for the 2026/27 financial year. Fees and charges will be set. 	<ul style="list-style-type: none"> None

Option 2. Do not adopt the Annual Plan 2026/27 and Fees and Charges 2026/27

Advantages	Disadvantages
<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> Will not meet obligations under the Local Government Act 2002. Unable to set or collect rates for the 2026/27 financial year. Fees and charges will not be set.

Analysis Conclusion:

It is recommended that Council adopt the Annual Plan 2026/27 - Option 1. Without adopting the Annual Plan 2026/27 Council will be unable to strike rates ahead of the rating year. Not doing so will require alteration to instalment due dates and amounts.

Additionally, it is important to note that in October there will also be a reforecasting round which will provide Council with the opportunity to fine tune budgets further as the financial year progresses. This will help ensure Council sticks to its proposed budgets.

Council's best opportunity to make substantial cost savings is through the long-term plan that is currently under development. That enables the review of levels of service and consideration of which activities are delivered.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The financial impacts associated with the Annual Plan 2026/27 are included in the suite of financial statements and the funding impact statement contained in the Annual Plan 2026/27.

Additionally, the Annual Plan is required to include a disclosure statement of Council's planned financial performance in relation to various benchmarks. This is an assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. Based on current financial information we will meet all the required benchmarks. This is illustrated in the table below.

BENCHMARK			
Rates affordability benchmark		PLANNED	MET
Income	Total rates revenue ≤ 80% of operating revenues	72%	Yes
Increases	≤ Local Government Cost Index (LGCI) + 5% which equals 8.4%	6.6%	Yes
Debt affordability benchmark	Gross external borrowing ≤ 250% of annual operating income	166%	Yes
Balanced budget benchmark	≥ 100%	109%	Yes
Essential services benchmark	≥ 100%	196%	Yes
Debt servicing benchmark	≤ 15%	6.7%	Yes

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social, economic, environmental and cultural well-beings are of relevance to this particular matter.

Officers have assessed the Annual Plan and ensured the document complies with section 95, including the information required by Part 2 of Schedule 10 of the Local Government Act 2002. Council's Risk and Assurance Committee Chair has reviewed the Annual Plan and endorsed it for Council adoption. The Annual Plan is not required to be audited.

Ngā Hīraunga Kaupapa Here | Policy Implications

There are no policy implications due to the close alignment with Council's Financial Strategy and Year 3 of the Long-term Plan 2024-34.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes. Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with iwi, and hapū of our district.

Given the Annual Plan is not significantly different to the direction set in the Long-term Plan, we did not re-engage with iwi and hapū before making decisions. We will be communicating with iwi and hapū again once the Annual Plan 2026/27 is adopted.

Ngā Tūraru | Risks

If Council chooses not to adopt the Annual Plan 2026/27, it will not meet its obligations under the Local Government Act 2002 and will not be able to set rates for the 2026/27 financial year.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance. Based on this assessment no public consultation on the Annual Plan 2026/27 was required or undertaken.

TE KŌRERO TAHI | ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

[Section 95\(2A\) of the Local Government Act 2002](#) identifies that consultation on an Annual Plan is only expected or required if there are significant or material differences from the Long-term Plan.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

A media release will be published after this meeting highlighting to the community the decision made. Additionally, we expect to provide a designed version of the Annual Plan on Council's website within a month of adoption as required.

WHAKAKAPINGA | CONCLUSION

It is recommended that Council adopts the Annual Plan 2026/27 and Fees and charges schedule 2026/27. Some changes are generally anticipated for an Annual Plan process. The changes proposed for this Annual Plan will not create differences that are significant or materially different to the direction set in the Long-term Plan 2024-34 and will not materially impact baseline levels of service and still achieve key commitments that Council consulted the community on when developing the Long-term Plan.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. 2026-27 Annual Plan [↓](#)
2. Fees and Charges 2026-27 [↓](#)

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TAUPŌ DISTRICT COUNCIL ANNUAL PLAN COVER PAGE

PURPOSE AND CONTENTS

Council has a 10-year delivery plan, known as the [Long-term Plan 2024 – 34](#), developed in consultation with the community in 2024. A Long-term Plan is developed every three years and sets out the services and projects Council will deliver for the community, including what they are expected to cost, how quality and performance will be assured, and how the community will have to pay for it.

In the years between, Council reviews what was proposed in the Long-term Plan for the upcoming year and prepares an Annual Plan. This Annual Plan formally sets Council’s budget and rates for the 2026/27 financial year which is year three of our Long-term Plan. It sets out (including any adjustments from the Long-term Plan):

- Rates for the 2026/27 financial year
- Overall budget impacts against key financial metrics
- Operating budgets for each area of council
- Investment (capital) budgets for each area of council
- Detailed forecast financial statements for the 2026/27 year.

This Annual Plan is required by Section 95 of the Local Government Act 2002. Council has not consulted the community on this Annual Plan because, while there have been some changes, there are no material or significant variations in the budgets for 2026/27 from the Long-term Plan which Council consulted with the community on in 2024.

It is intended to meet the requirements of [Local Government Act 2002, Schedule 10, Part 2](#). This Annual Plan is not required to be, and has not been, independently audited.

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MESSAGE FROM YOUR MAYOR AND COUNCILLORS

Kia ora koutou,

Welcome to Taupō District Council's Annual Plan 2026-27 which is the first Annual Plan prepared during this council's term, and my first as your new Mayor. Keeping rates under control in the current rocky economic environment and making difficult decisions about which projects to keep, which to defer and where to cut budgets for the year ahead has proven a challenge.

Despite that challenge, this Annual Plan broadly reflects year three of the current Long-term which sets out the key projects and services we plan to deliver for our community from 2024 to 2034. During the consultation for the Long-term Plan the community asked council to focus on delivering the essentials (roads, water, wastewater, rubbish) while also continuing to deliver council services (parks and reserves, customer services, venues, sportsgrounds, libraries and the like) at the same level.

Difficult financial conditions continue to be a recurring theme in this Annual Plan, as they have been ever since the global pandemic. Some of those were entirely unforeseen when the Long-term Plan was prepared in early 2024. Central government's rapid and ongoing reform of local government has diverted time and resources away from other projects. Continuing work on the Local Water Done Well reforms to comply with government and Commerce Commission rules and regulations has cost unbudgeted time and money. Inflation continues to push up the cost of capital works such as road resealing, building costs and water infrastructure and the costs of depreciation, contracts, water services levies and debt servicing have also risen. In the last quarter of the financial year the conflict in the Middle East has affected fuel prices, both for Council but also for its contractors.

Our initial rates increase calculations for the year ahead, bearing in mind all the extra costs Council is being subjected to, came in at 7.7 percent. Staff and elected members went back to the drawing board to find a way of sticking to the goal set out in the Long-term Plan of providing essential services and maintaining and looking after infrastructure.

The final average rates increase that we arrived at was 6.6 percent, 0.1 percent below what was forecast. One of the largest increases in costs is being driven by Central Government's changes to three waters legislation and standards. These changes mean that of our forecast 6.6 percent increase, three waters costs make up nearly half of the total increase. It is important to note that while rates capping has been proposed by central government no cap is currently in effect and additionally Waters are currently slated to be exempt from the proposed future capping regime.

While we acknowledge the 6.6 percent figure is still higher than people would like, it cannot be brought down further without deferring or cancelling significant work that the previous Council consulted the community on and committed to delivering.

While Council is committed to delivering the bulk of what it has set out in the Long-term Plan 2024-34, it has elected to defer the following projects:

- Great Lake Shared Pathway Extension - \$4.2m
- Taupō Wastewater Side Stream Solids Filtrate Treatment – \$3.24 million funding has been delayed due to Central Government changes to wastewater standards. New options need to be assessed to meet these standards.
- Project Watershed Erosion Control - \$500,000 deferral of some funds to reflect delays in starting physical erosion management works
- Roberts Street Removable Bollards - \$168,000
- Community heritage space development in Taupō Library - \$150,000

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It is also worth noting that our three-yearly district revaluation was undertaken earlier this year. The revaluation led to an overall average decrease of 7.1 percent across the district (9.2 percent in the residential sector).

I thank our councillors and staff for their support and understanding of the task we all faced as we worked to keep the budget in line with the Long-term Plan. We continue to plan for the challenges the next year will inevitably bring, with more local government reform and amalgamation ahead and no end in sight to the higher fuel prices and squeezed economic conditions that make the current environment so difficult for households, businesses and councils alike.

AT A GLANCE – WHAT DO YOUR RATES PAY FOR

Below is a chart that demonstrates what your rates pay for each month similar to the way we all deal with our regular utilities bills such as electricity, internet, phones or insurance. Based on a residential property with a value of \$750,000 the monthly rates bill is around \$379. This \$379 is split into each group of activities council provides below. Over half of the monthly bill this residential ratepayer pays is dedicated to water and wastewater.

Monthly Rates Cost of Council Services



What do each of these activities provide for our community?

Water

Our water services team provide safe drinking water to our communities. This water comes from 15 water treatment plants that produce 8.1 billion litres of drinking water each year. Increasing water standards not only put pressure on our team to deliver more but also places pressure on the cost of providing this service to you.

Wastewater

Our wastewater team help council provide 11 wastewater treatment plants that treat 3.4 billion litres of wastewater each year. Their mission is to dispose of the wastewater produced in our main settlements in a safe and environmentally responsible manner. The wastewater team are also facing changing standards and increasing cost pressures to meet those standards.

Stormwater

The stormwater network is a crucial part of our water system which helps protect property and infrastructure during regular rain events. Our teams manage a network of gutters, stormwater pipes and gullies, to manage water flows, with pollutant traps and other treatment devices to reduce debris and prevent contaminants from entering our lakes and rivers.

Transport

Our transport team manages the district’s extensive transport network including significant walking and cycling connections. Given the widespread geography of Taupō District, council is responsible for a vast rural roading

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network. Council manages 765km of sealed roading which is equal to nearly five trips around the Lake. We work in partnership with other agencies including the New Zealand Transport Agency, which is responsible for managing the state highways within the district.

Community Facilities

Our community facilities across the district provide opportunities for arts, culture, recreation and sporting activities that support Taupō district being a great place to live, work, and visit. These facilities include:

- Libraries in Taupō, Tūrangi and Mangakino
- Heritage, Culture & Public Art – including the Taupō Museum and Art Gallery
- The Great Lake Centre, Taupō Events Centre, Waiora House and community halls
- AC Baths, the Tūrangi Turtle Pools and the Mangakino Community Pool
- Sportsgrounds, parks, reserves, playgrounds and gardens
- Public toilets
- Cemeteries

Community Leadership

This area of council contains many parts of the organisation, including policy and planning, governance, legal, and customer services. It provides the bulk of the support services that help our other teams deliver their important work, supports our decision-makers, and helps facilitate community involvement in projects that affect them.

Waste and Environmental Management

Our waste and environmental management team help to ensure everyone can dispose of their waste, and that litter is controlled. This work is an important part of protecting community health and safety. Waste products, if not well managed, can be harmful to our communities. They also promote reusing products where possible and recycling to minimise our impact on the environment. The team supports the provision of kerbside recycling collection in our urban areas, and the operation of five transfer stations around the district, plus council's landfill and resource recovery centre at Broadlands Road.

Regulatory and Emergency Management

Our regulatory and emergency management teams provide a broad range of activities from building consents through to emergency management. These activities help ensure our district is a safe place to live by protecting the environment, ensuring standards are met and making sure we have a plan in place to respond to disasters.

Building Consents: Council's building consents team help ensure that buildings in our district meet safe and healthy standards.

Resource Consents: Council's resource consents team implement the rules outlined in our district plan. Our plan is effects-based, which means it looks at the impact of proposed activities rather than the activity itself when determining what, how and where things can happen. The resource consents process helps ensure that development and activities occur in the appropriate places.

Compliance: Council's compliance officers deal with a broad range of activities from food licencing through to animal control. They help keep our district safe by ensuring businesses are preparing food in a safe manner, and that roaming animals are cared for in a safe and secure environment to minimise risk to the public.

Emergency Management: Our emergency management team provide the core of council's civil defence preparedness and planning. This team is supported by council staff from across the organisation who are required to do civil defence training and regular training exercises. This ensures that when a disaster strikes, council can provide the necessary support alongside other agencies to get our communities through a disaster.

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Strategic Property

This team manages council's land holdings, including some council-owned commercial and residential land and 57 ratepayer-subsidised housing for the elderly units in Taupō, Tūrangi and Mangakino.

District Development

Our events team supports event organisers to run both community and commercial events. We provide visitor centres in Taupō, Tūrangi and an information desk in Mangakino. Council also funds and contracts Destination Great Lake Taupō, Amplify and Town centre Taupō to provide support, research and resources to businesses across the district; and to attract new business and visitors.

AT A GLANCE – FINANCIALS AND RATES IMPACT

This is a summary of key financial information relating to the Annual Plan 2026/27. For more detailed information, please refer to the Forecast Financial Statements section.

AT A GLANCE – FINANCIALS AND RATES IMPACT			
	Long-term plan for 2026/27	Revised (AP 2026/27)	Reason for any changes (greater than 10%)
Rates			
Average rates per property ¹	\$5,074	\$5,071	
Annual rates increase ¹	6.7%	6.6%	
Within rates affordability benchmark	✓	✓	
Rates revenue ²	\$127 million	\$127 million	
Other operating revenue ² (fees and charges, subsidies, interest earnings, etc)	\$44 million	\$40 million	Reduction in interest earnings
Total operating revenue ²	\$171 million	\$167 million	
Borrowing			
Balanced budget	✓	✓	
Annual additional borrowing ³	\$20 million	\$19 million	
Total borrowing ³	\$287 million	\$289 million	
Borrowing per property	\$11,556	\$11,645	
Borrowing to income ratio	163%	167%	
Debt servicing to income ratio	6.6%	6.7%	

¹ From the Prospective Schedule of Rates

² From the Whole of Council Funding Impact Statement, sources of operating funding

³ From the Prospective Statement of Borrowing

Rates impact for different properties

Changes to the Uniform Annual General Charge

The Uniform Annual General Charge (UAGC) is a fixed charge that is designed to cover the costs of activities considered to be of equal benefit to ratepayers regardless of property type (rural, residential, or industrial for example) or value. The charge is designed to cover the cost of activities such as leadership, governance, and advocacy. This charge is levied on every separately used or inhabited part of a property (SUIP) equally⁴.

Activities funded from the UAGC have their funding shares and rationales outlined in Council's [Revenue and Financing Policy 2024](#). This policy sets Council's target funding sources and ranges for each activity. While the targets are flexible (subject to any other factors which may occur), the UAGC has not covered the costs of the activities it is expected to fund as set out in the policy for some time. To place all the expected activity costs into the UAGC would increase the UAGC to \$602 per SUIP.

Council has not increased UAGC since it was reduced from \$470 to \$250 in 2012, due to revaluations (occurring between 2013 - 2023) placing significant pressure on residential ratepayers. Increasing the UAGC under those conditions would have exacerbated the impact and placed an unfair burden on residential ratepayers which would not align with Council's long-term strategic direction of balancing wants and needs with affordable and sustainable rates.

However, recent revaluations have seen reductions in residential valuations which, without changes to the rating approach, would have shifted rates disproportionately onto non-residential ratepayers.

To ensure a fairer spread of the rates increases across different ratepayers and allow for future flexibility should conditions change going forward, Council has increased the UAGC from \$250 to \$425 per SUIP. While this increase doesn't fully achieve Council's targets set in the revenue and financing policy it helps shift the UAGC towards those bands while balancing the impacts between different rating categories while also being mindful of the impact across ratepayers.

For more information on revaluations please visit: [Rating valuations - Taupō District Council](#)

RATES IMPACT (Selected Sample Properties)							
	Water Rate	Sewage Rate	UAGC	Other Rates	Total Rates	Change from last year	
						\$	%
Residential							
\$550,000 house / property	\$1,081	\$1,172	\$425	\$1,431	\$4,109	\$224	5.8%
\$760,000 house / property	\$1,081	\$1,172	\$425	\$1,898	\$4,576	\$267	6.2%
\$1,050,000 house / property	\$1,081	\$1,172	\$425	\$2,542	\$5,220	\$275	5.6%
\$1,510,000 house/property	\$1,081	\$1,172	\$425	\$3,565	\$6,243	\$202	3.3%
Industrial							
\$2,710,000 property with multiple units	\$6,488	\$1,172	\$2,550	\$16,005	\$26,215	\$3,145	13.6%
Rural							
\$1,370,000 house / property	\$1,081	\$1,172	\$425	\$3,254	\$5,932	\$23	0.4%

For additional sample property information please refer to the [Funding Impact Statement in Appendix 5](#).

⁴ [Rating system FAQs - Taupō District Council](#)

AT A GLANCE – OPERATING BUDGETS

Operating expenditure is used for the day to day running of services and facilities. Additionally, there are depreciation costs, which are used (or set aside) for replacing assets such as pipes, machinery, and equipment when the time comes.

We have kept to our planned budgets. Unplanned expenses and cost increases have been managed through making trade-offs and delaying some plans. Increased contract costs, depreciation, new levies and reporting requirements to the Commerce Commission driven by the Local Water Done Well reform are key drivers of Council costs.

AT A GLANCE – OPERATING BUDGETS			
	Long-term plan for 2026/27	Revised (AP 2026/27)	Reason for any changes (greater than 10%)
	(\$000)	(\$000)	
Operating budgets by type⁵			
Personnel	36,571	36,361	
Other expenses / Payments to suppliers	72,909	72,504	
Depreciation	40,005	39,427	
Finance costs	11,569	11,686	
TOTAL	161,055	159,977	
Operating budgets by area⁶			
Water	19,790	21,269	
Wastewater	14,682	14,912	
Stormwater	2,239	2,323	
Transport	12,041	12,020	
Waste and Environmental Management	14,213	13,305	
Community Facilities	27,296	26,477	
Regulatory and Emergency Management	11,273	11,917	
Community Leadership	44,221	44,568	
Strategic Property	4,056	4,762	Timing of industrial land sales has not aligned with assumptions, meaning debt servicing is higher than anticipated. The debt servicing costs are covered by the strategic property reserve so do not impact rates.
District Development	5,199	4,748	Destination Great Lake Taupō (a council-controlled organisation) has had its budget held at current levels rather than increased as planned.

For details on these services, including what we do and why we do it, how each activity is funded, and our levels of service and how we measure our performance see our [Long-term Plan 2024 – 34](#). For a breakdown of funding and expenditure for each area see [Appendix 4: Funding impact statements by activity](#).

⁵ From the Statement of Comprehensive Revenue Expenditure

⁶ From the Funding Impact Statements from each Group of Activity, total application of operating funding

AT A GLANCE – INVESTMENT (CAPITAL) BUDGETS

Each year, Council invests in replacing existing assets, delivering new infrastructure to cater for additional demand and improving existing assets for the community's safety and enjoyment.

Projects for this Annual Plan were planned and budgeted for in 2023 as part of the Long-term Plan 2024-34. Since then, a lot has changed. Through this Annual Plan we have been realistic about our ability to deliver, particularly when we are also navigating through regulatory and legislative changes associated with Local Water Done Well. To achieve this, capital projects have been rephased to better reflect current information such as timing, consent requirements, availability of materials, and capacity of suppliers.

The investment figures for 2026/27 shown in the table below reflect timing changes – most of the key commitments signalled through the Long-term Plan 2024-34 will continue to be delivered. More information on key projects is provided in the next section.

AT A GLANCE – INVESTMENT (CAPITAL) BUDGETS			
	Long-term plan for 2026/27	Revised (AP 2026/27)	Reason for any changes (greater than 10%)
	(\$000)	(\$000)	
Investment (Capital) Budgets by type⁷			
To replace existing assets	31,951	33,062	
To meet additional demand	18,297	11,881	Changes to the timing of water and wastewater projects for growth
To improve the level of service	23,455	35,263	Water supply upgrades carried forward into next year and Broadlands Road Landfill sorting shed project brought forward
TOTAL	73,703	80,205	
Investment (Capital) Budgets by area⁸			
Water	19,897	27,189	Projects delayed/moved in part from 25/26 into 26/27 to reflect deliverability. Hatepe and Centennial drive water projects are the major drivers.
Wastewater	10,424	8,954	Projects deferred to 27/28 to reflect deliverability timelines.
Stormwater	2,661	2,842	
Transport	16,486	15,208	
Waste and Environmental Management	412	5,435	Broadlands Road Landfill sorting shed project brought forward due to central government funding of \$2.3 million and an additional \$1.9 million from the waste minimisation fund.
Community Facilities	20,497	17,369	Delay of Lake Taupō shared pathway upgrades.
Regulatory and Emergency Management	190	137	Downward project cost revisions
Community Leadership	801	923	Increase in cost of asset renewals
Strategic Property	2,166	2,148	
District Development	168	-	Delay of bollards project for Roberts Street.
TOTAL	73,703	80,205	

For a full list of planned capital projects see [Appendix 3: Full capital project list by activity](#).

⁷ From the Whole of Council Funding Impact Statement, application of capital funding

⁸ From the Funding Impact Statements from each Group of Activity, application of capital funding for capital expenditure

AT A GLANCE – KEY CAPITAL PROJECTS

Selected capital projects have been rephased to reflect a more realistic deliverability and cost scenario given projects for this Annual Plan were budgeted and scoped as part of the Long-term Plan in 2023 this helps ensure cost and delivery is well managed. Where projects are progressing ahead of schedule, budget has been brought forward to allow completion earlier than anticipated. On the other hand, where delays have occurred for reasons including resourcing constraints, land acquisition, consenting delays, or materials costs, budget has been shifted to the 27/28 financial year.

The below table highlights changes to key projects. A full list of all capital projects can be found in [Appendix 3: Full capital project list by activity](#).

AT A GLANCE – CHANGES TO KEY INVESTMENT (CAPITAL) PROJECTS				
	Long-term Plan for 26/27	Revised (AP 2026/27)	Type of change	Reason for change
	(\$000)	(\$000)		
Water				
Kinloch Low Zone Reservoir Construction	-	1,516	Revised delivery timeframe	In the previous annual plan, the budget for this project was rephased and the remaining expenditure is moved into 26/27 to reflect delays in delivery.
Centennial Treatment Compliance Upgrade	-	5,087	Revised delivery timeframe	Project faced some delays in the 25/26 year as reported in the last annual plan completion is expected in the 26/27 financial year
Hatepe Treatment Compliance Upgrade	-	4,590	Revised delivery timeframe	Project was delayed due to land acquisition. Completion now forecast for 26/27.
Taupō - Mapara area capacity increase	1,351	2,256	Revised delivery timeframe	Funding was moved to 26/27 from reservoir upgrades project in 25/26.
Wastewater				
Taupō Control Gates Buffer Tanks	-	1,985	Revised delivery timeframe	Project was originally planned for 2025/26 budget was pushed into the coming year to better reflect deliverability.
Taupō side stream solids filtrate treatment	3,242	-	Budget pushed back a year	Changes to wastewater standards mean Council is assessing all treatment and disposal options this means the project is deferred until an option is decided upon to meet the new standards.
Acacia Bay Wastewater Treatment Plant Hydrocyclone	-	400	Revised delivery timeframe	Timing adjustment was scheduled for 25/26
Tūrangi Wastewater Discharge Improvement	381	367	Budget increase	Cost revision reflecting inflation
Pukawa Oxidation Pond	640	665	Budget increase	Inflation increase. Project is being scoped and on track to begin.
Mangakino Wastewater Treatment Plant Upgrade	500	520	Budget increase	Cost revision reflecting inflation

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AT A GLANCE – CHANGES TO KEY INVESTMENT (CAPITAL) PROJECTS				
	Long-term Plan for 26/27	Revised (AP 2026/27)	Type of change	Reason for change
	(\$000)	(\$000)		
Stormwater				
Tūrangi stormwater flood mitigation (SH1)	71	319	Revised delivery timeframe	Budget was previously adjusted while new stormwater modelling is being completed.
Miro Street Storm Water Reticulation Upgrades	1,979	1,905	Budget reduction	Project detail refined
Transport				
Poihipi Road Improvement	261	1,171	Budget increase	Increase in budget for safety improvements and rehabilitation of the road driven by crash history.
Wairakei Bridge Resilience Improvement	-	364	Revised delivery timeframe	Project budget has been combined into one year in order to deliver the project in one financial year
Acacia Bay Road Slip	-	300	Revised delivery timeframe	Budget was included in 25/26 some funding pushed into 26/27 to reflect deliverability
Maraemanuka Stream Bridge Resilience Improvement	-	258	Revised delivery timeframe	Stage two of works planned for 26/27
Waipapa Road Improvement	-	250	New project	This road was identified as having some unsafe elements and has suffered slips budget is needed for remediation works
Waste and Environmental Management				
Broadlands Road Refuse Transfer Station Upgrade	121	5,100	Budget brought forward	Budget has been brought forward to allow construction to begin as Central Government funding has been granted for the project.
Community Facilities and Venues				
Great Lake Taupō Shared Path	4,211	-	Project deferred	The project has been pushed out until 2027/28 to reflect deliverability.
Owen Delany Park Upgrade	4,421	5,000	Revised delivery timeframe	Part of this budget was previously pushed back due to grandstand phasing to ensure Owen Delany Park would be able to remain operational.
Mangakino Lakefront Development	2,000	2,050	Budget increase	Inflationary increase.
Strategic Property				
East Urban Land Affordable Housing – Stage 1 and 2	1,248	1,215	Revised budget	Stage 1B in progress

For a full list of planned capital projects see [Appendix 3: Full capital project list by activity](#).

FORECAST FINANCIAL STATEMENTS

Prospective Schedule of Rates

Prospective Schedule of Rates	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
Total District			
General Rates	71,173	75,242	76,839
Targeted Rates	45,636	50,712	49,185
Total Rates	116,808	125,954	126,024
<i>Less internal rates</i>	0	0	0
<i>Less rates remission</i>	1,184	1,216	1,580
<i>Add Water by Meter</i>	1,869	1,942	1,919
<i>Add rates penalties</i>	600	600	600
Rates revenue per statement of comprehensive revenue and expense	118,093	127,280	126,963
% Change Total Rates	9.49%	7.90%	7.89%
% Change General Rates	8.91%	7.29%	7.96%
% Change Targeted Rates	10.41%	8.82%	7.78%
<i>Number of Properties</i>	24,297	24,548	24,548
<i>Growth in Property Numbers</i>	251	274	300
Number of Properties to be rated	24,548	24,822	24,848
Costs to be recovered (GST excl)	116,808	125,954	126,024
<i>Average rates per property</i>	4,758	5,074	5,077
Average property % increase	8.40%	6.70%	6.60%
<i>Average Property increase GST excl</i>	368	319	319
<i>Average Property increase GST incl</i>	423	367	367

RATINGS BASE INFORMATION

The projected number of rating units within the district for 30 June 2026 is 24,848
 The projected total capital value of rating units within the district for 30 June 2026 is \$33.396 billion **
 The projected total land value of rating units within the district for 30 June 2026 is \$16.266 billion **

** These figures are based on CV and LV for all assessments

Funding Impact Statement (whole of Council)

Funding Impact Statement	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	70,584	74,626	75,859
Targeted Rates	47,504	52,654	51,104
Subsidies and grants for operating purposes	3,465	3,896	3,486
Fees and charges	28,512	30,853	30,911
Interest and dividends from investments	6,739	7,046	4,715
Local authorities fuel tax, fines, infringement fees, and other receipts	1,700	1,787	1,179
Total Operating Funding (A)	158,505	170,864	167,254
Applications of Operating Funding			
Payments to staff and suppliers	104,000	106,119	105,436
Finance Costs	11,308	11,563	11,679
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	115,308	117,682	117,116
Surplus/(Deficit) of Operating Funding (A - B)	43,197	53,181	50,138
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,608	4,824	7,193
Development and financial contributions	9,057	9,589	9,589
Increase (decrease) in debt	18,771	20,285	19,498
Gross proceeds from sale of assets	311	139	139
Total Sources of Capital Funding (C)	32,747	34,837	36,420
Application of Capital Funding			
Capital Expenditure:	-	-	-
- to meet additional demand	9,161	18,297	11,881
- to improve the level of service	29,777	23,455	35,263
- to replace existing assets	28,281	31,951	33,062
Increase (decrease) in reserves	7,925	14,315	6,352
Increase (decrease) of investments	800	-	-
Total Applications of Capital Funding (D)	75,944	88,018	86,558
Surplus/(Deficit) of Capital Funding (C - D)	(43,197)	(53,181)	(50,138)
Funding Balance ((A - B) + (C - D))	0	0	0

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Prospective Statement of Comprehensive Revenue and Expense

Statement of Comprehensive Revenue Expenditure			
	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Revenue and Expense			
Revenue			
Rates	118,089	127,280	126,963
Subsidies and grants	8,073	8,720	10,680
Development and financial contributions	9,057	9,589	9,589
Fees and charges	29,160	31,521	31,045
Finance revenue	6,739	7,046	4,715
Other revenue	7,508	8,129	7,821
Total operating revenue	178,625	192,286	190,812
Expenditure			
Personnel costs	33,969	36,571	36,361
Depreciation and amortisation expense	38,701	40,005	39,427
Finance costs	11,315	11,569	11,686
Other expenses	71,829	72,909	72,504
Total operating expenditure	155,813	161,055	159,977
Income tax (expense)/credit			
Income tax (expense)/credit	-	-	-
Income tax (expense)/credit	-	-	-
Operating Surplus/(Deficit)	22,812	31,231	30,835
Other comprehensive revenue and expense			
Gain/(loss) on assets			
Property, plant & equipment revaluations	55,121	54,772	56,032
Gain/(loss) on assets	55,121	54,772	56,032
Other Comprehensive Revenue and Expenses	55,121	54,772	56,032
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	77,933	(86,185)	86,867

Reconciliation to Summary Funding Impact Statement

Sources of operating funding			
General rates, uniform annual general charges, rates penalties	70,584	74,626	75,873
Targeted rates	47,504	52,654	51,104
Total rates revenue	118,089	127,280	126,978
Operating Funding			
Subsidies and grants for operating purposes	3,465	3,896	3,486
Fees and charges	28,512	30,853	30,911
Interest and dividends from investments	6,739	7,046	4,715
Local authorities fuel tax, fines, infringement fees, and other receipts	1,700	1,787	1,179
Total operating funding	40,416	43,583	40,291
Add asset development and other gains / (losses)			
Subsidies and grants for capital expenditure	4,608	4,824	7,193
Development and financial contributions	9,057	9,589	9,589
Other dedicated capital funding	-	-	-
Add vested and first time recognition of assets	6,144	6,870	6,637
Add gain on sale	311	139	139
Add unrealised gains/(losses)	-	-	-
Total asset development and other gains / (losses)	20,120	21,422	23,558
Applications of operating funding			
Payments to staff and suppliers	99,227	103,397	102,782
Finance costs	11,308	11,563	11,679
Total applications of operating funding (B)	110,535	114,960	114,461

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Operating Expenses			
Add depreciation expense	38,885	40,194	39,616
Less loss on sale of asset	-	-	-
Add Interest Provision for Landfill	6	6	6
Add Cost Of Section Sales	6,386	5,894	5,894
Total operating expenses	45,278	46,095	45,516
Add other comprehensive revenue and expenses			
Add other comprehensive revenue and expenses	55,121	54,772	56,032
Total comprehensive revenue and expense	77,933	86,003	86,867
Reconciliation to Summary Funding Impact Statement	-	-	-

Prospective Statement of Changes in Net Assets/Equity

Statement of Changes in Equity	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Equity balance at 30 June			
Equity balance at 1 July	2,009,244	2,068,565	2,022,509
Comprehensive income for year	77,933	86,003	86,867
Equity balance at 30 June	2,087,176	2,154,568	2,109,376
Components of Equity			
Retained earnings 30 June			
Retained Earnings at 1 July	1,001,251	1,009,187	1,033,404
Net Surplus/(Deficit)	22,812	31,231	30,835
Transfers (to)/(from) reserves	(9,140)	(14,315)	(6,232)
Retained earnings 30 June	1,014,923	1,026,102	1,058,007
Revaluation Reserves 30 June			
Revaluation Reserves at 1 July	884,173	937,818	859,103
Revaluation Gains	55,121	54,772	56,032
Revaluation Reserves 30 June	939,294	992,590	915,134
Council created Reserves 30 June			
Council Created Reserves at 1 July	123,820	121,560	130,003
Transfers to/(from) reserves	9,140	14,315	6,516
Council created Reserves 30 June	132,959	135,876	136,519
Components of Equity	2,087,176	2,154,568	2,109,376

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Prospective Statement of Financial Position

Statement of Financial Position	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Assets			
Current assets			
Cash and cash equivalents	10,656	7,492	769
Other financial assets	57,240	57,174	65,399
Trade and other receivables	9,634	10,358	11,237
Inventories	18,150	9,684	13,139
Prepayments	1,775	1,635	1,643
Total Current Assets	97,455	86,342	92,187
Non-current assets			
Other Financial Assets	73,003	81,819	76,861
Investment in CCO and other similar entities	10,810	10,808	12,880
Non current assets held for sale	-	-	-
Intangible assets	7,497	10,440	5,843
Investment properties	33,303	35,212	57,543
Investment in associates	-	-	-
Biological assets - forestry	9,623	9,778	10,441
Property, Plant and Equipment	2,155,463	2,233,107	2,180,123
Total Non-current assets	2,289,698	2,381,163	2,343,691
Total Assets	2,387,154	2,467,505	2,435,878
Liabilities			
Current liabilities			
Tax payable	-	-	-
Trade and other payables	22,687	21,950	26,238
Employee benefit liabilities	3,937	3,855	4,063
Derivative financial instruments	79	-	343
Borrowings	38,000	56,054	38,000
Total Current Liabilities	64,703	81,859	68,644
Non-current liabilities			
Provisions	180	226	250
Derivative financial instruments	964	52	2,425
Borrowings	234,131	230,801	251,353
Employee benefit liabilities	-	-	-
Total Non-Current Liabilities	235,275	231,078	254,028
Total Liabilities	(299,977)	(312,937)	322,672
Net Assets	2,087,176	2,154,568	2,113,191
Equity			
Reserves			
Accumulated funds	1,014,923	1,026,102	1,057,722
Council created reserves	132,959	135,876	136,519
Revaluation reserves	939,294	992,590	915,134
Reserves	2,087,176	2,154,568	2,109,376
Total Equity	2,087,176	2,154,568	2,109,376
Total Equity	(2,087,176)	(2,154,568)	(2,109,376)

Prospective Statement of Cashflows

Statement of Cashflow	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Net Cashflow Operating Activities			
Cash was provided from:			
Rates	118,089	127,280	126,963
Subsidies and grants	3,465	3,896	3,486
Interest Revenue	4,669	4,853	3,449
Fees and charges	28,512	30,853	30,911
Other Revenue	3,770	3,981	2,445
Cash was provided from:	158,505	170,864	167,254
Cash was applied to:			
Payment to suppliers	(67,116)	(65,632)	(65,864)
Payment to employees	(36,884)	(39,944)	(39,572)
Interest on public debt	(11,308)	(11,563)	(11,679)
Cash was applied to:	(115,308)	(117,138)	(117,116)
Net Cashflow Operating Activities	43,197	53,725	50,138
Net Cashflow Investment Activities			
Cash was provided from:			
Development Contributions	9,057	9,589	9,589
Net decrease in investments	-	-	-
Proceeds from sale of property, plant, equipment & bio assets	311	139	139
Capital Subsidies	4,608	4,824	7,193
Cash was provided from:	13,976	14,552	16,921
Cash was applied to:			
Purchase & development of property, plant & equipment	(67,219)	(73,703)	(80,205)
Net increase in investments	(800)	(14,158)	-
Cash was applied to:	(68,019)	(87,861)	(80,205)
Net Cashflow Investment Activities	(54,043)	(73,309)	(63,284)
Net Cashflow Finance Activities			
Cash was provided from:			
Loans raised	43,064	44,167	44,777
Cash was provided from:	43,064	44,167	44,777
Cash was applied to:			
Repayment of public debt	(24,293)	(23,882)	(25,279)
Cash was applied to:	(24,293)	(23,882)	(25,279)
Net Cashflow Finance Activities	18,771	20,285	19,498
Cash Balance			
Total cash resources at start of the year	2,732	6,791	(5,583)
Net increase/(decrease) in cash held	7,925	701	6,352
Cash Balance	10,656	7,492	769

Prospective Statement of Borrowings

PROSPECTIVE STATEMENT OF BORROWINGS	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Debt Balances			
Opening debt	253,360	266,570	269,870
New borrowing requirements	43,064	44,167	44,777
Lease Liability	-	-	-
Prior year borrowing requirements	-	-	-
Debt repayments	(24,293)	(23,882)	(25,279)
Closing external debt	272,131	286,855	289,368
Debt Servicing Costs			
Debt repayments	24,293	23,882	25,279
Interest	11,315	11,569	11,686
Total external debt servicing costs	35,608	35,451	36,964

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Prospective whole of council schedule of capital expenditure

WHOLE OF COUNCIL CAPITAL EXPENDITURE			
	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
LOS			
Community Facilities	4,961	9,173	8,887
Community Leadership	315	141	137
Democracy & Planning	-	-	-
Destination Great Lake Taupo	-	-	-
District Development	-	168	-
Investments	-	-	-
Regulatory and Emergency Management	-	-	-
Stormwater	1,184	2,483	2,671
Strategic Property	2,393	1,880	1,830
Taupo Airport	-	-	-
Transport	5,244	4,317	3,701
Waste and Environmental Management	568	174	5,203
Wastewater	2,899	1,388	2,041
Water	12,213	3,731	10,793
LOS Total	29,777	23,455	35,263
Capex Growth			
Community Facilities	1,042	5,920	3,288
Community Leadership	-	-	-
Democracy & Planning	-	-	-
Destination Great Lake Taupo	-	-	-
District Development	-	-	-
Investments	-	-	-
Regulatory and Emergency Management	-	-	-
Stormwater	-	-	-
Strategic Property	-	-	-
Taupo Airport	-	-	-
Transport	1,139	1,140	574
Waste and Environmental Management	-	-	-
Wastewater	2,821	5,145	3,169
Water	4,160	6,091	4,851
Capex Growth Total	9,161	18,297	11,881
Renewal			
Community Facilities	3,981	5,404	5,194
Community Leadership	839	660	786
Democracy & Planning	-	-	-
Destination Great Lake Taupo	-	-	-
District Development	51	-	-
Investments	-	-	-
Regulatory and Emergency Management	123	190	137
Stormwater	172	178	172
Strategic Property	264	287	318
Taupo Airport	-	-	-
Transport	10,552	11,028	10,933
Waste and Environmental Management	255	239	232
Wastewater	3,648	3,890	3,744
Water	8,396	10,075	11,545
Renewal Total	28,281	31,951	33,062

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Prospective schedule of reserve funds

Statement of Movement in Reserves	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Depreciation Reserves			
Buildings & Operational assets	6,751	844	9,761
Solid Waste	348	903	381
Transport & Stormwater	5,258	4,278	3,246
Wastewater	1,700	7,892	3,355
Water	(13,434)	(16,871)	(18,894)
Total Depreciation Reserves Closing Balance	623	(2,954)	(2,151)
Development Contribution reserves			
Community Infrastructure District	758	698	816
District wide Parks	5,733	9,355	3,101
Parks & reserves land (residential)	2,954	2,731	3,670
Stormwater – District	(4)	(4)	(4)
Transport – District	7,095	11,266	6,675
Wastewater – Atiamuri	2	2	2
Wastewater – Kinloch	3,031	2,384	397
Wastewater – Mangakino	119	192	72
Wastewater – Taupo	9,868	1,567	903
Wastewater – Turangi	47	95	48
Water – Kinloch	3,074	3,418	2,088
Water – Mapara Road	509	616	85
Water – Omori/Pukawa/Kuratau	178	238	161
Water – River Road	5	5	5
Water – Taupo	5,270	4,255	6,041
Water – Turangi/Tongariro	14	14	14
Total Development Contribution Reserves Closing Balance	38,656	36,835	24,076
Other Reserves			
Disaster Recovery Fund	3,175	3,939	3,664
District Airport Reserve	41	41	41
Forestry	5,405	2,285	5,960
Government Funding Reserve	109	484	(228)
Parking	69	69	69
Strategic Property Purchase - District	5,306	13,358	19,990
TEL	78,912	81,819	83,832
Waste Minimisation reserve	663	-	2,005
Total Other Reserves Closing Balance	93,680	101,995	115,334
Total Reserves	132,959	135,875	137,258

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Schedule of Reserves	PROJECTED OPENING BALANCE 2025 (\$000)	EXPECTED DEPOSITS 2025/2026 (\$000)	EXPECTED WITHDRAWALS 2025/2026 (\$000)	EXPECTED BALANCE @ 2026 (\$000)	PURPOSE OF THE FUND
Development Contribution reserve					
Community Infrastructure District	816	-	-	816	To fund for District Development Contribution capital expenditure, loan repayments & interest for Community Infrastructure
District wide Parks	67	3,339	(305)	3,101	To fund for District Wide Parks Development Contribution capital expenditure, loan repayments & interest
Parks & reserves land (residential)	3,670	-	-	3,670	To fund for Residential Parks Reserve Land Development Contribution capital expenditure, loan repayments & interest
Transport - District	3,574	3,101	-	6,675	To fund for District Wide Transport Development Contribution capital expenditure, loan repayments & interest
Wastewater - Atiamuri	2	-	-	2	To fund for Atiamuri Wastewater Development Contribution capital expenditure, loan repayments & interest
Wastewater - Kinloch	-	397	-	397	To fund for Kinloch Wastewater Development Contribution capital expenditure, loan repayments & interest
Wastewater - Taupo	8,245	1,312	(8,654)	903	To fund for Taupo Wastewater Development Contribution capital expenditure, loan repayments & interest
Water - Kinloch	1,737	352	-	2,088	To fund for Kinloch Water Development Contribution capital expenditure, loan repayments & interest
Water - Mapara Road	13	72	-	85	To fund for Mapara Road Water Development Contribution capital expenditure, loan repayments & interest
Water - Omori/Pukawa/Kuratau	107	54	-	161	To fund for Omori/Pukawa/Kuratau Water Development Contribution capital expenditure, loan repayments & interest
Water - River Road	5	-	-	5	To fund for River Road Water Development Contribution capital expenditure, loan repayments & interest
Water - Taupo	5,199	842	-	6,041	To fund for Taupo Water Development Contribution capital expenditure, loan repayments & interest
Water - Turangi/Tongariro	14	-	-	14	To fund for Turangi/Tokaanu Water Development Contribution capital expenditure, loan repayments & interest
Stormwater - District	(4)	-	-	(4)	To fund for District Wide Stormwater Development Contribution capital expenditure, loan repayments & interest
Wastewater - Mangakino	-	72	-	72	To fund for Mangakino Wastewater Development Contribution capital expenditure, loan repayments & interest
Wastewater - Turangi	-	48	-	48	To fund for Turangi Wastewater Development Contribution capital expenditure, loan repayments & interest
Total Development Contribution Reserves	23,446	9,589	(8,959)	24,076	

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Schedule of Reserves	PROJECTED OPENING BALANCE 2025 (\$000)	EXPECTED DEPOSITS 2025/2026 (\$000)	EXPECTED WITHDRAWALS 2025/2026 (\$000)	EXPECTED BALANCE @ 2026 (\$000)	PURPOSE OF THE FUND
Depreciation Reserves					
Buildings & Operational assets - District	9,112	13,633	(12,984)	9,761	To fund for renewals, capital expenditure & loan repayments for Operational assets - District
Solid Waste - District	(119)	946	(446)	381	To fund for renewals, capital expenditure & loan repayments for District Solid Waste
Transport & Stormwater - District	3,443	8,005	(8,202)	3,246	To fund for renewals, capital expenditure & loan repayments for Transport & Stormwater - District
Water - District	(10,728)	7,836	(16,002)	(18,894)	To fund for renewals, capital expenditure & loan repayments for Water - District
Wastewater - District	2,112	7,966	(6,723)	3,355	To fund for renewals, capital expenditure & loan repayments for Wastewater - District
Total Depreciation Reserves	3,820	38,385	(44,357)	(2,151)	
Other Reserves					
Disaster Recovery Fund	3,164	500	-	3,664	To provide readily available funds in the case of a significant natural disaster
District Airport Reserve	41	-	-	41	To provide for heavy periodic maintenance charges on assets such as buildings, roads etc & for future capital works of this nature
Parking	69	-	-	69	For the purchase or development of parking
Forestry	5,916	313	(268)	5,960	To be used in the establishment, maintenance & operation of Councils forestry blocks
Strategic Property Purchase - District	10,096	13,762	(3,868)	19,990	To fund specific strategically based property purchases & associated projects - District
TEL	81,167	2,665	-	83,832	As per Treasury Management Policy
Government Funding Reserve	(228)	-	-	(228)	
Waste Minimisation reserve	1,635	370	-	2,005	
Total Other Reserves	101,860	17,609	(4,136)	115,334	

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Prospective schedule of depreciation by activity group

Prospective Schedule of Depreciation by Activity Group	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
Community Facilities	6,315	6,527	6,776
Community Leadership	1,464	1,565	1,755
District Development	-	-	22
Regulatory and Emergency Management	-	-	249
Stormwater	1,336	1,467	1,312
Strategic Property	908	835	753
Transport	14,711	13,133	12,466
Waste and Environmental Management	345	358	367
Wastewater	7,469	9,045	7,565
Water	5,854	6,767	5,377
	38,402	39,697	36,642

Prospective schedule of targeted water rates

Prospective Schedule of Targeted Water Rates

Targeted Water Rate	18,732	21,497	21,335
Water by Meter	1,869	1,942	1,919
Total Targeted Water Rates	20,601	23,439	23,254

APPENDIX 1: DISCLOSURE STATEMENT

Annual Plan Disclosure Statement for the Year Ending 30 June 2027

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 revenues, expenses, assets, liabilities, and general financial dealings.

The council is required to include this statement in its annual plan in accordance with the [Local Government \(Financial Reporting and Prudence\) Regulations 2014](#) (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark			
• income	Total rates revenue ≤ 80% of operating revenues	72.2%	Yes
• increases	≤ LGCI ⁹ + 5% which equals 8.4%	6.6%	Yes
Debt affordability benchmark			
	Gross external borrowing ≤ 250% of annual operating income	166%	Yes
Balanced budget benchmark			
	≥100%	109%	Yes
Essential services benchmark			
	≥ 100%	196%	Yes
Debt servicing benchmark			
	≤ 15%	6.7%	Yes

Notes

1 Rates affordability benchmark

1. For this benchmark,—
 - (a) the council’s planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council’s long-term plan; and
 - (b) the council’s planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council’s long-term plan.
2. The council meets the rates affordability benchmark if—
 - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
 - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

1. For this benchmark, the council’s planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the council’s long-term plan.
2. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

⁹ The Local Government Cost Index (LGCI) is a composite index that measures the changes in the prices of a basket of goods and services that are purchased by local governments in New Zealand. The intention is to give local government administrators a robust, defensible, and replicable estimate of how costs faced by local government are expected to increase (source: [BERL, Oct 2023](#)).

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3 Balanced budget benchmark

1. For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
2. The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 Essential services benchmark

1. For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
2. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

5 Debt servicing benchmark

1. For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
2. Because Statistics New Zealand projects that the council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15 per cent of its planned revenue.

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APPENDIX 2: ACCOUNTING POLICIES

1 STATEMENT OF ACCOUNTING POLICIES

1.1 Reporting entity

Taupō District Council is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The primary objective of Taupo District Council is to provide goods and services to the community for social benefit rather than for making a financial return. Accordingly, the Council has designated itself as a public benefit entity for financial reporting purposes.

The Council has designated itself as a public benefit entity (PBE) for the purpose of complying with generally accepted accounting practice.

Council has not presented group prospective financial statements because Council believes that the parent prospective statements are more relevant to the users.

The main purpose of prospective financial statements in the Annual Plan is to provide users with information about core services that Council intends to provide to ratepayers, the expected cost of those services and, as a consequence, how much Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries, except to the extent Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements presented. The primary objective of Council is to provide goods and services to the community for social benefit, rather than for making financial return. Accordingly, Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance and basis of preparation

The prospective financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002 which includes the requirement to comply with New Zealand generally accepted accounting practice (NZGAAP). The prospective financial statements have also been prepared in accordance with Tier 1 PBE accounting standards. The statements comply with PBE FRS 42 Prospective Financial Statements and other applicable Financial Reporting Standards as appropriate for public benefit entities. The prospective financial statements use opening balances from the period ending 30 June 2024; estimates have been restated accordingly if required. The prospective financial statements are prepared using the historical cost basis, except for assets and liabilities, which are recorded at fair value. These are detailed in the specific policies below.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements. The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of Council is New Zealand dollars.

2.1 Foreign Currency Transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into NZ\$ (the functional currency) using the spot exchange rate at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

2.2 Goods and Services Tax (GST)

Items in the financial statements are stated exclusive of GST except for receivables and payables, which are shown on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or

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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.

2.3 Cost Allocation

The cost of service for each significant activity of Council has been derived using the cost allocation system outlined below: Direct costs, are costs directly attributable to a significant activity, and are charged directly to that significant activity; and Indirect costs are costs which cannot be identified in an economically feasible manner, with a specific significant activity, and are charged to significant activities using appropriate cost drivers such as staff time, computer devices, staff numbers and floor area.

2.4 Critical Accounting Estimates and Judgements

In preparing these prospective 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, judgements and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are:

- Estimating the fair value of land, buildings and infrastructural assets;
- Critical judgements in applying accounting policies
- Classification of property.

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. Receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's social housing policy. These properties are accounted for as property, plant and equipment.

2.5 Revenue

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

Rates revenue

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. Council considers 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.

Rates remissions are recognised as a reduction of rates revenue when Council has received an application that satisfies its rates remissions policy.

New Zealand Transport Agency roading subsidies

Council receives funding assistance from the New Zealand Transport Agency, 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 subsidies and grants

Other subsidies and 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 conditions of the grant are satisfied.

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Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when 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 developers, 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 (for example, land that must be used as a recreation reserve), Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if Council expects that it will need to return or pass the asset to another party.

Sales of goods

Revenue from the sales of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer.

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 Council's local facilities, such as pools and museum. Revenue from entrance fees is recognised upon entry to such facilities.

Landfill Fees

Fees for disposing waste at Council's landfill and transfer stations are recognised as the waste is disposed of by users.

Rental revenue Rental revenue from investment property is recognised on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental revenue.

Development and financial contributions

Development and financial contributions are recognised as revenue when 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 Council provides, or is able to provide, the service.

Interest and dividends

Interest revenue is recognised using the effective interest method. Dividends are recognised when the shareholder's right to receive payment is established and is classified as exchange revenue.

Third party transfer payment agencies

Council collects monies for many organisations. Where collections are processed through Council books, any monies held are shown as trade payables in the statement of financial position. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.

2.6 Borrowing Costs

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

2.7 Superannuation Schemes

Defined contribution schemes Employer contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

2.8 Grant Expenditure

Council's awarded grants have no substantive conditions attached.

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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 grants has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by Council and the approval has been communicated to the applicant.

2.9 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. Lease incentives received are recognised in the surplus or deficit as expense reduction of rental expense over the lease term.

2.10 Income Tax

Local authorities are only subject to income tax on income derived from any Council controlled organisation and as a port operator.

Income tax expense includes components relating to current tax and deferred tax. Current tax is the expected tax payable on the taxable income for the year, and any adjustment to income tax payable in respect of prior years.

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 amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

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 surpluses 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 affects neither accounting profit or taxable profit. Current and deferred tax are measured using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to items recognised in other comprehensive revenues and expenses or directly in equity.

2.11 Equity

Equity is the community's interest in Council as measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds;
- Council-created reserves;
- asset revaluation reserves; and
- available-for-sale revaluation reserve.

Council-created reserves

Reserves are a component of equity and represent a particular use to which parts of equity have been assigned. Reserves may be legally restricted or created by Council. Council created reserves are reserves established by Council decision. Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of Council.

Asset revaluation reserves

These reserves arise from certain asset classes being revalued, with these classes including land, buildings, infrastructural assets and restricted assets. The treatment of revaluation movements is detailed in 2.17 of the policies.

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Available-for-sale revaluation reserves

These reserves arise from available-for-sale investments being revalued to current fair value. The treatment of revaluation movements is detailed in 2.16 of the policies.

2.12 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and 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 included as a component of cash and cash equivalents for the purpose of the Statement of Cash flows, and within borrowings in current liabilities on the Statement of Financial Position.

2.13 Receivables

Short-term receivables are recorded at the amount due, less any provision for un-collectability.

A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

2.14 Inventory

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or nominal charge) distribution or use. Inventories are measured as follows:

- Commercial: measured at the lower of cost and net realisable value; and
- Non-commercial: measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first-out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Any write-down from cost to net realisable value or for the loss of service potential is recognised in the surplus or deficit in the year of the write-down. When sections of land for sale are transferred from non-current assets held for sale, investment property or property, plant and equipment to inventory, the fair value of the land at the date of transfer is its deemed cost.

2.15 Financial Assets

Financial assets (other than shares in subsidiaries) 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.

Term deposits and community loans (loans and receivables)

Loans made at nil or below market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument.

After initial recognition, term deposits and community loans are measured at amortised cost using the effective interest method. Where applicable, interest accrued is added to the investment balance.

At year-end, the assets are assessed for indicators of impairment. Impairment is established when there is evidence that 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.

If the assets are impaired, the amount not expected to be collected is recognised in the surplus or deficit.

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Listed shares

This category has two sub categories: financial assets held for trading (Council does not use this category), and those designated at fair value through surplus or deficit at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term, or if so designated by management. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance date.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on remeasurement recognised in the surplus or deficit.

Council's equity investments fall into this category.

Listed bonds (amortised cost)

After initial recognition, listed bonds are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised are recognised in the statement of comprehensive revenue and expense.

At year-end, the assets are assessed for indicators of impairment. Impairment is established when there is evidence that 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 is considered to be objective evidence of impairment.

Gains and losses when the asset is impaired or de-recognised are recognised in the surplus or deficit. Council does not use this category presently.

Unlisted shares (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 non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. 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.

After initial recognition 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 de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Council's shareholding in Civic Financial Services and the holdings of Government and corporate bonds are included as "unlisted shares".

2.16 Non-current Assets Held for Sale

An asset is held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. On classification as "held for sale", non-current assets and disposal groups are recognised at the lower of carrying amount and fair value, less costs to sell.

Any impairment losses for write downs of the asset 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 (including those that are part of a disposal group).

2.17 Property, Plant and Equipment

Property, plant and equipment consist of:

Operational assets – These include land, buildings, office furniture and fittings, library books, heritage assets, plant and equipment, and motor vehicles.

Restricted assets – Restricted assets are parks and reserves owned by Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets – Infrastructure assets are the fixed utility systems owned by Council. Each asset type includes all items that are required for the network to function, for example, wastewater reticulation includes reticulation piping and pump stations.

Land and land under roads (operational and restricted) are measured at fair value, buildings (restricted and operational) and infrastructural assets (roads, water, wastewater and stormwater) are measured at fair value less accumulated depreciation. All other asset classes, excluding heritage assets, are measured at cost less accumulated depreciation and impairment losses. Heritage assets are measured at cost.

Revaluation

Land and buildings (operational and restricted), land under roads and infrastructural assets (roads, water, wastewater and stormwater) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. Revaluation movements 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 asset revaluation reserves in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant or equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

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

Additions between valuations are shown at cost, except vested assets. Certain infrastructural assets and land have been vested in Council as part of the subdivision consent process. Vested land reserves are initially recognised at the most recent rating valuation. Vested infrastructural assets are valued based on the actual quantities of infrastructure components vested, and the current "in the ground" cost of providing identical services.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount of the asset. These are included in the surplus or deficit. When revalued assets are sold, the amounts included in other reserves in respect of those assets are transferred to accumulated funds.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and heritage assets, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Class of asset depreciated	Estimated useful life	Depreciation rates
Operational assets		
Land	Not depreciated	nil
Site value	13 years	7.69%
Structure	5 - 68 years	1.4% - 20%
Roof	5 - 40 years	2.5% - 20%
Services	5 - 45 years	2.5% - 20%
Internal fit-out	4- 50 years	2% - 25%
Plant & machinery	3 - 40 years	2.5% - 33%
Computer equipment	4 - 10 years	10% - 25%
Office equipment	4 - 10 years	10% - 25%
Leased assets	4 years	25%
Furniture and fittings	2 - 40 years	2.5% - 50%
Park furniture	Not depreciated - 100 years	0% - 20%
Motor vehicles	4 - 25 years	4% - 25%
Library books	Not depreciated - 8.0 years	0% - 33.3%
Infrastructural assets		
Buildings	5 - 60 years	1.7% - 20%
Roading network		
Top surface (seal)	4 - 25 years	4% - 25%
Pavement (base course)	50 - 65 years	1.5% - 2.0%
Formation	not depreciated	nil
Culverts	25 - 80 years	1.25% - 4%
Footpaths	30 - 80 years	1.3% - 3.3%
Kerbs	50 - 80 years	1.25 - 2.0%
Signs	15 years	6.7%
Streetlights	25 years	4.0%
Bridges	40 - 100 years	1% - 2.5%
Structures	15 - 50 years	2% - 6.7%
Land under roads	not depreciated	nil
Water system		
Pipes	50 - 120 years	0.83% - 2.2%
Valves, hydrants	60 years	1.67%
Pump stations	20 - 60 years	1.7% - 10%
Tanks	25 - 80 years	1.3% - 4%
Sewerage system		
Pipes	65 - 100 years	1% - 1.54%
Manholes	80 years	1.3%
Treatment plant	10 - 100 years	1% - 10%
Stormwater systems		
Pipes	50 - 120 years	0.83% - 2%
Manholes, cesspits	75 - 100 years	1% - 1.3%
Flood control systems	20 - 100 years	1% - 5%
Solid waste	4 - 24 years	4.17% - 25%

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

Impairment of property, plant and equipment

Property, plant and equipment that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases in the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit. For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

2.18 Forestry Assets

Forestry assets are predominantly standing trees which are managed on a sustainable yield basis. Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Gains or losses arising on initial recognition of forestry assets at fair value less cost to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit.

The costs to maintain forestry assets are included in the surplus or deficit.

2.19 Intangible Assets

Computer Software

Acquired computer software licenses are capitalised based on the costs incurred to acquire and bring to use the specific software. Costs are amortised using the straight-line method over their estimated useful lives (3 to 8 years).

Costs associated with maintaining computer software are recognised as an expense when incurred

Costs that are directly attributable to the development of identifiable and unique software products for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and appropriate portion of relevant overheads.

Computer software development costs recognised as assets are amortised using the straight-line method over their estimated useful lives (not exceeding 8 years).

Software-as-a-service (SaaS) costs are componentised, with development and configuration activities recognised as part of the software asset, and all other costs expensed as they are incurred in accordance with the April 2021 agenda decision from the International Financial Reporting Interpretations Committee (IFRIC) on Configuration or Customisation costs in a Cloud Computing Arrangement.

Staff training costs are recognised in the surplus or deficit when incurred.

Amortisation

The carrying value of an asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each financial year 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:

Class of intangible asset	Estimated useful life	Amortisation rate
Computer software	7 years	14.29%

Impairment of intangible assets

For further details, refer to the policy for impairment of property, plant and equipment in 2.18. The same approach applies to the impairment of intangible assets.

Carbon Credits

Purchased carbon credits are recognised at cost on acquisition. They are not amortised but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

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Impairment of Carbon Credits

Council considers there is no impairment of carbon credits held as they are expected to be fully utilised in satisfying carbon obligations from its landfill operations.

Carbon units have been assessed as having an indefinite useful life because they have no expiry date and will continue to have economic benefit as long as the Emissions Trading Scheme is in place.

2.20 Investment Property

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, all investment property is measured 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.

2.21 Trade and other payables

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

2.22 Employee Entitlements**Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides 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.

A liability and an expense are recognised for bonuses where Council has a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligations can be made.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the year in which the employee provides the related service, such as retirement and long service leave, 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

Annual leave and vested long service leave are classified as a current liability. Non-vested retirement and long service leave expected to be settled within 12 months of balance date are also classified as a current liability. All other employee entitlements are classified as a non-current liability.

2.23 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 expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessment of the time value of money and the risk specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

2.24 Borrowings and Other Financial Liabilities

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

Finance leases

A finance lease transfers to the lessee substantially all of the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item and 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 reasonable certainty as to whether 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.

2.25 Derivative Financial Instruments and Hedge Accounting

Derivative financial instruments are used to manage exposure to interest rate risk arising from Council's financing activities. In accordance with its Treasury Policy, 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 to their fair value at each balance date. The associated gains or losses are recognised in the surplus or deficit.

2.26 Prospective Financial Information

The financial information contained in this document is prospective financial information in terms of accounting standard PBE FRS42. The purpose for which it has been prepared is to enable ratepayers, residents and any other interested parties to obtain information about the expected future financial performance, position and cash flow of Council. The actual results achieved for any particular year are also likely to vary from the information presented and may vary materially depending on the circumstances that arise during the period. Estimates and judgements are continually evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

APPENDIX 3: FULL CAPITAL PROJECT LIST BY ACTIVITY

WATER	AP / LTP 24/25 (\$000)	LTP 25/26 (\$000)	AP 25/26 (\$000)
Growth			
District - Chlorine Dosing and pH Correction Improvements	-	810	-
District - Fire Flow Improvements	416	-	70
District - Universal Smart Water Metering	1,040	540	-
Kinloch - Low Zone Reservoir Construction	2,600	1,783	-
Kinloch - Treatment Compliance Upgrade	936	-	-
Taupō - Napier Road Reservoir Construction	312	4,647	2,148
Taupō - Tauhara Ridge Reservoir and Airport Connection	520	-	100
Taupō - Taupō WTP Capacity Upgrade	416	-	-
District - Chlorine Dosing and pH Correction Improvements	-	810	-
District - Fire Flow Improvements	416	-	70
Growth Total	6,240	7,780	2,318
LOS			
Atiamuri Water DWSNZ bore head/plant upgrade	-	-	100
Large Scheme chlorine dosing improvement	-	-	630
AssetFinda Customisation	-	-	80
Burst Valves, Level Switches - Reservoir Resilience, Renewals and Strengthening	135	546	525
Centennial - Treatment Compliance Upgrade	6,344	-	5,087
District - Fire Flow Improvements Whakamaru	-	54	52
Hatepe - Treatment Compliance Upgrade	5,200	-	4,591
Kinloch Water low zone reservoir construction 2024 projects	-	-	1,516
Motuoapa - Treatment Compliance Upgrade	3,016	-	500
River Rd - Chlorine Contact Tank	-	324	312
Taupō - Mapara Area Capacity Increase	1,456	1,351	2,256
Taupō - Poihipi Reservoir Construction	-	1,081	290
Taupō - Taupō WTP Resilience Upgrade	874	-	-
Taupo Water Ops Team - Additional vehicle	62	-	-
Tirohanga - Treatment Compliance Upgrade	146	-	-
Waihaha - Continuity of Supply Upgrade	-	-	500
LOS Total	17,233	3,355	16,439
Renewal	6,552	8,762	8,432
Grand Total	30,025	19,897	27,189

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WASTEWATER	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
Growth			
Kinloch WW MBR upgrade - Second reactor	104	1,621	1,560
Taupō WW Control gates bridge buffer storage tanks	2,600	-	1,986
Taupō WWTP Primary Settling Tank #3	2,600	-	-
Taupō WWTP Side Stream - Solids Filtrate Treatment	1,560	3,242	-
Taupō WWTP Transfer pump station upgrade	936	-	-
Growth Total	7,800	4,863	3,546
LOS			
Taupo WWTP primary clarifier	-	-	176
Acacia Bay Wastewater Treatment Plant Hydrocyclone	-	-	400
Acacia Bay WW Connection to Taupō (Acacia Aby WWTP retained)	-	540	-
Atiamuri WWTP Upgrade	624	-	-
Mangakino WWTP Upgrade	-	540	520
Tūrangi WW Discharge Improvements	-	381	367
Wastewater Connection Botanical Gardens Toilet	260	-	-
Water and Wastewater Portable Generator and storage shed	-	270	260
LOS Total	884	1,732	1,723
Renewal	3,644	3,829	3,685
Grand Total	12,328	10,424	8,954

STORMWATER	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
LOS			
Kaimanawa Street improvement device	-	357	343
Kimberly reserve flood mitigation	59	46	104
Mangakino flood mitigation	394	-	-
Miro street industrial area reticulation upgrade	127	1,979	1,905
Motuoapa Stormwater Flood Mitigation around WWPS	143	30	-
Pukawa Flood Mitigation	520	-	-
Tūrangi Stormwater Flood Mitigation (SH1)	400	71	319
Two Mile Bay flood mitigation	270	-	-
LOS Total	1,913	2,483	2,671
Renewal	172	178	172
Grand Total	2,085	2,661	2,842

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TRANSPORT	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
Growth			
Footpath Napier Road to Crown Road	152	157	-
Northern Gateway (possible second bridge)	155	160	155
Wairakei Drive and Karetoto intersection	202	-	57
Growth Total	211	509	155
LOS			
Wairakei Steam Pipes Bridge Resilience	-	-	364
Acacia Bay Road Slip	-	-	300
Maraemanuka Steam Bridge Resilience Improvement	-	-	258
Waipapa Road Improvement	-	-	250
Accessibility audit improvements (Including Lake Settlements)	206	213	100
Broadlands Road improvements	152	157	-
Broadlands Road into Off Road Highway &/or Centennial Drive	-	43	-
Bus infrastructure (urban bus services)	25	13	-
Bus shelters on school bus routes	10	11	-
Crossing facilities on Spa Road	76	-	100
Cycling facilities	25	26	-
Flag lighting at high-risk rural intersections	13	13	-
Footpath construction	126	130	100
Footpath extension along south side of Redoubt st Tongariro to Tennis Club	25	26	-
Guardrail & Drainage improvements on Forest Road	152	-	123
Guardrail installation - district wide	155	160	155
Harbour area/marina - Parakiri	206	213	50
Infill lighting	41	43	83
Lake Terrace and Mere Street activation	-	37	-
Lake Terrace and Ruapehu Street platform	-	160	-
Lighting of footpaths (general)	25	26	25
Mokai Marae safety improvements - Forrest & Tirohanga	52	-	-
New footpaths in Kinloch	51	52	-
New road marking & signs - (including new Marae signage)	52	64	62
Off road Highway gate	155	-	-
Omori / Kurutau slip	354	-	-
On street parking	41	43	-
Parking area opposite Two Mile Bay	124	213	-
Poihipi Road improvements	253	261	1,172
Pukenamu Road/Wharewaka closure	26	-	26
Resilience improvements Slips & embankments investigation	152	157	152
Rifle Range and Mere Street intersection	-	213	50
Rural berm drainage widening & improvements	31	32	31
School travel infrastructure	228	235	200
Seal extension	619	639	-
Shared path on Lake Road, Mangakino	258	-	-
Speed management infrastructure	101	104	-
Taharepa Road and Crown Road intersection	516	1,065	-
Tauhara Road and AC Baths	202	522	-

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Taupō CBD enhancements for Ruapehu and Horomatangi Streets	-	107	-
Tirohanga Road improvements	354	365	-
Titirapunga St and Roberts St	206	-	-
Underpass enhancement	52	-	-
Waikato Street resurfacing at Taupō nui a Tia college	52	-	-
Wairakei Drive and Lake Terrace cycle lanes	51	52	-
Whangamata Road Safety Improvements	329	339	386
Zebra crossing improvements	40	42	40
LOS Total	5,535	5,774	4,027
Renewal	8,745	10,395	10,970
Grand Total	14,789	16,486	15,208

WASTE AND ENVIRONMENTAL MANAGEMENT	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
LOS			
Gas Flare	51	53	103
Mangakino transfer station Upgrade	90	-	-
RTS Upgrade	-	121	5,100
LOS Total	141	174	5,203
Renewal	232	239	232
Grand Total	374	412	5,435

COMMUNITY FACILITIES	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
Growth			
Playground improvements on Reserves land Taupo South	441	-	-
Secombe Park Development Plan	492	84	114
Taupo South - reserve land purchases for new local parks	-	4,292	4,179
Wharewaka Point Reserve Development Plan	41	505	73
Growth Total	974	4,881	4,366
LOS			
Owen Delany Park upgrade	-	-	300
Book Contract	323	332	323
Erosion Control - Kuratau foreshore 2024 projects	-	-	100
Erosion Control - Tapuaeharuru Bay	-	-	150
Extension: Kinloch Hall	738	-	-
Great Lake Taupō Shared Path	82	4,211	-
Mangakino Lakefront Development Plan	886	2,105	2,050
Owen Delany Park Upgrade	5,125	4,421	5,000
Playground Shade Improvements	615	632	525
Project Watershed/Lakeshore Erosion	1,507	-	-
Public Conveniences	164	505	-
Reserve Resilience-now incorporates Lake Accessibility	15	11	10
Reserve Security and Safety	66	67	66
Riverside Park – remedial works	10	-	18
Tongariro Street, Tongariro North Domain Power and Northcroft Reserve Upgrade	221	-	-

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Two Mile Bay parking improvements	923	-	-
LOS Total	10,675	12,284	8,542
Renewal	4,536	3,332	4,461
Grand Total	16,184	20,497	17,369

REGULATORY AND ENVIRONMENTAL MANAGEMENT	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
Renewal	103	190	137
Grand Total	103	190	137

COMMUNITY LEADERSHIP	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
LOS			
Digital Customer Experience	74	63	62
Digital Solutions Hardware - New	40	78	76
Digital Solutions Hardware - New building fitout	42	-	-
Fleet EV Charging infrastructure new building	5	-	-
Project Quantum	154	-	-
LOS Total	315	141	137
Renewal	839	660	786
Grand Total	1,154	801	923

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STRATEGIC PROPERTY	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
LOS			
Commercial Land Development	-	-	641
EUL affordable housing - STAGE 1&2	1,358	1,248	1,215
Investment Property Opportunity Fund	615	632	615
LOS Total	1,973	1,880	2,471
Renewal	264	287	318
Grand Total	2,238	2,166	2,789

DISTRICT DEVELOPMENT	AP / LTP 25/26 (\$000)	LTP 26/27 (\$000)	AP 26/27 (\$000)
LOS			
Roberts Street Removable Bollards Installation	-	168	-
LOS Total	-	168	-
Renewal	51	-	-
Grand Total	51	168	-

APPENDIX 4: FUNDING IMPACT STATEMENTS BY ACTIVITY

Funding Impact Statement - Water	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	1	-	-
Targeted Rates	20,601	23,439	23,254
Subsidies and grants for operating purposes	-	-	-
Fees and charges	364	378	374
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	4,880	4,643	5,454
Total Operating Funding (A)	25,846	28,460	29,082
Applications of Operating Funding			
Payments to staff and suppliers	9,891	10,094	10,774
Finance Costs	4,376	4,513	4,698
Internal charges and overheads applied	5,249	5,183	5,797
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	19,517	19,790	21,269
Surplus/(Deficit) of Operating Funding (A - B)	6,329	8,671	7,813
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,266	1,319	1,319
Increase (decrease) in debt	12,270	5,134	10,934
Gross proceeds from sale of assets	37	11	11
Total Sources of Capital Funding (C)	13,573	6,464	12,264
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	4,160	6,091	4,851
- to improve the level of service	12,213	3,731	10,793
- to replace existing assets	8,396	10,075	11,545
Increase (decrease) in reserves	(4,867)	(4,762)	(7,112)
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	19,902	15,135	20,077
Surplus/(Deficit) of Capital Funding (C - D)	(6,329)	(8,671)	(7,813)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Wastewater	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	21,331	23,317	22,449
Subsidies and grants for operating purposes	-	-	-
Fees and charges	395	411	406
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	21,726	23,727	22,855
Applications of Operating Funding			
Payments to staff and suppliers	8,746	9,633	9,620
Finance Costs	2,570	2,504	2,306
Internal charges and overheads applied	2,666	2,546	2,986
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	13,982	14,682	14,912
Surplus/(Deficit) of Operating Funding (A - B)	7,744	9,045	7,943
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,741	1,830	1,830
Increase (decrease) in debt	3,047	(4,991)	(6,423)
Gross proceeds from sale of assets	-	22	22
Total Sources of Capital Funding (C)	4,788	(3,139)	(4,571)
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	2,821	5,145	3,169
- to improve the level of service	2,899	1,388	2,041
- to replace existing assets	3,648	3,890	3,744
Increase (decrease) in reserves	3,165	(4,518)	(5,582)
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	12,532	5,906	3,372
Surplus/(Deficit) of Capital Funding (C - D)	(7,744)	(9,045)	(7,943)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Stormwater	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	3,272	3,436	3,476
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	3,272	3,436	3,476
Applications of Operating Funding			
Payments to staff and suppliers	1,399	1,386	1,401
Finance Costs	140	256	236
Internal charges and overheads applied	609	597	686
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	2,149	2,239	2,323
Surplus/(Deficit) of Operating Funding (A - B)	1,123	1,197	1,153
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,063	2,262	2,478
Gross proceeds from sale of assets	-	-	-
Total Sources of Capital Funding (C)	1,063	2,262	2,478
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	1,184	2,483	2,671
- to replace existing assets	172	178	172
Increase (decrease) in reserves	831	798	788
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	2,186	3,459	3,631
Surplus/(Deficit) of Capital Funding (C - D)	(1,123)	(1,197)	(1,153)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Transport	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	15,850	14,619	15,205
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	2,693	3,104	2,698
Fees and charges	176	182	197
Local authorities fuel tax, fines, infringement fees, and other receipts	949	980	447
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	19,669	18,884	18,548
Applications of Operating Funding			
Payments to staff and suppliers	8,776	8,638	8,609
Finance Costs	1,180	1,367	1,260
Internal charges and overheads applied	2,010	2,036	2,151
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	11,967	12,041	12,020
Surplus/(Deficit) of Operating Funding (A - B)	7,702	6,843	6,528
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,495	4,824	4,848
Development and financial contributions	2,933	3,101	3,101
Increase (decrease) in debt	5,103	4,086	2,784
Gross proceeds from sale of assets	10	-	-
Total Sources of Capital Funding (C)	12,542	12,010	10,734
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	1,139	1,140	574
- to improve the level of service	5,244	4,317	3,701
- to replace existing assets	10,552	11,028	10,933
Increase (decrease) in reserves	3,309	2,368	2,053
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	20,244	18,854	17,262
Surplus/(Deficit) of Capital Funding (C - D)	(7,702)	(6,843)	(6,528)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Waste and Environmental Management	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	868	900	981
Targeted Rates	5,369	5,690	5,194
Subsidies and grants for operating purposes	656	674	670
Fees and charges	7,005	7,194	7,152
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	595	621	625
Total Operating Funding (A)	14,492	15,078	14,621
Applications of Operating Funding			
Payments to staff and suppliers	13,056	12,925	11,980
Finance Costs	92	67	113
Internal charges and overheads applied	1,184	1,222	1,212
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	14,331	14,213	13,305
Surplus/(Deficit) of Operating Funding (A - B)	161	865	1,316
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	2,300
Development and financial contributions	-	-	-
Increase (decrease) in debt	301	(13)	788
Gross proceeds from sale of assets	-	-	-
Total Sources of Capital Funding (C)	301	(13)	3,088
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	568	174	5,203
- to replace existing assets	255	239	232
Increase (decrease) in reserves	(360)	439	(1,030)
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	462	852	4,404
Surplus/(Deficit) of Capital Funding (C - D)	(161)	(865)	(1,316)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Community Facilities	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	26,519	29,558	29,769
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	116	119	118
Fees and charges	3,054	3,133	3,206
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	1,565	1,688	1,436
Total Operating Funding (A)	31,253	34,498	34,528
Applications of Operating Funding			
Payments to staff and suppliers	16,251	17,840	17,266
Finance Costs	1,360	1,891	1,568
Internal charges and overheads applied	7,316	7,565	7,643
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	24,927	27,296	26,477
Surplus/(Deficit) of Operating Funding (A - B)	6,326	7,202	8,052
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	113	-	45
Development and financial contributions	3,117	3,339	3,339
Increase (decrease) in debt	3,597	11,048	7,865
Gross proceeds from sale of assets	76	32	32
Total Sources of Capital Funding (C)	6,903	14,418	11,280
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	1,042	5,920	3,288
- to improve the level of service	4,961	9,173	8,887
- to replace existing assets	3,981	5,404	5,194
Increase (decrease) in reserves	3,245	1,123	1,963
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	13,229	21,620	19,332
Surplus/(Deficit) of Capital Funding (C - D)	(6,326)	(7,202)	(8,052)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Regulatory and Emergency Management	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	5,984	6,261	6,834
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,454	4,578	4,593
Local authorities fuel tax, fines, infringement fees, and other receipts	583	586	581
Internal charges and overheads recovered	601	664	660
Total Operating Funding (A)	11,622	12,089	12,668
Applications of Operating Funding			
Payments to staff and suppliers	6,004	6,339	6,699
Finance Costs	39	32	34
Internal charges and overheads applied	4,856	4,902	5,184
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	10,899	11,273	11,917
Surplus/(Deficit) of Operating Funding (A - B)	723	815	751
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(81)	(100)	(87)
Gross proceeds from sale of assets	20	51	51
Total Sources of Capital Funding (C)	(61)	(49)	(36)
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	123	190	137
Increase (decrease) in reserves	539	576	577
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	662	766	715
Surplus/(Deficit) of Capital Funding (C - D)	(723)	(815)	(751)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - Community Leadership	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	11,950	13,356	13,368
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	638	553	562
Local authorities fuel tax, fines, infringement fees, and other receipts	6,775	7,133	4,731
Internal charges and overheads recovered	28,863	29,713	31,011
Total Operating Funding (A)	48,227	50,754	49,672
Applications of Operating Funding			
Payments to staff and suppliers	30,593	31,405	31,755
Finance Costs	701	586	342
Internal charges and overheads applied	11,605	12,230	12,471
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	42,898	44,221	44,568
Surplus/(Deficit) of Operating Funding (A - B)	5,329	6,533	5,104
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1,203)	(1,376)	(1,985)
Gross proceeds from sale of assets	134	23	23
Total Sources of Capital Funding (C)	(1,069)	(1,353)	(1,962)
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	315	141	137
- to replace existing assets	839	660	786
Increase (decrease) in reserves	2,307	4,380	2,219
Increase (decrease) of investments	800	-	-
Total Applications of Capital Funding (D)	4,260	5,181	3,142
Surplus/(Deficit) of Capital Funding (C - D)	(5,329)	(6,533)	(5,104)
Funding Balance ((A - B) + (C - D))			

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Funding Impact Statement - Strategic Property	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	1,657	1,446	1,637
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	12,394	14,393	14,389
Local authorities fuel tax, fines, infringement fees, and other receipts	132	135	134
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	14,183	15,974	16,161
Applications of Operating Funding			
Payments to staff and suppliers	5,013	3,019	2,946
Finance Costs	833	329	1,110
Internal charges and overheads applied	662	709	706
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	6,508	4,056	4,762
Surplus/(Deficit) of Operating Funding (A - B)	7,675	11,918	11,398
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(5,296)	4,094	3,169
Gross proceeds from sale of assets	20	-	-
Total Sources of Capital Funding (C)	(5,276)	4,094	3,169
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	2,393	1,880	1,830
- to replace existing assets	264	287	318
Increase (decrease) in reserves	(258)	13,846	12,419
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	2,399	16,012	14,567
Surplus/(Deficit) of Capital Funding (C - D)	(7,675)	(11,918)	(11,398)
Funding Balance ((A - B) + (C - D))	0	0	0

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Funding Impact Statement - District Development	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS/ (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	4,483	5,051	4,588
Targeted Rates	203	208	207
Subsidies and grants for operating purposes	-	-	-
Fees and charges	31	32	32
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	4,717	5,291	4,827
Applications of Operating Funding			
Payments to staff and suppliers	4,271	4,842	4,386
Finance Costs	16	18	12
Internal charges and overheads applied	348	339	349
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	4,635	5,199	4,748
Surplus/(Deficit) of Operating Funding (A - B)	82	92	79
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(30)	141	(23)
Gross proceeds from sale of assets	14	-	-
Total Sources of Capital Funding (C)	(16)	141	(23)
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	168	-
- to replace existing assets	51	-	-
Increase (decrease) in reserves	14	65	56
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	66	233	56
Surplus/(Deficit) of Capital Funding (C - D)	(82)	(92)	(79)
Funding Balance ((A - B) + (C - D))	0	0	0

APPENDIX 5: FUNDING IMPACT STATEMENT

1. INTRODUCTION

This Funding Impact Statement details the Rating Policy and the rates funding requirements.

2. RATING AREAS

Council has one rating area for the whole district. The rating system used by Council is capital value, and the property valuations are produced by Opteon Technologies Limited. The effective date of the valuations is 1 September 2025.

3. CATEGORIES OF LAND

The Council adopts the following as its definitions of categories of rateable land. These categories are used as described elsewhere in this policy, and as required, for setting some of the targeted rates. The categories are defined using the use to which the land is put (clause 1 of schedule 2 of the Local Government (Rating) Act 2002 or the zoning of the land under the Council's Operative District Plan (clause 2 or 3 of schedule 2 of the Local Government (Rating) Act 2002. The targeted rates referred to in paragraphs 3.3 and 3.4 below are based on location and availability of service (clauses 5 and 6 of schedule 2 of the Local Government (Rating) Act 2002.

The categories are:

- Residential – all residential rating units used for one or more household units.
- Rural – all rating units used predominantly for agricultural, horticultural, forestry or farming purposes.
- Industrial/Commercial – all rating units used for industrial, commercial, or retail purposes; (including rating units used for the purposes of generating electricity and utilities assets and networks) all vacant rating units zoned commercial or industrial under the District Plan; all rating units used for office or administrative purposes. (Excludes rating units that fall within the accommodation category).
- Accommodation – all accommodation complexes including rating units within accommodation complexes used to provide visitor accommodation, including (without limitation) motels, hotels, timeshares, serviced apartments, holiday parks, camping grounds and backpacker lodges.
- Schools – all State schools (clause 6(a) Schedule 1 of the Local Government (Rating) Act 2002.
- Other – All other rating units not falling within the other differential categories.

3.1 It should be noted that:

- (a) Vacant land – the differential classification will be determined by the underlying zone classification of the rating unit.
- (b) Targeted rates are a source of funding as outlined in this document. Lump sum contributions are not invited in respect of any of the targeted rates.
- (c) Separately used or inhabited part (SUIP) – this refers to separate parts of a rating unit; whether or not actually occupied at any particular time, which are used for rental (or other form of occupation) on an occasional or long term basis as an independent residence/household; or in the case of a rating unit used for commercial or industrial business, the availability for use of part or parts of the rating unit for separate shops/trading operations. In a residential situation a separately used or inhabited part will only be classified if all the following apply - separate kitchen including a bench top and sink, separate living facilities, separate toilet and bathroom facilities and separate access (including access through a common area such as a lobby, stairwell, hallway or foyer etc.). In a business situation a separately used or inhabited part will be classified where the property has been set up to accommodate, or is used for separate shops, trading operations, leases, tenancies or the like for separate premises within the same rating unit. A rating unit with one use or part is one separately used or inhabited part.
- (d) Where separate parts of a rating unit fit within more than one category of rateable land (3 above) for setting rates or where separate parts of a rating unit qualify for a rates remission a rating division may be created to accurately assess rates and/or apply remission. It should be noted that a rating division will not be created to allow the avoidance of rates for rating units that operate in an open-market commercial environment. i.e. pockets of unproductive Māori Freehold land on farming or forestry blocks.

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(e) Rates payments are allocated to the earliest outstanding invoice.

3.2 Targeted Rates Based on Land Use

Council will target rates based on land use to assess:

- District Refuse Disposal Rate (1 and 2 below)
- Sewage Disposal Rate (3 below)

The following categories will apply:

1. All industrial/commercial or accommodation rating units (assessed twice the charge per separately used or inhabited part of a rating unit).
2. All residential, rural and other rating units (assessed with one charge per separately used or inhabited part of a rating unit).
3. Schools – per pan or urinal.

3.3 Targeted Rates Based on Location

Council will use targeted rates based on location to assess rates for:

- Town Centre Taupō Management Rate (1 below).
- Whareroa Refuse Rate (2 below).

The following categories will apply:

1. Industrial/Commercial rating units within the defined central business district of Taupō town (assessed on each separately used or inhabited part of a rating unit). See figure 3 in this document.
2. All rating units in the Whareroa area. (see figure 2 in this document)

3.4 Targeted Rates Based on Availability of Service

Council will use targeted rates based on availability of service to assess rates for:

- Water supply (1, 4, and 6 below)
- Sewage disposal (2, 3, and 5 below)

The following categories will apply:

1. connected – each separately used or inhabited part of a rating unit that is connected to a Council operated water scheme
2. connected – each rating unit or residence/household that is connected to a Council sewerage drain
3. connected per pan/urinal or wastewater discharge point – each rating unit with more than one pan/urinal or wastewater discharge point (with the exception of rating units used as a single residence/household)
4. serviceable (available to be connected) – any separately used or inhabited part of a rating unit that is not connected to an accessible Council operated water scheme but is within 100 metres of any part of the waterworks
5. serviceable (available to be connected) – any rating unit that is not connected to an accessible Council operated sewerage scheme but is within 30 metres of such a drain
6. metered water supply – rating units with a water meter.

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4. GENERAL AND TARGETED RATES

The Council adopts the following rates under the Local Government (Rating) Act 2002, on rating units in the district.

4.1 Differentials

Council uses a 1.8 differential for Industrial/Commercial (including electricity generation, utility assets and networks) and the Accommodation property categories. All other categories of rating unit will pay the standard rate (differential = 1). These differential factors apply only to the general rate.

Property Categories	2025/26 Differential Factors	2026/27 Differential Factors
Residential	1.000	1.000
Rural	1.000	1.000
Industrial/Commercial (including electricity generation, utility assets and networks)	1.800	1.800
Accommodation	1.800	1.800
Other	1.000	1.000

4.2 General Rate

A General Rate set under section 13 of the Local Government (Rating) Act 2002 on every rateable rating unit in the district and calculated on the capital value of each rating unit.

The General Rate is used to fund activities and services including: Building and Resource consents, Regulatory compliance, including Liquor and Health licensing, Animal control, Parking and Sundry compliance, Transport, Parks and Reserves, Venues, including the AC Baths, Turangi Turtle Pools, Mangakino Pools, Taupō Events Centre, Great Lake Centre, Community Halls, Buildings and District Libraries, Heritage, Culture & Public Art, including Taupō Museum & Art Gallery, Public Conveniences including the Super Loo, Litter Control, Stormwater, Community Engagement & Development, Investments, Property, Housing for the Elderly, District Development, Visitor Support and Events.

Valuation basis for general rates

Council uses capital value as the basis for general rates.

Rating Unit Category	Rate per \$ of CV 2025/26 GST incl	Rate per \$ of CV 2026/27 GST incl
Residential	0.0021196\$	0.0022237\$
Rural	0.0021196\$	0.0022237\$
Industrial/Commercial (including electricity generators, utility assets and networks)	0.0038153\$	0.0040026\$
Accommodation	0.0038153\$	0.0040026\$
Other	0.0021196\$	0.0022237\$

4.3 Uniform Annual General Charge

A Uniform Annual General Charge set under section 15 of the Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit in the district (as defined in section 3.1.c of this document). For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this Uniform Annual General Charge. The Uniform Annual General Charge will be used to contribute to funding Regulatory Compliance including Sundry & Animal Control, Emergency Management, Cemeteries, Leadership, Governance & Advocacy.

Per SUIP	2025/26 GST incl	2026/27 GST incl
Uniform Annual General Charge	\$250.00	\$425.00

4.4 Sewage Disposal

A targeted rate to fund sewage disposal, as outlined in the Groups of Activities – Wastewater section of this document, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit connected or available to be connected (serviceable) to an accessible Council scheme on the basis of one charge per pan, urinal or dump station discharge point (with the exception of the residence of a single household – which shall be assessed only one charge) for connected rating units and per rating unit for serviceable rating units. For the avoidance of doubt the words ‘a single household’ do not restrict the charge to one pan/urinal in the situation where a rating unit has separately used or inhabited parts (as defined in section 3.1.c of this document). In such a situation each separately used or inhabited part is regarded as a separate household, and the pan charge applied will be at the cumulative per pan rate multiplied by the number of separate households. The sewage disposal rate for Schools, is assessed based on the use to which the land is put, including that the number of pans/urinals or dump station discharge points.

The sewerage schemes are, Acacia Bay, Ātiamuri, Kinloch, Mangakino, Motuoapa, Motutere, Motutere (campground), Omori/Kuratau/Pukawa, Taupō, Tūrangi Township, Whakamaru and Whareroa.

Targeted Sewer Disposal charges per rating unit are:

Rating Unit Connected	Factor of Liability	2025/26 GST incl (per pan)	2026/27 GST incl (per pan)
1 pan/urinal	per pan/urinal	\$1126.61	\$1172.49
2 pans/urinal	per pan/urinal	\$844.96	\$879.37
3 or more pan/urinals	per pan/urinal	\$563.30	\$586.25
Dump Station discharge point	per discharge point	\$1126.61	\$1172.49
Schools	per pan/urinal	\$281.65	\$293.12

Rating Unit Serviceable - within 30 meters of an accessible sewerage drain	Factor of Liability	2025/26 GST incl	2026/27 GST incl
Available to be connected	per rating unit	\$563.31	\$586.25

4.5 Water Supply – District Wide

Water Schemes with fixed charge targeted rates.

A fixed targeted rate to fund water supply, as outlined in the Groups of Activities – Water section of this document, set under section 16 of the Local Government (Rating) Act 2002, assessed on each separately used or inhabited part (as defined in section 3.1.c of this document) of a rating unit, and being a rating unit, which is connected, or is available to be connected, to an accessible Council scheme. A full charge will be made for each connected separately used or inhabited part of the rating unit and a half charge for serviceable separately used or inhabited parts of a rating unit (those within 100 metres of any part of the water scheme).

The water schemes are: Taupō, Kinloch, Whakaroa, River Road, Mangakino, Tirohanga, Turangi, Motuoapa, Tokaanu, Hatepe, Omori/Kuratau/Pukawa, Whakamaru, Atiamuri, Rakaunui Road, Waihaha, Whareroa, Centennial Drive, Motutere

The water schemes and targeted water charges on any separate part of a rating unit described above are:

Water Scheme	2025/26	2025/26	2026/7	2026/27
	GST incl	GST incl	GST incl	GST incl
	Serviceable	Connected	Serviceable	Connected
District wide water supply rate	\$478.90	\$957.79	\$540.65	\$1081.29

4.6 Metered Water Supply

Note: Water meter charges will be invoiced separately from rates invoices at various times throughout the year (depending on the water scheme).

Targeted rates for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, and assessed on the volume of water supplied to every rating unit with a water meter (excluding meters read for monitoring purposes only). These metered water charges apply for supply over and above the equivalent supply allocation provided under the fixed targeted rate, where the equivalent supply allocation is the amount of the fixed targeted rate, divided by the rate per m3 for the relevant water scheme that the property is connected to, as shown below. It is only when this threshold is exceeded that water meter charges at the rates set below will be applied.

Council installs water meters to various properties throughout the district that are used to measure consumption for future planning purposes, to identify any leaks or where excessive water use is suspected; these meters are read for monitoring purposes only.

The rates per cubic metre are:

Water Supply	2025/26 GST incl Cents/ m3	2026/27 GST incl Cents/ m3
Taupō (includes Taupō township, Waitahanui, Wairakei Village, Acacia Bay, Five Mile Bay Bonshaw Park, Whakamoenga Point and the wider Mapara area).	227	256
Kinloch	186	210
Whakaroa	229	259
River Road	203	229
Mangakino	186	210
Tirohanga	140	158
Turangi	140	158
Motuoapa	140	158
Tokaanu	140	158
Hatepe	259	292
Omori/Kuratau/ Pukawa	159	180
Whareroa	227	256
Whakamaru	159	180
Atiamuri	186	210
Rakaunui Road	140	158
Centennial Drive (untreated)	57	64
Waihaha	140	158
Motutere	259	292

4.7 District Refuse Disposal Charge

A targeted rate to fund district refuse disposal, solid waste operations and waste minimisation initiatives, as outlined in the Groups of Activities – Waste and Environmental Management section of this document, set under section 16 of the Local Government (Rating) Act 2002 and assessed on each separately used or inhabited part (SUIP - as defined in section 3.1.c of this document) of each rateable rating unit in the district on the basis that properties categorised as residential, rural or other shall be assessed with one charge per SUIP, and industrial/commercial or accommodation, rating units shall be assessed with twice the charge per SUIP. For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this District Refuse Disposal Charge.

The targeted District Refuse Disposal Charge is:

	2025/26 GST incl	2026/27 GST incl
Accommodation and Industrial/Commercial,	\$430.10	\$413.44
Residential, Rural or Other	\$215.05	\$206.72

4.8 Whareroa Refuse Rate

A targeted Whareroa Refuse Rate, to fund the 24-hr turnstile access to the Whareroa refuse station, as outlined in the Groups of Activities – Waste and Environmental Management section of this document, set under section 16 of the Local Government (Rating) Act 2002, assessed on all rating units in the Whareroa rating area (see Figure 1 below) as a fixed amount per rating unit.

The targeted Whareroa Refuse Rate is:

	2025/26 GST incl	2026/27 GST incl
Whareroa Refuse Rate	\$218.01	\$218.01



Figure 1 Whareroa Refuse area

4.9 Town Centre Taupō Management Rate

A targeted Town Centre Taupō Management Rate, to fund services to enhance and develop the social and economic wellbeing of the Taupō central business district, as outlined in the Groups of Activities – District Development section of this document, set under section 16 of the Local Government (Rating) Act 2002, assessed on each separately used or inhabited part (as defined in section 3.1.c of this document) of industrial/commercial rating units within the defined Taupō Town Centre boundary (see Figure 2 below).

The targeted Town Centre Taupō Management Rate is:

	2025/26	2026/27
	GST incl	GST incl
Town Centre Taupō Management	\$429.71	\$446.13



Figure 2 Taupō Town Centre

5. Sample Properties

Capital Value	UAGC	General Rate	Water Rate	Sewage Rate	Refuse Rate	Taupō Town Centre	Total Proposed Rates		\$ Change	% Change
							2026/27	2025/26		
Residential properties - Taupo										
705,000	425	1,568	1,081	1,172	207	-	4,454	4,192	261	6.2%
1,050,000	425	2,334	1,081	1,172	207	-	5,220	4,945	275	5.6%
1,510,000	425	3,357	1,081	1,172	207	-	6,243	6,040	202	3.3%
2,500,000	425	4,432	1,081	1,172	207	-	7,318	7,018	299	4.3%
Residential properties - Turangi										
350,000	425	778	1,081	1,172	207	-	3,664	3,429	234	6.8%
550,000	425	1,223	1,081	1,172	207	-	4,109	3,885	224	5.8%
730,000	425	1,621	1,081	1,172	207	-	4,506	4,401	105	2.4%
900,000	425	2,001	1,081	1,172	207	-	4,887	4,605	281	6.1%
Residential properties - Mangakino										
300,000	425	667	1,081	1,172	207	-	3,553	3,366	187	5.6%
455,000	425	1,012	540	586	207	-	2,770	2,578	192	7.5%
600,000	425	1,330	1,081	1,172	207	-	4,216	3,938	278	7.1%
760,000	425	1,690	1,081	1,172	207	-	4,576	4,309	267	6.2%
Residential properties - Kinloch										
875,000	425	1,945	1,081	1,172	207	-	4,831	4,563	267	5.9%
1,230,000	425	2,735	1,081	1,172	207	-	5,621	5,379	241	4.5%
1,350,000	425	3,002	1,081	1,172	207	-	5,888	5,655	233	4.1%
1,450,000	850	3,224	1,758	2,162	413	-	8,407	7,885	522	6.6%
Industrial Commercial properties										
570,000	425	2,282	1,081	-	413	-	4,201	3,736	465	12.4%
1,560,000	850	6,244	2,163	1,759	827	892	12,735	11,815	919	7.8%
2,710,000	2,550	10,847	6,488	1,172	2,481	2,677	26,215	23,070	3,145	13.6%
11,280,000	850	45,150	2,163	5,862	827	892	55,744	46,624	9,120	19.6%
Rural properties										
1,370,000	425	3,047	1,081	1,172	207	-	5,932	5,909	23	0.4%
8,960,000	2,125	19,924	5,406	-	1,033	-	28,488	26,805	1,683	6.3%
31,260,000	2,550	69,513	-	-	1,240	-	73,303	69,582	3,721	5.3%

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Funding Impact Statement	2026 AP Budget (000's)	2027 LTP Budget (000's)	2027 AP Budget (000's)
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	70,584	74,626	75,859
Targeted Rates	47,504	52,654	51,104
Subsidies and grants for operating purposes	3,465	3,896	3,486
Fees and charges	28,512	30,853	30,911
Interest and dividends from investments	6,739	7,046	4,715
Local authorities fuel tax, fines, infringement fees, and other receipts	1,700	1,787	1,179
Total Operating Funding (A)	158,505	170,864	167,254
Applications of Operating Funding			
Payments to staff and suppliers	104,000	106,119	105,436
Finance Costs	11,308	11,563	11,679
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	115,308	117,682	117,116
Surplus/(Deficit) of Operating Funding (A - B)	43,197	53,181	50,138
SURPLUS / (DEFICIT) OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,608	4,824	7,193
Development and financial contributions	9,057	9,589	9,589
Increase (decrease) in debt	18,771	20,285	19,498
Gross proceeds from sale of assets	311	139	139
Total Sources of Capital Funding (C)	32,747	34,837	36,420
Application of Capital Funding			
Capital Expenditure:	-	-	-
- to meet additional demand	9,161	18,297	11,881
- to improve the level of service	29,777	23,455	35,263
- to replace existing assets	28,281	31,951	33,062
Increase (decrease) in reserves	7,925	14,315	6,352
Increase (decrease) of investments	800	-	-
Total Applications of Capital Funding (D)	75,944	88,018	86,558
Surplus/(Deficit) of Capital Funding (C - D)	(43,197)	(53,181)	(50,138)
Funding Balance ((A - B) + (C - D))	0	0	0

Budgeted Rates Revenue by Source	Annual Plan 2026/27 (000)
General Rates	
General Rate - differential of 1	45,185
General Rate - differential of 1.8	21,771
Uniform annual general charge	9,883
Rate penalties	600
less rates remissions	(1,580)
Total General Rates	75,859
Targeted Rates	
Water	21,335
Sewage disposal	22,449
Refuse disposal	5,156
Whareroa refuse collection rate	38
Taupo Town Centre management rate	207
Water by meter	1,919
Total Targeted Rates	51,104
Total Rates Revenue	126,963

Fee / charge - Animal Management	2025/26	2026/27	Difference
Dog registration fees (in accordance with section 37 of the Dog Control Act 1996)			
Working dog	\$42.00	\$43.00	\$1.00
Entire dog fee (if paid on or before 31 July)	\$115.00	\$120.00	\$5.00
Entire dog fee (if paid on or after 1 Aug)	\$135.00	\$140.00	\$5.00
Entire dog fee – Responsible Owner	\$78.00	\$80.00	\$2.00
Responsible Owner application fee (payable upon initial application ONLY, unless owner circumstances change)	\$42.00	\$43.00	\$1.00
De-sexed dog discount (off the full-year registration fee; not applicable to working dogs)	\$15.00	\$15.00	\$0.00
Disability assist dog	No Fee		
Pet therapy dog (as approved by Council Officers)	No Fee		
Dangerous dog (*percentage of applicable Entire Dog Fee; before penalties are applied)	150%*		150%*
Replacement tag	\$15.50	\$16.00	\$0.50
Multiple dog application fee for more than two dogs (urban area only)	\$130.00	\$135.00	\$5.00
Dog Impounding fees (in accordance with section 68 of the Dog Control Act 1996)			
Dog – If registered and 1st impounding in any 12 months	\$99.00	\$100.00	\$1.00
Dog – If unregistered or 2nd or more impounding in any 12 months	\$210.00	\$215.00	\$5.00
After Hours Impounding Fee (5pm to 8.30am)	\$210.00	\$215.00	\$5.00
Sustenance and Care Fee (per dog per day in Pound)	\$31.00	\$32.00	\$1.00
Microchip Fee per Dog	\$31.00	\$32.00	\$1.00
Sale of Dog to the Public (including microchipping and registration)	\$130.00	\$135.00	\$5.00
Sale of Dog to Rescue Agencies	\$47.00	\$48.00	\$1.00
Other animal fees (in accordance with section 14 of the Impounding Act 1955)			
Impounding Fee	\$95.00	\$98.00	\$3.00
Sustenance (per animal per day)	\$21.00	\$22.00	\$1.00

Fee / charge - Resource Consents	2025/26	2026/27	Difference	Change %	Notes
Resource consents (land use), and other Resource Management Act processes					
(M=minimum fee, F=fixed fee)					
Applications for resource consents not entered as an online application to cover additional administration costs	\$125.00	\$130.00	\$ 5.00	4.0%	
Notified Applications (M) initial fee	\$12,500.00	\$12,935.00	\$ 435.00	3.5%	
Publicly notified hearing fee (M)	\$7,500.00	\$7,760.00	\$ 260.00	3.5%	
Notified Applications (limited): (M)					
- Initial application fee (as per schedule below)	\$1,750.00	\$1,810.00	\$ 60.00	3.4%	
- Limited notified service fee (Section 95B) (M)	\$1,875.00	\$1,940.00	\$ 65.00	3.5%	
- Limited notified hearing fee (M)	\$6,250.00	\$6,470.00	\$ 220.00	3.5%	
Non-Notified Applications (controlled activities) (M)	\$940.00	\$975.00	\$ 35.00	3.7%	
Non-Notified Applications (restricted discretionary) (M)	\$1,500.00	\$1,550.00	\$ 50.00	3.3%	
Non-Notified Applications – other activities (M)	\$1,875.00	\$1,940.00	\$ 65.00	3.5%	
Requirement for Designations and Heritage Protection Orders (M) Notified	\$12,500.00	\$12,935.00	\$ 435.00	3.5%	
Requirement for Designations and Heritage Protection Orders (M) Non-Notified	\$2,500.00	\$2,590.00	\$ 90.00	3.6%	
Outline Plan Applications (M)	\$940.00	\$975.00	\$ 35.00	3.7%	
Waiver for a requirement for an outline plan (F)	\$440.00	\$455.00	\$ 15.00	3.4%	
Extension of time (non-notified) (M)	\$690.00	\$715.00	\$ 25.00	3.6%	
Cancellation or variation of conditions (non-notified) (M)	\$1,250.00	\$1,295.00	\$ 45.00	3.6%	
Certificate of compliance (M)	\$690.00	\$715.00	\$ 25.00	3.6%	
Existing Use Right Certificate (M)	\$690.00	\$715.00	\$ 25.00	3.6%	

Compliance Certificates – pursuant to section 100(f) of the Sale & Supply of Alcohol Act 2012 (new or renewal) (F)	\$250.00	\$260.00	\$ 10.00	4.0%	
Certificate of Compliance – National Environmental Standard (M)	\$690.00	\$715.00	\$ 25.00	3.6%	
Removal of Building Line restrictions (F)	\$625.00	\$645.00	\$ 20.00	3.2%	
Reconsideration of Development Contribution Charge (M)	\$375.00	\$390.00	\$ 15.00	4.0%	
Deemed Permitted Boundary activity and marginal/temporary activity charge (F)	\$500.00	\$520.00	\$ 20.00	4.0%	
Resource consents (subdivision)					
(M=minimum fee, F=fixed fee)					
Applications for resource consents not entered as an online application to cover additional administration costs	\$125.00	\$130.00	\$ 5.00	4.0%	
Notified Applications (M)	\$12,500.00	\$12,935.00	\$ 435.00	3.5%	
Notified Applications (limited): (M)					
- Initial application fee (as per schedule below)	\$2,000.00	\$2,070.00	\$ 70.00	3.5%	
- Limited notified service fee (Section 95B)	\$1,875.00	\$1,940.00	\$ 65.00	3.5%	
- Limited notified hearing fee	\$6,250.00	\$6,470.00	\$ 220.00	3.5%	
Non-Notified Applications (controlled activity) (M)	\$1,500.00	\$1,550.00	\$ 50.00	3.3%	
Non-Notified Applications (other activities) (M)	\$1,875.00	\$1,940.00	\$ 65.00	3.5%	
Cross Lease Subdivision and 224(f) approval (M)	\$1,500.00	\$1,550.00	\$ 50.00	3.3%	
Unit title approval for second and subsequent stages (M)	\$625.00	\$645.00	\$ 20.00	3.2%	
ROW Application & Section 348 signing (F)	\$625.00	\$645.00	\$ 20.00	3.2%	
Section 226 Certificate (F)	\$625.00	\$645.00	\$ 20.00	3.2%	
Cancellation or variation of conditions (non-notified) (M)	\$1,500.00	\$1,550.00	\$ 50.00	3.3%	

Cancellation or variation of consent notice (M)	\$1,750.00	\$1,810.00	\$ 60.00	3.4%	
Each Plan approval certificates (e.g. Sections 221, 223, 224, 232, 240, 241, 243, 5(1) g, 321,). (M)	Hourly rates for planning, engineering				
Combined Land use and Subdivision (M)	\$2,500.00	\$2,590.00	\$ 90.00	3.6%	
Application for road naming for new public/private roads	\$625.00	\$645.00	\$ 20.00	3.2%	
Monitoring/recovery rates					
Fee payable on each consent with conditions (on approval), further inspections/actions at cost	\$230.00	\$240.00	\$ 10.00	4.3%	
Recovery of costs where a flat fee does not apply					
Manager or team leader (hourly rate)	\$255.00	\$265.00	\$ 10.00	3.9%	
Senior Planner, Senior Development Advisor, Senior Policy Advisor (hourly rate)	\$245.00	\$255.00	\$ 10.00	4.1%	
Environmental Planners, Development Planner, Compliance Officer, Policy Advisor (hourly rate)	\$230.00	\$240.00	\$ 10.00	4.3%	
Specialist consultant (including consultant planners)	Variable based on actual cost				
Monitoring costs for National Environmental Standards and District Plan permitted activities (hourly rate)	\$230.00	\$240.00	\$ 10.00	4.3%	Added in district plan permitted activities
Commissioners (hourly rates)	Actual cost				
Business support officers (hourly rate)	\$170.00	\$175.00	\$ 5.00	2.9%	
Cost of all disbursements (such as venue hire, photocopying, catering, postage, public notification)	Variable based on actual cost				
Other Applications and Certificate Approvals					
Copy of Certificate of Title or Consent Notice (per certificate)	\$31.00	\$32.00	\$ 1.00	3.2%	

Plan Change Requests					
Initial application fee (on request council can provide an indication of any additional charges likely to be imposed)	\$25,000.00	\$25,875.00	\$ 875.00	3.5%	
Fees charged by any consultant engaged by Council (this also includes planning and legal advice)	Variable based on actual cost				
Junior and intermediate level officers from across Council (hourly rate)	\$230.00	\$240.00	\$ 10.00	4.3%	
Senior level officers from across Council (hourly rate)	\$245.00	\$255.00	\$ 10.00	4.1%	
Manager and team leader level officers from across Council (hourly rate)	\$255.00	\$265.00	\$ 10.00	3.9%	
Councillor costs related to a hearing	As set by the remuneration Authority				
Independent commissioner costs related to a hearing (including decisions under clauses 23(6), 25 and 29)	Variable based on actual cost				
Cost of all disbursements (such as venue hire, accommodation, photocopying, catering, postage, public notification)	Variable based on actual cost				
Engineering services		These fees were increased last year, single year inflation increase			
Recovery of Engineering staff time per hour (where flat fee does not apply)					
Asset Manager, Development Engineering, Deeds of Arrangement	\$305.00	\$ 315.00	\$ 10.00	3.3%	
Other staff involved with development engineering and development contributions	\$225.00	\$ 235.00	\$ 10.00	4.4%	

Fee / charge - Building Services	2025/26	2026/27	Difference	Change %	Notes
Building consent					Fees reflect objective build software contract and the related adjustments
<i>The building fees below are minimum, non-refundable, application fees. Processing applications are charged at an hourly rate, and costs greater than the application fee will be recovered from the applicant.</i>					
BCA Application fee for PIM or consent equal to or less than \$124,999	\$90.00				
BCA Application fee for PIM or consent greater than \$125,000	0.075% of project value				
BCA Application fee for PIM or consent greater than \$2,500,000	\$1,885.00				
BCA Application fee for PIM (minimum fee, processing costs are additional)	\$90.00				Wording adjusted to indicate that any additional processing time will be charged for
BCA Application fee for COA for a project with a value up to \$124,999	\$90.00				
BCA Application fee for COA for a project with a value over \$125,000	\$360.00				
BCA Application fee for Amendment to Building Consent less than \$124,999	\$90.00				
BCA Application fee for Amendment to Building Consent greater than \$125,000	0.075% of project value				
BCA Application fee for Amendment to Building Consent greater than \$2,500,000	\$1,885.00				
BCA Application fee for Certificate for Public Use	\$90.00				
BCA Application fee for exemption to a Building Consent	\$90.00				
BCA Application fee for building consents not entered as an online application to cover additional administration costs	\$125.00				
Fireplace fixed fee (includes one inspection, BCA & CCC application fee)	\$495.00				
Demolition/Removal Application (includes one inspection)					
Temporary Building Application fixed fee (includes marquees, first inspection, BCA and CCC application fee)	\$530.00				
Recovery of building staff time					
Building Management Officer (hourly rate)	\$245.00				
Business Support Officers (hourly rate)	\$170.00				
Registration of exemption from Building Consent (plus BCA fee)	\$325.00				
Application to reliven existing consent (after CCC decision)	\$595.00				

Amendment to Building Consent (minimum fee plus BCA fee)	\$290.00				
Application for extension of time to start or to complete the project covered by a building consent	\$190.00				
Amendment to Building Consent (minimum fee) (Processed URGENTLY) processed within five working days after lodgement has been accepted (plus BCA fee)	\$605.00				
Site inspections					
These are minimum non-refundable application fees based on a 45-minute inspection. After 45 minutes inspections will be charged out per 15 minutes based on the 45-minute fee.					
The actual type and number of inspections required will be assessed during the processing of the building consent and payment for these inspections will be made when uplifting the building consent. This is an estimate only, and the cost of additional inspections will be recovered from the applicant before a Code Compliance Certificate is issued.					
Inspections All Classes (45 minute minimum charge)	\$181.00				
Inspections All classes (per 15 minutes after the minimum)	\$60.30				
After hours inspections (per 30 minutes)	\$300.00				
Inspection cancellation fee (cancellations within 24 hours of booked inspection OR works not ready for inspection)	\$180.00				
Code Compliance Certificate application fee					
Residential	\$205.00				
Commercial	\$415.00				
Preparation and issuance of compliance schedule (hourly charge)	\$240.00				
Amendments to Compliance Schedule (hourly rate)	\$240.00				
Infringements in accordance with the Building Act 2004 Schedule 1					
Infringement offences and fees Regulations 2007 (no GST)					

Infringements in accordance with Building Act 2004 Schedule 1 Infringement offences and fees Regulations 2007	As per schedule	Schedule 1 https://www.legislation.govt.nz/regulation/public/2007/0403/latest/whole.html			
Other charges					
Miscellaneous certificates	\$315.00				
Certificates of Title and Consent Notices (per certificate)	\$31.00	\$32	\$ 1.00	3%	\$32 as per RMA fee
Change of Use Notification (s114-s115 Building Act 2004) (plus normal consent fees if additional building work is required to meet compliance)	\$190.00				
Council Information Memorandum (minimum fee)	\$90.00				
Project Information Memorandum (minimum fee)	\$90.00				
Registration of certificate (s73 Building Act 2004)	Actual costs				
Certificate issued under s77 of the Building Act 2004	Actual costs				
Building Code Certificates for new/ renewal applications for a On/Off Club licence issued pursuant to section 100(f) of the Sale & Supply of Alcohol Act 2012.	\$165.00				
Building Warrant of Fitness – annual	\$145.00				
Building Warrant of Fitness – audit inspection (hourly rate, minimum charge of one hour)	\$240.00				
Producer Statements/Engineers' Designs/Specialist Services – Peer reviews external specialist charges	At cost				
Certificates of Acceptance (s96–99 Building Act 2004) NOTE: fees associated with processing and inspecting the application is additional to this charge- (plus BCA fee)	\$1,215.00				To be removed and replaced with objective build aligned structure of fees below. This is also designed to deal with the granny flats legislation and ensure that when COA's are applied for by those that have carried out works that we recover the costs for the more complex works like dwellings.
	Plus actual costs				

Certificate of Acceptance for a project with a value of \$124,999 or less NOTE: Processing, inspection, and BCA fees are additional to this fee		\$ 1,250.00			20 applications in the last FY most were under this threshold. More expensive works are often things like dwellings that require a much more complex assessment which is more time consuming
Certificate of Acceptance for a project with a value of \$125,000 or more NOTE: Processing, inspection, and BC fees are additional to this fee		\$ 2,500.00			To recover the costs of more complex assessments, aligned with objective build value thresholds
Notification of Existing Building Work/Existing Fire Appliance (per notification)	\$625.00				
Certificates for Public Use (s363A Building Act 2004) Processed within 20 working days (includes BCA fee and one inspection)	\$455.00				Wording adjusted to reflect inclusion of BCA fee and one inspection and timeframe
Urgent Certificate for Public Use (s363A Building Act 2004) Processed within 5 working days, unless further information is requested (includes BCA fee and one inspection)	\$645.00				Wording adjusted to reflect inclusion of BCA fee and one inspection
BRANZ levy (per \$1000 value of work)	\$1.00				
Building levy (per \$1000 value of work over \$20,444)	\$1.75				
Swimming Pool inspection	\$100.00				
Building Compliance Officer (Hourly rate min charge one hour)		\$ 240.00			New charge aligned with hourly rates to provide clarity

Fee / charge - Alcohol and Gambling	2025/26	2026/27	Difference	Change %	Notes
District Liquor Licensing fees		Set by legislation cannot be changed			
(set by Sale and Supply of Alcohol Act 2012)					
On/Off/Club Alcohol Licence Application Fee					
(based on classification)					
- Very Low Risk	\$368.00				
- Low Risk	\$609.50				
- Medium Risk	\$816.50				
- High Risk	\$1,023.50				
- Very High Risk	\$1,207.50				
On/Off/Club Alcohol Licence Annual Fee					
(based on classification)					
- Very Low Risk	\$161.00				
- Low Risk	\$391.00				
- Medium Risk	\$632.50				
- High Risk	\$1,035.00				
- Very High Risk	\$1,437.50				
Special Licence (Class Based)					
- Class 1 (Large)	\$575.00				
- Class 2 (Medium)	\$207.00				
- Class 3 (small)	\$63.25				
Miscellaneous Alcohol Licence Fees					
Managers Certificates	\$316.25				
Temporary Authority	\$296.70				
Compliance Certificates (For New Alcohol Licences)					
Gambling Act 2003		Can be set by Council			
Class 4 Gaming & TAB Venue Application Fee	\$650.00	\$ 675.00	\$ 25.00	3.8%	
Class 4 Gaming & TAB Venue Application Processing Fee (Hourly rate)	\$230.00	\$ 240.00	\$ 10.00	4.3%	
Inspection/Enforcement Fees					

Alcohol Licence Inspector (Hourly Fee)	\$230.00				Covered by licence fees to be removed
Infringements in accordance with the Sale and Supply of Alcohol Regulations 2013 (no GST)	As per regulations (\$250-\$1000)				
Alcohol Bylaw					
Alcohol Bylaw Exemption	\$52.00	\$ 54.00	\$ 2.00	3.8%	

Fee / charge - Food	2025/26	2026/27	Difference	Change %	Notes
Registration Fees					
New Food Control Plan Registration – 1 Year Registration (excludes verification)	\$400.00	\$415.00	\$ 15.00	3.8%	
New National Programme Registration (All Levels) – 2 Year Registration (excludes verification)	\$400.00	\$415.00	\$ 15.00	3.8%	
MPI Domestic Food Business Levy					
Year One Levy (2025) (per Site)	\$66.13				Set by central government
Year Two Levy (2026) (per Site)	\$99.19		\$110.19		Set by central government + \$11 territorial authority handling charge
Year Three levy (2027) (per Site)	\$132.25		\$143.25		Set by central government + add \$11 territorial authority handling charge
Miscellaneous Food Registration Fees					
Significant Change Fee (FCPs & NPs)	\$150.00	\$155.00	\$ 5.00	3.3%	
Significant Amendment Fee (FCPs Only) (excludes verification)	\$200.00	\$205.00	\$ 5.00	3.8%	
Renewal of Registration	\$190.00	\$195.00	\$ 5.00	2.6%	
Late Payment Penalty for overdue invoices	10%				
Verification Fees					
Verification Base Fee (NPs & FCPs) – Includes first two hours then hourly rate applies.	\$500.00	\$520.00	\$ 20.00	4.0%	
EHO/Verifier Hourly Rate - invoiced in 15 min blocks (includes email close out of corrective actions)	\$220.00	\$230.00	\$ 10.00	4.5%	
Late cancellation/postponement or failure to attend verification penalty (<48 hours' notice)	\$110.00	\$115.00	\$ 5.00	4.5%	
Verification Revisit/failure to complete CARs Fee (second and subsequent visits)	\$200.00	\$205.00	\$ 5.00	2.5%	
Enforcement Fees					

Infringement for failing to register a food control plan or national programme with the appropriate authority in accordance with Food Act 2014 (no GST)	\$450.00				Cannot be changed. Set by legislation.
Other Food Act 2014 infringements in accordance with Food Regulations 2015 Schedule 2 Infringement Offences and Fees (no GST)	As per schedule				Cannot be changed. Set by legislation
	(\$300 - \$450)				Cannot be changed. Set by legislation
Food Safety Officer Hourly Rate (where enforcement action is required)	\$260.00	\$ 270.00	\$ 10.00	3.8%	
Request for review of enforcement	\$125.00	\$ 130.00	\$ 5.00	4.0%	

Fee / charge - Community Facilities	2025/26	2026/27	Difference	Change %	Notes
Tongariro Domain					
Hire (commercial event) per day	\$550.00	\$ 570.00	\$ 20.00	3.6%	
Commercial event – Set up (minimum per day)	\$275.00	\$ 285.00	\$ 10.00	3.6%	
Community event - Set up (minimum per day)	\$210.00	\$ 215.00	\$ 5.00	2.4%	
Community event – Operational (minimum per day)	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Community/Commercial event - Bond (no GST)	\$500.00 to \$3,000.00				
Riverside Park					
Hire (commercial event)	POA				
Community event - Set up (minimum per day)	\$210.00	\$ 215.00	\$ 5.00	2.4%	
Community event - Operational (minimum per day)	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Bond (no GST)	\$500.00 to \$3,000.00				
Riverside Park - Amphitheatre					
Hire (commercial event)	POA				
Community event - Set up (minimum per day)	\$210.00	\$ 215.00	\$ 5.00	2.4%	
Community event - Operational (minimum per day)	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Bond (no GST)	\$500.00 to \$3,000.00				
Owen Delany Park					
Ground hire (commercial event)	POA				
Bond (no GST)	\$500.00 to \$3,000.00				
Owen Delany Park Entire Venue					
Operational Day	\$1,925.00	\$ 1,990.00	\$ 65.00	3.4%	
Set Up / Pack Down Day	\$960.00	\$ 995.00	\$ 35.00	3.6%	
Corporate Lounges					

Hourly rate for community groups only	\$50.00	\$ 52.00	\$ 2.00	4.0%
Full day	\$240.00	\$ 250.00	\$ 10.00	4.2%
Downstairs Lounge				
Hourly rate for community groups only	\$24.00	\$ 25.00	\$ 1.00	4.2%
Full day	\$240.00	\$ 250.00	\$ 10.00	4.2%
Upstairs and downstairs – full day	\$415.00	\$ 430.00	\$ 15.00	3.6%
ODP Number 1 field plus grandstand	\$125.00	\$ 130.00	\$ 5.00	4.0%
General reserves and sportsgrounds (including Turangi and Mangakino)				
Hire (commercial event)				
- Set up (Commercial)	\$225.00	\$ 235.00	\$ 10.00	4.4%
- Operational (Commercial)	\$440.00	\$ 455.00	\$ 15.00	3.4%
- Bond (no GST)	\$500.00 to \$1,000.00			
General Reserves / Sportsgrounds (Community)	\$99.00	\$ 100.00	\$ 1.00	1.0%
Rugby (per field per season)	\$470.00	\$ 485.00	\$ 15.00	3.2%
Rugby (casual use per day)	\$99.00	\$ 100.00	\$ 1.00	1.0%
Rugby league (per field per season)	\$470.00	\$ 485.00	\$ 15.00	3.2%
Rugby league (casual use per day)	\$99.00	\$ 100.00	\$ 1.00	1.0%
Senior soccer (per field per season)	\$470.00	\$ 485.00	\$ 15.00	3.2%
Senior soccer (casual use per day)	\$99.00	\$ 100.00	\$ 1.00	1.0%
Touch (per field per season)	\$235.00	\$ 245.00	\$ 10.00	4.3%
Touch (casual use per day)	\$47.00	\$ 49.00	\$ 2.00	4.3%
Cricket (turf wicket per season)	\$675.00	\$ 700.00	\$ 25.00	3.7%
Cricket (turf wicket casual use per day)	\$340.00	\$ 350.00	\$ 10.00	2.9%
Cricket (artificial wicket per season)	\$135.00	\$ 140.00	\$ 5.00	3.7%
Cricket (artificial wicket casual use per day)	\$68.00	\$ 70.00	\$ 2.00	2.9%
Kaimanawa cricket pavilion (per day)	\$235.00	\$ 245.00	\$ 10.00	4.3%
Hourly rate for community groups only	\$50.00	\$ 52.00	\$ 2.00	4.0%
School group charges ODP and Crown Park	\$73.00	\$ 76.00	\$ 3.00	4.1%
Interschool Kiwi Sport and/or festival sports organised by Sports Advisory Council	Free			
Other sporting use and services	Price on enquiry			

Wedding Booking Fee	\$67.50	\$ 70.00	\$ 2.50	3.7%	
Nukuhau boat trailer park					
Bays 1-6, 8-13 and 15-19 (11m)	\$1,835.00	\$ 1,900.00	\$ 65.00	3.5%	
Bays 7, 14 and 20-49 (9.5m)	\$1,610.00	\$ 1,665.00	\$ 55.00	3.4%	
Reserve Applications					
Bond for processing commercial use of reserve (per hour) (no GST)	\$125.00	\$ 130.00	\$ 5.00	4.0%	
Leases and licences					
Ground rental for sporting and community leases (Taupō, per m2)	At cost (POA)				
Ground rental for sporting and community leases (Turangi, per m2)	At cost (POA)				
Te Mataapunna					
Clubroom					
Hourly community rate	\$ 24.00	\$ 25.00	\$ 1.00	4.2%	
Full day community	\$ 125.00	\$ 130.00	\$ 5.00	4.0%	
Full day commercial	\$ 210.00	\$ 215.00	\$ 5.00	2.4%	
Changing Rooms					
Double	\$ 30.00	\$ 31.00	\$ 1.00	3.3%	
All rooms	\$ 60.00	\$ 62.00	\$ 2.00	3.3%	
Entire Venue					
Full day community	\$ 185.00	\$ 190.00	\$ 5.00	2.7%	
Full day commercial	\$ 250.00	\$ 260.00	\$ 10.00	4.0%	
Hickling Park Change Rooms per day	\$ 30.00	\$ 31.00	\$ 1.00	3.3%	
Owen Delany Park Sports Hub					From Sept 2026 the new ODP sports hub will be open
Clubroom	\$ 50.00	\$ 52.00	\$ 2.00	4.0%	
Changing Room single	\$ 65.00	\$ 67.00	\$ 2.00	3.1%	
Changing Room double	\$ 130.00	\$ 135.00	\$ 5.00	3.8%	

Fee / charge - Health and Mobile Trade	2025/26	2026/27	Difference	Change %	Notes
New Health Registration Fees					
New hairdresser registration	\$415.00				Hairdresser regulations repealed. No longer registered or inspected. To be removed
(includes first inspection)					
New camping ground registration (includes first inspection)	\$415.00	\$ 430.00	\$ 15.00	4%	
New offensive trade registration (includes first inspection)	\$415.00	\$ 430.00	\$ 15.00	4%	
New funeral director registration (includes first inspection)	\$415.00	\$ 430.00	\$ 15.00	4%	
Renewal of Health Registration					
Renewal of hairdresser registration	\$230.00				Hairdresser regulations repealed. No longer registered or inspected. To be removed
(includes annual inspection)					
Renewal of camping ground registration (includes 1 hour inspection time, then hourly rate applies)	\$260.00	\$ 270.00	\$ 10.00	4%	
Renewal of offensive trade registration (includes annual inspection)	\$260.00	\$ 270.00	\$ 10.00	4%	
Renewal of funeral director registration (includes annual inspection)	\$260.00	\$ 270.00	\$ 10.00	4%	
Miscellaneous Health Fees					
Camping Ground Regulations Exemption Request	EHO hourly rate applies in				
Environment Health Officer (EHO) applicable in 15 minute blocks (including re-inspections) - \$240.00 per hour	\$ 230.00	\$ 60.00	\$ (170.00)	\$ (0.74)	15 min based charge hence the notable change already adjusted to match the increase from \$230 to \$235.
Fee / charge	2025/26	2026/27	Difference	Change %	
Mobile Trading Fees					
Public Place Bylaw trading approval for mobile vendors (annual fee)	\$88.00	\$ 91.00	\$ 3.00	3%	
No trading approval penalty	\$105.00	\$ 110.00	\$ 5.00	5%	
Venture Centre/Permitted Trading Location Fees					
Casual Fee (per day)	\$21.00	\$ 22.00	\$ 1.00	5%	
Weekly Fee	\$62.00	\$ 64.00	\$ 2.00	3%	
Monthly Fee	\$230.00	\$ 240.00	\$ 10.00	4%	
Annual fee Venture site	\$2,680.00	\$ 2,775.00	\$ 95.00	4%	

Fee / charge - Great Lake Center	2025/26	2026/27	Difference	Change %	Notes
Entire Venue					
Full day (commercial)	\$2,550.00	\$ 2,640.00	\$ 90.00	3.5%	
Full day (community)	\$1,250.00	\$ 1,295.00	\$ 45.00	3.6%	
Theatre including backstage rooms					
Full day (commercial)	\$1,350.00	\$ 1,395.00	\$ 45.00	3.3%	
Full day (community)	\$720.00	\$ 745.00	\$ 25.00	3.5%	
Multi Show Day (Commercial)	\$1,810.00	\$ 1,875.00	\$ 65.00	3.6%	
Multi Show Day (Community)	\$935.00	\$ 970.00	\$ 35.00	3.7%	
Theatre only					
Full day (commercial)	\$1,065.00	\$ 1,100.00	\$ 35.00	3.3%	
Full day (community)	\$560.00	\$ 580.00	\$ 20.00	3.6%	
Hourly (community - with technical support)	\$190.00	\$ 195.00	\$ 5.00	2.6%	
Hourly (community – no technical support)	\$73.00	\$ 76.00	\$ 3.00	4.1%	
Hall					
Full day (commercial)	\$1,065.00	\$ 1,100.00	\$ 35.00	3.3%	
Full day (community)	\$560.00	\$ 580.00	\$ 20.00	3.6%	
Hall/Eastwing					
Full day (commercial)	\$1,350.00	\$ 1,395.00	\$ 45.00	3.3%	
Full day (community)	\$720.00	\$ 745.00	\$ 25.00	3.5%	
Eastwing/Conservatory					
Full Day	\$470.00	\$ 485.00	\$ 15.00	3.2%	
Community group short hire hourly rate (minimum of 2 hours)	\$73.00	\$ 76.00	\$ 3.00	4.1%	
Rimu Room					
Full Day (one room)	\$210.00	\$ 210.00	\$ -	0.0%	
Full Day (two rooms)	\$380.00	\$ 395.00	\$ 15.00	3.9%	
Community group short hire hourly rate (minimum of 2 hours)	\$47.00	\$ 49.00	\$ 2.00	4.3%	
Green Room					
Full Day	\$245.00	\$ 255.00	\$ 10.00	4.1%	
Community group short hire hourly rate (minimum of 2 hours)	\$47.00	\$ 49.00	\$ 2.00	4.3%	
Upper Foyer - Full Day	\$185.00	\$ 190.00	\$ 5.00	2.7%	
Lower Foyer - Full Day	\$185.00	\$ 190.00	\$ 5.00	2.7%	
Kitchen					
Full Day	\$245.00	\$ 255.00	\$ 10.00	4.1%	
Hourly rate	\$42.00	\$ 43.00	\$ 1.00	2.4%	

Fee / charge - Taupō Events Centre	2025/26	2026/27	Difference	Change %	Notes
Taupō Events Centre - Stadium and Associated Rooms					
Stadium					
Hourly rate (community only)	\$105.00	\$ 110.00	\$ 5.00	5%	
Full day (commercial)	\$1,455.00	\$ 1,505.00	\$ 50.00	3%	
Full day (community)	\$730.00	\$ 755.00	\$ 25.00	3%	
Full Court					
Hourly Rate (commercial)	\$57.00	\$ 59.00	\$ 2.00	4%	
Hourly rate (community)	\$34.00	\$ 35.00	\$ 1.00	3%	
Full day (commercial)	\$515.00	\$ 535.00	\$ 20.00	4%	
Full day (community)	\$290.00	\$ 300.00	\$ 10.00	3%	
Clubroom					
Hourly rate (community only)	\$47.00	\$ 49.00	\$ 2.00	4%	
Full day (commercial)	\$250.00	\$ 260.00	\$ 10.00	4%	
Function Room					
Hourly rate (community only)	\$73.00	\$ 76.00	\$ 3.00	4%	
Full day (commercial)	\$465.00	\$ 480.00	\$ 15.00	3%	
Entire Venue					
Full day (commercial)	\$2,080.00	\$ 2,155.00	\$ 75.00	4%	
Full day (community)	\$1,250.00	\$ 1,295.00	\$ 45.00	4%	
Climbing Wall					
Casual entry					
Adult (16+)	\$15.50	\$ 16.00	\$ 0.50	3%	
Student (any student with valid ID)	\$13.00	\$ 13.50	\$ 0.50	4%	
Child (under 16)	\$12.00	\$ 12.50	\$ 0.50	4%	
Bouldering (non-roped and low level)	\$7.80	\$ 8.07	\$ 0.27	4%	
Harness hire (Casual visitors need to hire a harness unless they are bringing their own)	\$6.20	\$ 6.50	\$ 0.30	5%	
Memberships					
Adult					
- 3 months	\$155.00	\$ 160.00	\$ 5.00	3%	
- 6 months	\$232.50	\$ 240.00	\$ 7.50	3%	
- 12 months	\$387.50	\$ 400.00	\$ 12.50	3%	

Senior / student					
- 3 months	\$135.00	\$ 140.00	\$ 5.00	4%	
- 6 months	\$205.00	\$ 210.00	\$ 5.00	2%	
- 12 months	\$340.00	\$ 350.00	\$ 10.00	3%	
Child (6 - 15 years)					
- 3 months	\$120.00	\$ 125.00	\$ 5.00	4%	
- 6 months	\$180.00	\$ 185.00	\$ 5.00	3%	
- 12 months	\$300.00	\$ 310.00	\$ 10.00	3%	
Chalkies climbing club – one class per week (ages 5 – 12)					
Per term and includes tuition and equipment hire during group lesson, 1 group lessons per week and weekend/school holidays, general membership during scheduled opening hours	\$99.00	\$ 100.00	\$ 1.00	1%	
Chalkies climbing club-- two classes per week (ages 5 – 12)					
Per term and includes tuition and equipment hire during group lessons, 2 group lessons per week and weekend/school holidays, general membership during scheduled opening hours	\$125.00	\$ 130.00	\$ 5.00	4%	
Stalactites youth club – one class per week (ages 13 – 17)					
Per term and includes tuition and equipment hire during group lesson, 1 group lessons per week and weekend/school holidays, general membership during scheduled opening hours	\$115.00	\$ 120.00	\$ 5.00	4.3%	
Stalactites youth club – two classes per week (ages 13 – 17)					

Per term and includes tuition and equipment hire during group lessons, 2 group lessons per week and weekend/school holidays, general membership during scheduled opening hours	\$148.00	\$ 155.00	\$ 7.00	4.7%	
Fitness Studio					
Casual entry					
Adult (16 +)	\$18.50	\$ 19.00	\$ 0.50	2.7%	
Senior / Student					
(Senior is 65+ years. Students must present current New Zealand student ID – minimum age is 16 unsupervised or 14 with an adult)	\$11.00	\$ 11.50	\$ 0.50	4.5%	
Memberships*					
Adult					
- 3 months	\$185.00	\$ 190.00	\$ 5.00	2.7%	
- 6 months	\$277.50	\$ 285.00	\$ 7.50	2.7%	
- 12 months	\$462.50	\$ 475.00	\$ 12.50	2.7%	
Senior / Student					
- 3 months	\$110.00	\$ 115.00	\$ 5.00	4.5%	
- 6 months	\$165.00	\$ 172.50	\$ 7.50	4.5%	
- 12 months	\$275.00	\$ 287.50	\$ 12.50	4.5%	
Memberships including pool					
Adult					
- 3 months	\$279.00	\$ 288.00	\$ 9.00	3.2%	Two memberships added together minus 10%
- 6 months	\$416.20	\$ 432.00	\$ 15.80	3.8%	
- 12 months	\$695.20	\$ 720.00	\$ 24.80	3.6%	
Senior / Student					
- 3 months	\$164.70	\$ 171.00	\$ 6.30	3.8%	
- 6 months	\$247.50	\$ 256.50	\$ 9.00	3.6%	
- 12 months	\$409.50	\$ 427.50	\$ 18.00	4.4%	
* Memberships can be paid by monthly direct debit	POA				

(minimum three-month term)	<i>(based on membership prices and any processing or administration costs)</i>		
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Fee / charge - Aquatics - AC Baths	2025/26	2026/27	Difference	Change %	Notes
Casual Entry					Fees rounded to nearest \$1 or 50c due to cash requirements
Adult (16 +) (includes pool and sauna)	\$12.50	\$ 13.00	\$ 0.50	4.0%	
Senior / Student (Senior is 65+ years. Students must present current New Zealand student ID)	\$7.30	\$ 7.50	\$ 0.20	2.7%	
Child (6 - 15 years)	\$6.30	\$ 6.50	\$ 0.20	3.2%	
LOCAL Child 5 years and under (includes one free adult for supervision. With VISITOR child 5 years and under (includes one free adult for supervision))	Free				
Family Pass (2 adults & 3 children, or 1 adult & 4 children)	\$30.00	\$ 31.00	\$ 1.00	3.3%	
Spectator	\$1.50	\$ 1.50	\$ -	0.0%	
Private thermal pool (minimum two people, 18 years + only)	\$15.00 per person	\$ 15.50	\$ 0.50	3.3%	
Hydro Slide (unlimited rides)	\$8.80	\$ 9.00	\$ 0.20	2.3%	
Aqua Fitness Class Casual Entry					
Excludes pool entry	\$6.80	\$ 7.00	\$ 0.20	2.9%	
Adult includes pool entry	\$19.00	\$ 19.50	\$ 0.50	2.6%	
Senior / Student includes pool entry	\$14.00	\$ 14.50	\$ 0.50	3.6%	
Memberships*					
Adult pool					
- 3 months	\$125.00	\$ 130.00	\$ 5.00	4.0%	
- 6 months	\$185.00	\$ 195.00	\$ 10.00	5.4%	
- 12 months	\$310.00	\$ 325.00	\$ 15.00	4.8%	
Senior / Student pool					
- 3 months	\$73.00	\$ 75.00	\$ 2.00	2.7%	
- 6 months	\$110.00	\$ 112.50	\$ 2.50	2.3%	
- 12 months	\$180.00	\$ 187.50	\$ 7.50	4.2%	

Child (6 - 15 years) pool						
- 3 months	\$62.00	\$ 65.00	\$ 3.00	4.8%		
- 6 months	\$94.00	\$ 97.50	\$ 3.50	3.7%		
- 12 months	\$155.00	\$ 162.50	\$ 7.50	4.8%		
Family pool						
- 3 months	\$250.00	\$ 260.00	\$ 10.00	4.0%		
- 6 months	\$360.00	\$ 370.50	\$ 10.50	2.9%		
- 12 months	\$565.00	\$ 585.00	\$ 20.00	3.5%		
Aqua fitness class includes pool entry						
Adult						
- 3 months	\$190.00	\$ 195.00	\$ 5.00	2.6%		
- 6 months	\$290.00	\$ 300.00	\$ 10.00	3.4%		
- 12 months	\$480.00	\$ 495.00	\$ 15.00	3.1%		
Senior / Student						
- 3 months	\$140.00	\$ 145.00	\$ 5.00	3.6%		
- 6 months	\$210.00	\$ 215.00	\$ 5.00	2.4%		
- 12 months	\$350.00	\$ 360.00	\$ 10.00	2.9%		
*Memberships can be paid by monthly direct debit (minimum three month term)	POA					
	<i>(based on membership prices and any processing or administration costs)</i>					
Swim school						
Child learn to swim lesson	\$15.50	\$ 16.00	\$ 0.50	3.2%		
Adult	\$22.00	\$ 23.00	\$ 1.00	4.5%		
Adult private lesson	\$57.00	\$ 59.00	\$ 2.00	4%	Recommendation to remove - no adults for 2 years 0 revenue from these charges, roll into a single private lesson line	
Private lesson	\$43.00	\$ 45.00	\$ 2.00	4.7%	Removed child make just general private lesson	
Holiday intensive block	\$83.00	\$ 86.00	\$ 3.00	3.6%		
Fee / charge - Tūrangi Pool	2025/26	2026/27	Difference	Change %	Note	

Casual Entry					Fees rounded to nearest \$1 or 50c due to cash requirements this is important in Tūrangi with the loss of Kiwibank making cash exchange in Tūrangi difficult
Adult (16+ years)	\$6.70	\$ 7.00	\$ 0.30	4.5%	
Senior / Student (Senior is 65+ years. Students must present current New Zealand student ID)	\$5.70	\$ 6.00	\$ 0.30	5.3%	
Child (6 - 15 years)	\$ 4.70	\$ 5.00	\$ 0.30	6.4%	
LOCAL Child 5 years and under	Free				
(includes one free adult for supervision. With proof of address)					
VISITOR child 5 years and under (includes one free adult for supervision)	\$4.20	\$ 4.50	\$ 0.30	7.1%	
Family (2 adults & 3 children, or 1 adult & 4 children)	\$25.00	\$ 26.00	\$ 1.00	4.0%	
Spectator	Free				
Concession cards (20 swims)					
- Adult	\$88.00	\$ 91.00	\$ 3.00	3.4%	
- Senior / Student	\$51.00	\$ 55.00	\$ 4.00	7.8%	We have been undercharging for these senior concession cards for some time. Is cheaper than child entry current should be priced based on 13 swims.
Adult					
- 3 months	\$190.00	\$ 195.00	\$ 5.00	2.6%	
- 6 months	\$290.00	\$ 300.00	\$ 10.00	3.4%	
- 12 months	\$480.00	\$ 495.00	\$ 15.00	3.1%	
Senior / Student					
- 3 months	\$140.00	\$ 145.00	\$ 5.00	3.6%	

Memberships					
Adult					
- 3 months	\$67.00	\$ 70.00	\$ 3.00	4.5%	
- 6 months	\$100.00	\$ 105.00	\$ 5.00	5.0%	
- 12 months	\$165.00	\$ 175.00	\$ 10.00	6.1%	
Senior / student					
- 3 months	\$57.00	\$ 60.00	\$ 3.00	5.3%	
- 6 months	\$86.00	\$ 90.00	\$ 4.00	4.7%	
- 12 months	115	\$ 150.00	\$ 35.00	30%	This was an error for a number of years and was under collecting vs the usual concession prices. It should be based on 25 swims at senior concession prices
Child (6 - 15 years)					
- 3 months	\$47.00	\$ 50.00	\$ 3.00	6.4%	
- 6 months	\$70.00	\$ 75.00	\$ 5.00	7.1%	
- 12 months	\$115.00	\$ 125.00	\$ 10.00	8.7%	
Family					
(2 adults & 3 children, or 1 adult & 4 children)					
- 3 months	\$180.00	\$ 185.00	\$ 5.00	2.8%	
- 6 months	\$260.00	\$ 270.00	\$ 10.00	3.8%	
- 12 months	\$435.00	\$ 450.00	\$ 15.00	3.4%	
Fee / charge - Mangakino					
	2025/26	2026/27			
Casual Entry					
Adult (16+ years)	Free				
Senior / Student	Free				
Child (6 - 15 years)	Free				
Child 5 years and under	Free				
Spectator	Free				
Bond (no GST)	Free				

Fee / charge - Libraries	2025/26	2026/27	Difference	Change %	Notes
Membership fees					
Local residents and rate payers (fee covers the cost of a library card)	\$1.50	\$ 1.50	\$ -	0.0%	
Temporary residents and visitors (Six month subscription)	\$21.00	\$ 22.00	\$ 1.00	4.8%	
Replacement membership card	\$2.00	\$ 2.00	\$ -	0.0%	
Borrowing fees					
Books (28 days)	Free				
Magazines (14 days)	Free				
e-Books and e-Audiobooks	Free				
New Releases / Hot Picks (14 days)	\$3.00	\$ 3.50	\$ 0.50	16.7%	Has been held flat since 24/25 due to low \$ value. Small increase in \$ terms
DVD TV series (multiple discs) (14 days)	\$5.00	\$ 5.50	\$ 0.50	10.0%	as above
All other DVDs (7 days)	\$3.00	\$ 3.50	\$ 0.50	16.7%	as above
Reserves - adult (per item)	Free				
Reserves – kids and teen books	Free				
Interloan – search fee (per book)	\$5.00	\$ 5.50	\$ 0.50	10.0%	
Interloan – postage	\$11.00	\$ 11.50	\$ 0.50	4.5%	
Interloan - renewal	\$4.00	\$ 4.50	\$ 0.50	12.5%	Has been held flat since 24/25 due to low \$ value. Small increase in \$ terms
Overdue fees					
New releases / Hot picks / DVDs / CDs	Recharged full rental amount when two days overdue				
Other items	No fee				
Damaged / lost books (replacement) / per item	Replacement cost plus \$10 admin per invoice raised				
Book a Librarian Session (Research & Computer support) (up to a maximum of 2 hours research support)	\$21.00	\$ 22.00	\$ 1.00	4.8%	

Meeting Room hire fees					
Hourly rate (community) (free for education related purpose)	\$26.00	\$ 27.00	\$ 1.00	3.8%	
Daily rate (community)	\$140.00	\$ 145.00	\$ 5.00	3.6%	
Hourly rate (commercial)	\$47.00	\$ 49.00	\$ 2.00	4.3%	
Daily rate (commercial)	\$335.00	\$ 345.00	\$ 10.00	3.0%	

Fee / charge - Taupō Museum and Art Gallery	2025/26	2026/27	Difference	Change %	Notes
Entry					
Ratepayers and residents	Free				
Adults	\$6.00	\$ 6.50	\$ 0.50	8.3%	Has been held flat since 24/25 due to low \$ value. Small increase in \$ terms
Senior / Students over 18	\$4.00	\$ 4.50	\$ 0.50	12.5%	As above
Students under 18 / Children	Free				
Large groups - 8 or more (per person)	\$4.00	\$ 4.50	\$ 0.50	12.5%	As above
Children – workshop activity (per person)	\$5.00	\$ 5.50	\$ 0.50	10.0%	As above
Research Fee (up to a maximum of two hours)	\$21.00	\$ 22.00	\$ 1.00	4.8%	
Exhibition Space					
One artist (6 week booking)	\$520.00	\$ 540.00	\$ 20.00	3.8%	
Up to two artists (6 week booking)	\$780.00	\$ 805.00	\$ 25.00	3.2%	
Three or more artists (6 week booking)	\$935.00	\$ 970.00	\$ 35.00	3.7%	
Ora Garden					
Community group (per hour, eligibility at discretion of management)	\$31.00	\$ 32.00	\$ 1.00	3.2%	
Corporate group (per hour)	\$62.00	\$ 64.00	\$ 2.00	3.2%	
Weddings (base fee) additional charges may apply	\$365	\$ 380.00	\$ 15.00	4.1%	
Wedding photos only	\$31.00	\$ 32.00	\$ 1.00	3.2%	
Workshop (Niven Room)					
Community rate (per person, subject to duration of workshop)	\$10.50	\$ 11.00	\$ 0.50	4.8%	
Gallery space (Niven Room)					
Hourly rate (community)	\$34.00	\$ 35.00	\$ 1.00	2.9%	
Hourly rate (commercial)	\$50.00	\$ 52.00	\$ 2.00	4.0%	
Community rate (6-week booking)	\$305.00	\$ 315.00	\$ 10.00	3.3%	
Commercial rate per month (6-week booking)	\$515.00	\$ 535.00	\$ 20.00	3.9%	
Touring Exhibitions (selected tours)					

Ratepayers and residents	\$6.00	\$ 6.50	\$ 0.50	8.3%	Has been held flat since 24/25 due to low \$ value. Small increase in \$ terms
Adults (includes entry fee)	\$12.50	\$ 13.00	\$ 0.50	4.0%	
Senior / Students over 18 (includes entry fee)	\$4.00	\$ 4.50	\$ 0.50	12.5%	Has been held flat since 24/25 due to low \$ value. Small increase in \$ terms
Students under 18 / Children	Free				
Photographs					
A4	\$16.00	\$ 16.50	\$ 0.50	3.1%	
A3	\$21.00	\$ 22.00	\$ 1.00	4.8%	
A2	\$38.00	\$ 39.00	\$ 1.00	2.6%	
A1	\$48.00	\$ 50.00	\$ 2.00	4.2%	
Digital copy on CD	\$35.00	\$ 36.00	\$ 1.00	2.9%	

Fee / charge - Community Halls	2025/26	2026/27	Difference	Change %	Notes
Bond (no GST) (All Users EXCEPT Hourly Users) - DAMAGE & CLEANING	\$260.00	\$ 270.00	\$ 10.00	3.8%	
Bond (alcohol) (no GST)	\$365.00	\$ 380.00	\$ 15.00	4.1%	
Community Groups - Hourly Rate (All halls including Tūrangi Gym)	\$18.00	\$ 18.50	\$ 0.50	2.8%	
Community Groups - Full Day Rate (8 – 24 hours)	\$145.00	\$ 150.00	\$ 5.00	3.4%	
Non-Community Groups - Hourly rate	\$39.00	\$ 40.00	\$ 1.00	2.6%	
Non-Community Groups - Full Day Rate (8 – 24 hours)	\$310.00	\$ 320.00	\$ 10.00	3.2%	
Turangi Gym - Hourly Rate (casual use)	\$21.00	\$ 22.00	\$ 1.00	4.8%	
Sports Clubs Usage Annual Charge (up to 30 hours per year)	\$365.00	\$ 380.00	\$ 15.00	4.1%	

Fee / charge - Superloo	2025/26	2026/27	Difference	Change %	Notes
Entry fee	Free				To be removed superloo is no longer staffed and showers are now closed
Shower (includes towel, shampoo and soap) (for every five minutes, KiwiGash used, no cash onsite)	\$6.50	\$ 6.50	\$	0%	
Locker	Free				

Fee / charge - Cemeteries	2025/26	2026/27	Difference	Change %	Notes
Purchase of Plot					
Burial					
- 0 – 5 Years	Free				
- 6 – 12 Years	\$780.00	\$ 805.00	\$ 25.00	3.2%	
- 12+ Years	\$1,040.00	\$ 1,075.00	\$ 35.00	3.4%	
Ashes (up to two interments of ashes in one plot) (all ages)	\$260.00	\$ 270.00	\$ 10.00	3.8%	
Internment*					
Burial					
- 0 – 5 Years	\$210.00	\$ 215.00	\$ 5.00	2.4%	
- 6 –12 Years	\$310.00	\$ 320.00	\$ 10.00	3.2%	
- 12+ Years	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Ashes (all ages)	\$100.00	\$ 105.00	\$ 5.00	5.0%	
Ashes into an existing grave	\$105.00	\$ 110.00	\$ 5.00	4.8%	
* Additional fee for internment (ashes or burial) on a Saturday, Sunday or public holiday	Double standard charge				
Natural burial					
Purchase of plot (all ages)	\$1,040.00			\$2,200.00	Land required is larger than a regular burial (approx 2 regular graves in width), therefore officers advise an increase for the cost of land + additional cost for a tree of approximately \$200
Internment (all ages)	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Opepe Cremation Berm Plots					
All ages (up to six interments of ashes in one plot)	\$780.00	\$ 805.00	\$ 25.00	3.2%	
Wairarapa Moana Māori - Mangakino Cemetery					

Purchase of plot	*No purchase of plot fee for Wairarapa Moana Descendants				
Internment	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Other					
Purchase of Family Plots - Burials & Ashes	POA				
Disinterment	POA				
Reinternment	POA				
Special Culture Needs	POA				

Fee / charge - Transport	2025/26	2026/27	Difference	Change %	Notes
Vehicle Crossing Bond (no GST) – all areas					
Urban residential crossing	Nil				No change
Urban commercial or industrial crossing	Nil				No change
Rural crossing	Nil				No change
Stock Underpasses					
Legal fees relating to registration of license to occupy road reserve	\$750.00	\$ 775.00	\$ 25.00	3.3%	
Processing and approving underpass application in relation to engineering, design, location and traffic management	\$750.00	\$ 775.00	\$ 25.00	3.3%	
Biannual maintenance inspection fee	\$375.00	\$ 390.00	\$ 15.00	4.0%	
Overweight Vehicle permits					
– set under Land Transport (Certification and Other Fees) Regulations 2014					
Note: The fees below are for two years. Where applicable, if a permit is only issued for one year, then half the amount will be charged.					
Application for each single, multiple trip or linked permit where 3 or more working days available for processing	\$36.36	\$ -			These are now all done via NZTA Opermit. These don't need to be on a website as long as the information on how to apply is.
Application for each single, multiple trip or linked permit where less than 3 working days are available for processing	\$54.54	\$ -			As above
Application for each continuous or high productivity motor vehicle permit where 3 or more working days available for processing	\$109.10	\$ -			As above
Application for each continuous or high productivity motor vehicle where less than 3 working days available for processing	\$127.28	\$ -			As above
Application for renewal of each continuous permit where 3 or more working days available for processing	\$18.18	\$ -			As above

Application for renewal of each continuous permit where less than 3 working days available for processing	\$36.36	\$ -				As above
Miscellaneous						
Street name plate	At cost plus 10%					No change
Access way sign	At cost plus 10%					No change
Second coat seal	At cost plus 10%					No change
Traffic management plan						
Basic plan	\$105.00	\$ 110.00	\$ 5.00		5%	To be removed - reflects operational changes in the assessment of Temporary Traffic Management Plans following Waka Kotahi withdrawing the Code of practise for TTM and replacing it with NZGTTM, which materially changes the risk framework to remain aligned with current industry good practice under HSWA
Medium plan	\$260.00	\$ 270.00	\$ 10.00		3.8%	
Complex plan	\$415.00	\$ 430.00	\$ 15.00		3.6%	
Utility service providers traffic management plan	\$415.00	\$ 430.00	\$ 15.00		3.6%	
Road closure notifications						
Under Transport (Vehicular Traffic Road Closure Regulations 1965)	\$260.00	\$ 270.00	\$ 10.00		3.8%	Council no longer publishes the notices ourselves we design the advert and oversee the process to ensure it is published
(includes design and publication)						
Road Stopping						
Initial Application Fee (5 Hours)						This new fee will cover initial background research, discussions with solicitors, and time

<p>Note: This fee excludes survey costs, cost of any consents, public advertising, accredited agent fees, Land Information New Zealand (LINZ) fees, applicant and Road Controlling Authority legal fees, cost of Court and hearing proceedings, staff time beyond the initial five hours and registered land valuation</p>		<p>\$ 1,300.00</p>			<p>to prepare feedback for the applicant.</p>
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Fee / charge - Water Supply	2025/26	2026/27	Difference	Change %	Notes
Water connections to main – Urban areas					
Metered 20 mm connections (domestic)	\$2,055.00	\$ 2,125.00	\$ 70.00	3.4%	
Metered 20 mm connections (commercial)	\$2,289.00	\$ 2,370.00	\$ 81.00	3.5%	
Metered greater than 20 mm connections (commercial)	At Cost				
Upgrade domestic or commercial connection to include backflow prevention device and meter	At Cost				
Water connections to main – Rural areas					
20mm rural restricted metered domestic connection (using double check valve with restrictors) **	\$2,543.00	\$ 2,630.00	\$ 87.00	3.4%	
Metered greater than 20 mm connections (subject to allocation)	At Cost				
Other Works					
** If new connection requires pipe laying more than 4 m and or through hard surface / thrusting of road, additional cost will be recovered	** At Cost				
Toby turn on	\$321.00	\$ 330.00	\$ 9.00	2.8%	
Toby relocation – where connection to watermain does not change (up to 0.5m movement)	\$385.00	\$ 400.00	\$ 15.00	3.9%	
Toby relocation – where new connection to watermain is needed (includes disconnection of current connection)	\$1,304.00	\$ 1,350.00	\$ 46.00	3.5%	
Disconnection	\$456.00	\$ 470.00	\$ 14.00	3.1%	
Toby location	\$212.00	\$ 220.00	\$ 8.00	3.8%	
Final meter reading	\$175.00	\$ 180.00	\$ 5.00	2.9%	
Install new flow restrictor 20 mm connection (includes removal and install of new restrictor)	\$386.00	\$ 400.00	\$ 14.00	3.6%	
Visit to remove or reinstall existing flow restrictor 20 mm connection	\$251.00	\$ 260.00	\$ 9.00	3.6%	

Water Meter calibration checking application (refunded if in error)	\$540.00	At cost			
Hydrant Permit – fixed fee for new or replacement permit	\$132.00	\$ 135.00	\$ 3.00	2.3%	
Hydrant Permit – volume charge per m3	2.27				
Water Bylaw breach	Actual cost	At cost			
Hydraulic Model Impact Assessment Small Development (available in Taupo & Kinloch only)	At Cost	At cost			
Network Management Fee – 3 waters maintenance contractor price to oversee shutdowns and new connections	\$764.00	\$ 790.00	\$ 26.00	3.4%	
Hourly rates where a flat fee does not apply					
Maintenance contractor 2-man crew	\$158.00	\$ 165.00	\$ 7.00	4.4%	
Network Engineer	\$175.00	\$ 180.00	\$ 5.00	2.9%	
Wastewater					
Sewer Connections to Main (urban areas)					
New wastewater connections (to be done by registered and approved drain layer at owner’s cost), new connections require inspection and these fees are outlined below.					
Where a new sewer connection is required, and this involves work in the road corridor Taupo District Council will install the connection to the property boundary and the actual cost of the work will be charged.					
Site inspection fees, (including review of as built)	\$238.00	\$ 245.00	\$ 7.00	2.9%	
Pipe saddle no longer provided.					

Fee / charge- Trade Waste	2025/26	2026/27	Difference	Change %	Notes
Trade waste					
Permitted/Controlled Discharge (including final inspection)	\$295.00	\$ 305.00	\$ 10.00	3.4%	
Conditional Consent (covering 12 hours work including final inspection, including tanker disposal)	\$550.00	\$ 570.00	\$ 20.00	3.6%	
Hourly rate for applications (per hour)	\$155.00	\$ 160.00	\$ 5.00	3.2%	
Temporary Discharge (including final inspection)	\$295.00	\$ 305.00	\$ 10.00	3.4%	
Renewal Fee for Trade Waste Consents (plus additional hourly rate for more than 2 hours' time noting that site inspection charges may also apply)	\$145.00	\$ 150.00	\$ 5.00	3.4%	
Variation / Change of Details Request for permitted or conditional consents (plus additional hourly rate for more than 30-minute time noting that site inspection charges may also apply)	\$73.00	\$ 76.00	\$ 3.00	4.1%	
Special trade waste agreements, variations or renewals.	At cost				
Actual costs recovered including but not limited to consultant or legal fees					
Permitted/Controlled Discharge - Site Inspection / audit (per site visit)	\$210.00	\$ 215.00	\$ 5.00	2.4%	
Conditional Consent - Site Inspection (per site visit)	\$310.00	\$ 320.00	\$ 10.00	3.2%	
Temporary Discharge - Inspection / audit (per site visit)	\$310.00	\$ 320.00	\$ 10.00	3.2%	
Site Inspection / audit - Non-Compliance (per site visit)	\$310.00	\$ 320.00	\$ 10.00	3.2%	
Permitted/Controlled/Special (annual fee)	\$88.00	\$ 91.00	\$ 3.00	3.4%	
Conditional/Special - Risk Class 3	\$2,310.00	\$ 2,390.00	\$ 80.00	3.5%	
Conditional/Special - Risk Class 2 (annual fee)	\$1,405.00	\$ 1,455.00	\$ 50.00	3.6%	

Any temporary Discharge (annual fee)	\$295.00	\$ 305.00	\$ 10.00	3.4%	
Independent Monitoring (per sample collected)	\$315.00	\$ 325.00	\$ 10.00	3.2%	
Tankered Waste Consents (annual fee)	\$1,015.00	\$ 1,050.00	\$ 35.00	3.4%	

Fee / charge	2025/26	2026/27	Difference	Change %	Notes
Flow and load-based charge (for wastewater not of domestic nature)					
Taupō					
Flow (\$/m3)	\$3.60	\$ 3.72	\$ 0.13	3.5%	
cBOD5 (\$/kg)	\$0.80	\$ 0.83	\$ 0.03	3.7%	
TSS (\$/kg)	\$0.50	\$ 0.52	\$ 0.02	4.0%	
TN (\$/kg)	\$4.20	\$ 4.30	\$ 0.10	2.4%	
TP (\$/kg)	\$17.20	\$ 17.80	\$ 0.60	3.5%	

Fee / charge - Solid Waste	2025/26	2026/27	Difference	Change %	Notes
Broadlands Road Landfill					
Residential refuse collection (per bag up to 60L)	\$3.00	\$ 3.00	\$ -	0.0%	
Refuse – all vehicles, including trailers					
- Minimum charge	\$28.00	\$ 29.00	\$ 1.00	3.6%	
- per tonne	\$280.00	\$ 295.00	\$ 15.00	5.4%	Inflationary increase and government levy increase of \$5
Small load e.g. car (<100kg) (minimum charge)	\$28.00	\$ 29.00	\$ 1.00	3.6%	
Medium load e.g. small van, utility, trailer (<250kg) (minimum charge)	\$70.00	\$ 74.00	\$ 4.00	5.7%	
Large load e.g. large van, utility, trailer (<400kg) (minimum charge)	\$112.00	\$ 118.00	\$ 6.00	5.4%	
Green waste					
- Minimum charge	\$8.00	\$ 8.00	\$ -	0.0%	
- per tonne	\$78.00	\$ 80.00	\$ 2.00	2.6%	
Clean fill					Note: Council may no longer provide this service with the closure of Broadlands stage one. This charge will be removed at that time
- Minimum charge	\$2.70	\$ 3.00	\$ 0.30	11.1%	
- per tonne	\$27.00	\$ 30.00	\$ 3.00	11.1%	Adjusted to \$30 per tonne to reflect cost of disposal
Car tyre disposal (per tyre, maximum 4 tyres)	\$7.50	\$ 7.70	\$ 0.20	2.7%	
Concrete disposat					Crushed concrete sale and disposal special rates to be removed, concrete has to go to tip face.
Minimum charge	\$2.50	\$ 2.80	\$ 0.30	12%	
per tonne	\$27.00	\$ 28.00	\$ 1.00	4%	
Crushed concrete sale (per tonne)	\$16.50	\$ 17.00	\$ 0.50	3%	
Special waste – immediate burial					
- Minimum charge	\$29.00	\$ 30.00	\$ 1.00	3.4%	

- per tonne	\$290.00	\$ 300.00	\$ 10.00	3.4%	
Septage (fats, oils and grease) disposal	\$52.00	\$ 54.00	\$ 2.00	3.8%	
Septage disposal Ashwood	\$52.00	\$ 54.00	\$ 2.00	3.8%	
High volume commercial waste (Greater than 3,000 tonnes per year)	POA (price on application)	POA (price on application)			
District Transfer Stations					
Refuse (minimum charge)					
- Small load e.g. car (<100kg)	\$28.00	\$ 29.00	\$ 1.00	3.6%	
- Medium load e.g. small van, utility, trailer (<250kg)	\$70.00	\$ 74.00	\$ 4.00	5.7%	
- Large load e.g. large van, utility, trailer (<400kg)	\$112.00	\$ 118.00	\$ 6.00	5.4%	
Per tonne charge	\$280.00	\$ 295.00	\$ 15.00	5.4%	
Green waste (minimum charge)					
- Small load e.g. car (<100kg)	\$8.00	\$ 8.00	\$ -	0.0%	
- Medium load e.g. small van, utility, trailer (<250kg)	\$20.00	\$ 20.00	\$ -	0.0%	
- Large load e.g. large van, utility, trailer (<400kg)	\$31.00	\$ 32.00	\$ 1.00	3.2%	
Per tonne charge	\$78.00	\$ 80.00	\$ 2.00	2.6%	
Car tyre disposal (per tyre, maximum 4 tyres)	\$7.50	\$ 7.70	\$ 0.20	2.7%	
Residential refuse collection (per bag up to 60L)	\$3.00	\$3	\$ -	0.0%	
Fee / charge LITTER	2025/26	2026/27	Difference	Change %	
Infringement Fee - set under sections 13 and 14 of the Litter Act 1979		Cannot be changed, set by central government			
Deposited or left used cigarette or chewing gum in a public place	\$100.00				
Deposited or left litter in a public place	\$400.00				
Deposited or left litter in a private place without consent	\$400.00				
Deposited or left dangerous litter in a public place	\$400.00				

Deposited or left dangerous litter in a private place without consent	\$400.00				
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Fee / charge - Housing for the Elderly	2025/26	2026/27	Difference	Change %	Notes
Taupō					
Single Units (per person / per week)	\$175.00	\$ 180.00	\$ 5.00	2.9%	
Double Units (per couple / per week)	\$255.00	\$ 265.00	\$ 10.00	3.9%	
Tūrangi					
Single Units (per person / per week)	\$175.00	\$ 180.00	\$ 5.00	2.9%	
Double Units (per couple / per week)	\$255.00	\$ 265.00	\$ 10.00	3.9%	
Requests for additional tenants (over one for a single unit and over two for a double per unit)	POA				
Mangakino					
Single Units (per person / per week)	\$135.00	\$ 140.00	\$ 5.00	3.7%	
Fee / charge - Leases	2025/26	2026/27	Difference	Change %	
Taupo CBD Rental Spaces charges					
A limited number of spaces adjacent to CBD footpaths have been set aside for retailers' use by Licence to Occupy. A typical use is for café tables and chairs.					
- Per 12m2 site	\$815.00	\$ 845.00	\$ 30.00	3.7%	
- Additional square metre	\$15.50	\$ 16.00	\$ 0.50	3.2%	
Taupo CBD Airspace Leases					
CBD (veranda or similar) airspace may be available for lease on individual application at Council's sole discretion. Conditions of lease including rental are on a "commercial fair market value" basis.					

Fee / charge - LIMS and Corporate Services	2025/26	2026/27	Difference	Change %	Notes
Land information memorandum (LIM)					
LIM - Residential/Rural property (10 days)	\$275.00	\$ 285.00	\$ 10.00	3.6%	
LIM Residential/Rural Express (Within four hours)	\$615.00	\$ 635.00	\$ 20.00	3.3%	
LIM Residential/Rural Urgent (three days)	\$470.00	\$ 485.00	\$ 15.00	3.2%	
LIM Commercial/Industrial property (10 days)	\$405.00	\$ 420.00	\$ 15.00	3.7%	
LIM Commercial Urgent (five days)	\$540.00	\$ 560.00	\$ 20.00	3.7%	
LIM – hourly rate (after three hours)	\$88.00	\$ 91.00	\$ 3.00	3.4%	
Corporate services					
Recovery of in-house legal services (per hour)	\$250.00	\$ 260.00	\$ 10.00	4.0%	
LGOIMA					
LGOIMA requests for information (minimum half hour charge) per half hour	\$41.00	\$ 42.00	\$ 1.00	2.4%	
LGOIMA Photocopying in excess of 20 pages (per page)	\$0.20				
LGOIMA – All other charges	At cost				
Requests for District valuation rating roll information					
Electronic file containing limited District valuation rating roll information for the district (10 fields, not including names & addresses or sales data) updated monthly	\$1,380.00	\$ 1,430.00	\$ 50.00	3.6%	
Taupō/Kaingaroa	\$675.00	\$ 700.00	\$ 25.00	3.7%	
Taupō	\$515.00	\$ 535.00	\$ 20.00	3.9%	
Kaingaroa	\$145.00	\$ 150.00	\$ 5.00	3.4%	
Turangi/Tongariro	\$415.00	\$ 430.00	\$ 15.00	3.6%	
Turangi	\$285.00	\$ 295.00	\$ 10.00	3.5%	
Tongariro	\$285.00	\$ 295.00	\$ 10.00	3.5%	
Mangakino/Pouakani	\$285.00	\$ 295.00	\$ 10.00	3.5%	
Mangakino	\$145.00	\$ 150.00	\$ 5.00	3.4%	
Pouakani	\$145.00	\$ 150.00	\$ 5.00	3.4%	
Property printout (per copy, first 5 free)	\$7.00	\$ 7.20	\$ 0.20	2.9%	
Annual Rates Financial Hardship					

Postponement Fee	\$68.00	\$ 70.00	\$ 2.00	2.9%	
LIM or Consent Printing	\$25.00	\$ 35.00	\$ 10.00	40%	Does not fully cover costs, but staged increases are proposed
USBs for online property files	\$30.00	\$ 50.00	\$ 20.00	66%	Does not fully cover costs, but staged increases are proposed

5.6 RATES RESOLUTION 2026-27

Author: Kathleen Green, Rates Manager
Authorised by: Sarah Matthews, General Manager Organisation Performance

TE PŪTAKE | PURPOSE

This report recommends for the Council to set rates for 2026-27 in accordance with section 23 of the Local Government (Rating) Act 2002, the due dates for payment in accordance with section 24 of the Local Government (Rating) Act 2002, and to authorise the addition of penalties in accordance with sections 57 and 58 of the Local Government (Rating) Act 2002.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That, pursuant to section 23 of the Local Government (Rating) Act 2002, and in accordance with the Taupō District Council’s Annual Plan 2026-27, including the Funding Impact Statement the Taupō District Council hereby sets the rates and charges as set out in this resolution; (and in accordance with sections 24 and 57 states the due dates for payment of rates and authorises the addition of penalties to unpaid rates) for the period commencing on 1 July 2026 and ending on 30 June 2027:

The rates and charges are as follows:

1. General Rate

A General Rate, set under section 13 of the Local Government (Rating) Act 2002 on every rateable rating unit in the district and calculated on the capital value of each rateable rating unit. This rate is set on a differential basis as follows:

Rating Unit Category	Rate per \$ of CV 2026/27 GST incl
Residential	0.0022237\$
Rural	0.0022237\$
Industrial/Commercial (including electricity generators, utility assets and networks)	0.0040026\$
Accommodation	0.0040026\$
Other	0.0022237\$

2. Uniform Annual General Charge

A Uniform Annual General Charge set under section 15 of the Local Government (Rating) Act 2002 assessed on every separately used or inhabited part (SUIP) of a rating unit in the district. Officers recommend an increase to the UAGC to ensure rates are more fairly spread across ratepayers by insuring the UAGC moves closer to covering the costs it is intended to cover.

Per SUIP	2026/27 GST incl
Uniform Annual General Charge	\$425.00

3. Sewage Disposal

A targeted rate for sewage disposal, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit connected or available to be connected (serviceable) to an accessible Council scheme on the basis of one charge per pan, urinal discharge point (with the exception of the residence of a single household – which shall be assessed only one charge) for connected rating units and per rating unit

for serviceable rating units. For the avoidance of doubt the words ‘a single household’ do not restrict the charge to one pan/urinal in the situation where a rating unit has separately used or inhabited parts. In such a situation each separately used or inhabited part is regarded as a separate household, and the pan charge applied will be at the cumulative per pan rate multiplied by the number of households. (Serviceable - rating units within 30 meters of an accessible sewage drain).

The sewer schemes are: Taupō Township, Acacia Bay, Kinloch, Whakamaru, Mangakino, Ātiamuri, Tūrangi Township/Tokaanu, Omori/Kuratau/Pukawa, Motutere, Whareroa and Motuoapa.

Targeted Sewer Disposal charges per rating unit are:

Factor	2026/27 GST incl
Connected (1 pan/urinals) per pan/urinal	\$1172.49
Connected (2 pans/urinals) per pan/urinal	\$879.37
Connected (3 or more pans/urinals) per pan/urinal	\$586.25
Wastewater discharge points	\$1172.49
Connected Schools per pan/urinal	\$293.12
Serviceable (available to be connected) per rating unit	\$586.25

4. Water supply

A fixed targeted rate for water supply, set under section 16 of the Local Government (Rating) Act, assessed on each separately used or inhabited part of a rating unit, and being a rating unit, which is connected, or is available to be connected (serviceable), to an accessible Council scheme. A full charge will be made for each connected separately used or inhabited part of the rating unit and half charge for serviceable separately used or inhabited parts of a rating unit (those within 100 meters of any part of the water scheme).

Water Supply rate	2026/27 GST incl Serviceable (available to be connected)	2026/27 GST incl Connected
District wide fixed targeted	\$540.65	\$ 1081.29

The water schemes are: Taupō, Kinloch, Whakaroa, River Road, Mangakino, Tirohanga, Turangi, Motuoapa, Tokaanu, Hatepe, Omori/Kuratau/Pukawa, Whakamaru, Atiamuri, Rakaunui Road, Waihaha, Whareroa, Centennial Drive, Motutere

5. Metered Water Supply

Targeted rates for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, and assessed on the volume of water supplied to every rating unit with a water meter (other than a water meter for monitoring purposes only). These metered water charges apply for supply over and above the equivalent supply allocation provided under the fixed targeted rate, where the equivalent supply allocation is the amount of the fixed targeted rate, divided by the rate per m3 for the relevant water scheme that the property is connected to.

The targeted water meter rates by water scheme are:

Water Scheme	2026/27 GST incl
	cents/m ³
Taupō (includes Taupō township, Waitahanui, Wairakei Village, Acacia Bay, Five Mile Bay, Bonshaw Park, Whakamoenga Point and the wider Mapara area).	256
Kinloch	210
Whakaroa	259
River Road	229
Mangakino	210
Tirohanga	158
Tūrangi	158
Motuoapa	158
Tokaanu	158
Hatepe	292
Omorī/Kuratau/Pukawa	180
Whareroa	256
Whakamaru	180
Ātiamuri	210
Rakaunui Road	158
Centennial Drive (untreated)	64
Waihaha	158
Motutere	292

6. District Refuse Disposal Charge

A targeted rate for district refuse disposal, solid waste operations and waste minimisation initiatives, set under section 16 of the Local Government (Rating) Act 2002 and assessed on each separately used or inhabited part (SUIP) of each rateable rating unit in the district on the basis that properties categorised as residential, rural or other shall be assessed with one charge per SUIP, and industrial/commercial (including electricity generators, utility assets and networks) or accommodation, rating units shall be assessed with twice the charge per SUIP. For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this District Refuse Disposal Charge.

The targeted District Refuse Disposal Charge is:

	2026/27 GST incl Accommodation, Industrial/Commercial, Electricity Generators, Utility Assets & Networks	2026/27 GST incl Residential, Rural or Other
District Refuse Disposal Charge	\$413.44	\$206.72

7. Whareroa Refuse Rate

A targeted Whareroa Refuse Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on all rating units in the Whareroa rating area as a fixed amount per rating unit.

The targeted Whareroa Refuse Rate is:

	2026/27 GST incl
Whareroa Refuse Rate	\$218.01

8. Town Centre Taupō Management Rate

A targeted Town Centre Taupō Management Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on each separately used or inhabited part of industrial/commercial (including electricity generators, utility assets and networks) rating units within the Taupō town centre boundary.

The targeted Town Centre Taupō Management Rate is:

	2026/27 GST incl
Town Centre Taupō Management	\$446.13

9. Goods and Services Tax (GST)

15% GST is included in the rates.

10. Due dates for payment

The due dates for the four instalments for rates assessed (excluding rates for metered water supply) are set out in the table below:

Instalment	Due Dates	Period the instalment covers
One	20 August 2026	1 July – 30 September
Two	20 November 2026	1 October – 31 December
Three	20 February 2027	1 January – 31 March
Four	20 May 2027	1 April – 30 June

The due dates for the targeted rates for metered water supply are set out in the table below:

Month	Area	Due Date	
1	Taupō Town	20 Aug 26	20-Feb-27
2	Taupō Town, Acacia Bay, Wairakei	22 Sep 26	20 Mar 27

3	Taupō Town, Broadlands Rd/TMP, Mapara, Tokaanu, Tūrangi, Omori/Kuratau/Pukawa & Whareroa	20 Oct 26	20 Apr 27
4	Mangakino/Atiamuri/Whakamaru, Bonshaw Park, Waitahanui/Hatepe/Motuoapa, Centennial Drive/Rakaunui Road, River Road, Whakamoenga Point, Waihaha	20 Nov 26	20 May 27
5	Taupō Town, Kinloch, Whakaroa, Tirohanga, Serenity Cove	22 Dec 26	20 Jun 27
6	Taupō Town, Ashwood Park	21 Jul 26	22-Jan-27
Monthly	A C Baths, various other (Taupō)	20 th of each month (or the next working day)	
Quarterly	Various (Taupō)	22 Sep & 22 Dec 26 20 Mar & 20 June 27	

(Unless otherwise noted in the table, meters are read six monthly)

11. Penalty Charges

A 10% penalty will be added on the dates shown in the table below to any part of the rates instalment that remains unpaid after the due date as provided for in section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

Due Date	Penalty added
20 August 2026	27 August 2026
20 November 2026	27 November 2026
20 February 2027	27 February 2027
20 May 2027	27 May 2027

A further 10% penalty on any rates that are unpaid from previous years on 7 July 2026 being 5 working days after this resolution is made, as provided in section 58(1)(b)(ii) of the Local Government (Rating) Act 2002 will be added on 8 July 2026.

NGĀ KŌRERORERO | DISCUSSION

Each financial year Council is required to have a rate resolution, this sets rates for the year and is undertaken after the adoption of the Annual Plan. Council has today adopted the Annual Plan 2026-27 including the Funding Impact Statement and can now consider setting the rates.

NGĀ KŌWHIRINGA | OPTIONS

Council must adopt an Annual Plan and set rates. The two options Council has in this respect is to either set the rates, set the due dates and authorise penalties in accordance with the Local Government (Rating) Act 2002, or make amendments. If Council does not set rates Council would not have the ability to assess and collect rates for 2026-27 until it set rates, due dates and penalties at a later date.

NGĀ HĪRAUNGA | CONSIDERATIONS**Ngā Aronga Pūtea | Financial Considerations**

The rates resolution sets the rates to be assessed.

Ngā Aronga Ture | Legal Considerations

The Local Government (Rating) Act 2002 provides Council with the mandate to set and collect rates. Section 23 of the Local Government (Rating) Act 2002 requires the Council to set rates by a resolution of the local authority.

Ngā Hīraunga Kaupapa Here | Policy Implications

The rates resolution is a complete statement of the rates to be set and is in accordance with the Funding Impact Statement.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory Tiriti O Waitangi obligations and acknowledges partnership as the basis of Te Tiriti. Council has a responsibility to act reasonably and in good faith to reflect the partnership relationship, and to give effect to the principles of Te Tiriti. These principles include but are not limited to the protection of Māori rights, enabling Māori participation in Council processes and having rangatiratanga over tāonga.

Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with the ahi kaa / resident iwi of our district. Engagement may not always be required by law, however meaningful engagement with Māori allows Council to demonstrate good faith and our commitment to working together as partners across our district.

Ngā Tūraru | Risks

To mitigate the risks of inconsistent data and invalidity of the rates and charges the rates model, the rating information database, the funding impact statement and this resolution are cross checked.

This resolution meets the requirements of legislation to set the rates, it was reviewed by Simpson Grierson.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions. Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance.

TE KŌRERO TAHI | ENGAGEMENT

There is no engagement required prior to Council making a decision to set rates, set due dates for payment and authorise the addition of penalties to unpaid rates for 2026-27.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

The Annual Plan 2026-27 will be published on the Council website and the revised rates will be available on Council's website in the public Online Rating Information Database.

WHAKAKAPINGA | CONCLUSION

The Annual Plan 2026-27 has been adopted, including the Funding Impact Statement. Under section 23 of the Local Government (Rating) Act 2002, rates need to be set for 2026-27 as set out in this resolution.

NGĀ TĀPIRIHANGA | ATTACHMENTS

Nil

5.7 APPROVAL OF GROWTH PLANNING ASSUMPTIONS FOR THE LONG-TERM PLAN 2027-37

Author: Philip Caruana, Senior Policy Advisor

Authorised by: Nick Carroll, Policy Manager

TE PŪTAKE | PURPOSE

This paper seeks Council's approval of the proposed growth planning assumptions provided in Attachment 1. These assumptions will form part of the supporting information in the Long-term Plan 2027-37 and Water Services Strategy 2027-37.

These assumptions relate to population growth, peak seasonal population, anticipated age structure of the District's population and anticipated serviced area connections including in industrial, commercial and retail zones.

This paper sets out:

- the purpose of the growth assumptions and the legal requirements
- options for Council to consider.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

The Local Government Act 2002 (Part 1, Schedule 10, Clause 17) requires local authorities to disclose the significant assumptions supporting their long-term plans. Growth planning assumptions are a key part of these significant assumptions. Taituarā's best practice guidelines recommend elected members approve these growth planning assumptions as early as possible in the Long-term Plan process. Officers are seeking Council's approval of the proposed growth planning assumptions set out in Attachment 1.

By disclosing these assumptions and consulting on them as part of the Long-term Plan 2027-37 consultation process, we inform our ratepayers of key areas of uncertainty and risk in our long-term planning.

Preparing and communicating growth assumptions also ensures staff apply a consistent basis for planning across the different parts of the business e.g. using the same population projections to size infrastructure and revenue forecasting.

These growth assumptions and projections were produced using Council's in-house growth model, which was developed in 2022. Over the past four years, the model has been tested and refined, with its methodology independently reviewed by an external consultant. Two workshops were held with elected members in 2022 and again in February 2026 as part of the Future Development Strategy review.

The underlying population and demographic drivers are monitored and regularly updated so that the model can be recalibrated as conditions change and new population projections are produced. The projections produced by the model have compared well with actual population, which provides confidence in the robustness of the in-house growth model.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council approves the growth planning assumptions as proposed in Attachment 1 to be included as part of the Long-term Plan 2027-37 and Water Services Strategy 2027-37.

TE WHAKAMAHUKI | BACKGROUND

The Local Government Act 2002 (Part 1, Schedule 10, Clause 17) requires Council's Long-term Plan to identify:

- (a) significant forecasting assumptions and risks underlying the financial estimates;
- (b) where there is a high level of uncertainty in forecasting assumptions, and the potential impacts of that uncertainty.

An assumption is considered "significant" if it has a material impact on Council's revenue, assets, operating expenditure (Opex), capital expenditure (Capex), or service levels.

Growth planning assumptions are a key part of Council’s significant assumptions and must be adopted as part of the supporting information for the Long-Term Plan consultation document and the Water Services Strategy.

Staff are seeking early approval of the growth planning assumptions to ensure that planning for growth is done consistently across the organisation and provides certainty to Asset Managers when scoping, sizing and costing capital infrastructure. Growth assumptions will also inform revenue forecasting.

These projections were produced using Council’s in-house growth model, which was developed in 2022 and refined over the past four years. Two workshops were held with elected members, in 2022 and again in February 2026. In the 2022 workshop, staff explained the “black box” of the model and highlighted its benefits, including the ability to understand the underlying drivers of population growth and its agility to produce updated projections when those drivers change. The second workshop, held as part of the Future Development Strategy review, outlined how the in-house growth model and its population projections informed the review by estimating projected housing capacity and anticipated land requirements across the Taupō District.

NGĀ KŌRERORERO | DISCUSSION

Growth planning assumptions consist of a set of projections through to 2060 covering population growth, peak seasonal population, anticipated age structure of the District’s population and anticipated serviced area connections. The population projections can also be disaggregated by gender and age, across each statistical area within the district. A future update to the model will enable disaggregation by ethnicity as well.

The planning assumptions in Attachment 1 reflect the medium-growth scenario. This scenario has been selected because it represents Council’s best estimate of the district’s most likely growth trajectory based on demographic trends and available evidence. While low- and high-growth scenarios are useful for sensitivity testing of infrastructure and financial impacts, they do not represent the most probable future.

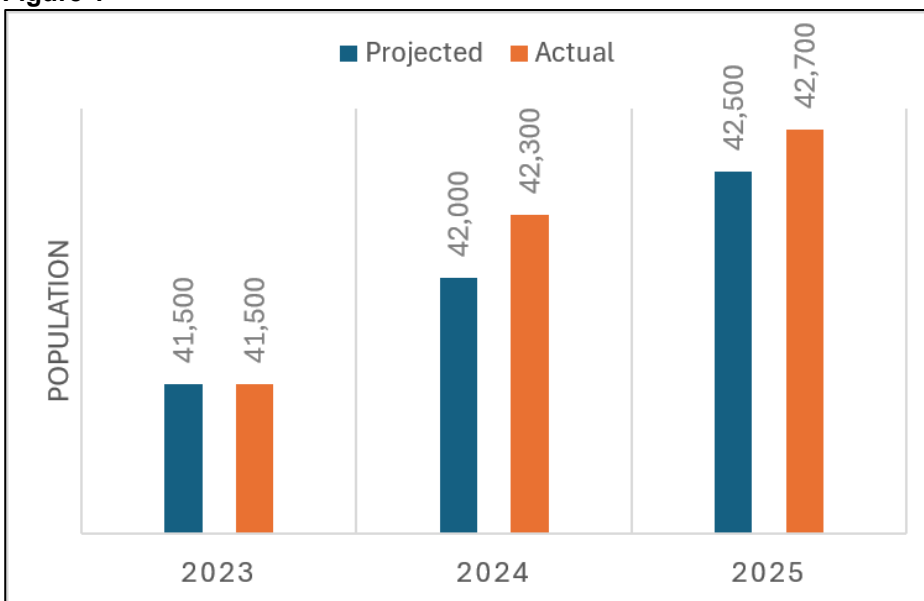
These projections inform the development of the Long-term Plan 2027 – 2037 and Water Services Strategy 2027 – 2037, and are a major input in the Future Development Strategy and Development Contributions Policy.

While adopting these assumptions does not commit Council to any expenditure, they will be used by Council’s Business Units to identify infrastructure capital projects required to service growth, determine the scale and timing of these capital investments, and identify the share of capital costs attributable to future growth. Growth assumptions will also inform revenue forecasting.

The in-house model was developed in response to recurring issues with relying on Statistics New Zealand’s projections which consistently underestimated growth in the Taupō District. Another issue was that Statistics New Zealand publish updated projections every five years, which do not align well with Council’s Long-term Plan planning cycle, resulting in Council using information that was several years out of date.

Council’s in-house growth model has been tried and tested over the past four years, with the modelling methodology being independently reviewed by an external consultant. The projections produced by the model compare well against actual population, with a less than 1% difference, as shown in Figure 1.

Figure 1

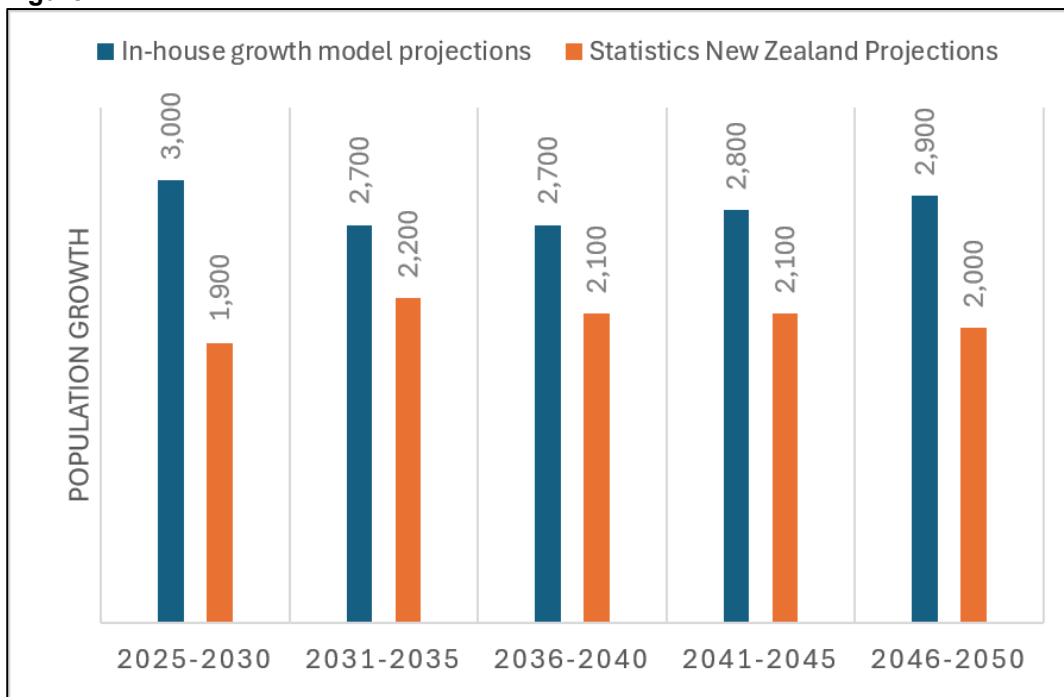


The model addresses both the accuracy and timing limitations of Statistics New Zealand's projections by being updated annually using well-understood demographic drivers. Uncertainty is explicitly incorporated into the modelling approach, with factors influencing population change being regularly monitored and changed as needed. This allows the model to be recalibrated as conditions change, and over time producing more reliable and robust projections.

Despite the benefits of having an in-house model, Government is currently considering mandating the use of Statistics New Zealand population projections for local authority planning and rating-related decisions as part of the rates capping proposal. If this is mandated, Council would be required to use these national projections rather than its own projections, which re-introduces the issues described above.

The latest population projections show that the in-house model projected growth is consistently higher than those projected by Statistics New Zealand, with the gap widening as projections extend further into the future, as shown in Figure 2.

Figure 2



NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

Based on this information it is considered that there are three options:

- (1) approve the proposed growth planning assumptions as set out in Attachment 1.
- (2) wait and see if government mandates Councils to use Statistics New Zealand population projections
- (3) seek changes to the proposed growth planning assumptions.

Option 1. Approve the proposed growth planning assumptions

Advantages	Disadvantages
<ul style="list-style-type: none"> • Provides a clear and consistent basis for infrastructure planning and revenue forecasting, for the Long-term Plan and Water Services Strategy. • Population growth projections are well-understood, regularly monitored and updated annually. 	<ul style="list-style-type: none"> • Population growth projections are inherently uncertain, and actual growth may differ from the assumptions adopted. Specifically, if population is under-projected, Council would under-invest in infrastructure capacity while if population is overestimated, infrastructure will be oversized and under-utilised. These risks are mitigated through annual updates of the projections and a well-understood growth model.

Option 2. Wait and see if government mandates Councils to use Statistics New Zealand population projections

Advantages	Disadvantages
<ul style="list-style-type: none"> The bulk of the work to prepare growth planning assumptions using the in-house growth model has already been made, and any delays do not have any material financial or time-saving benefits. 	<ul style="list-style-type: none"> It is not known when Government will decide on mandating the use of Statistics New Zealand population projections. Should a decision be made late in the Long-term Plan process, it risks delaying this process, including Council's asset management plans, capital programme, and development contributions policy.

Option 3. Seek changes to the proposed growth planning assumptions

The advantages or disadvantages of this option depend on the changes that Council seeks to make.

Analysis Conclusion:

It is recommended that Council approves the growth planning assumptions proposed in Attachment 1 to be able to include them as supporting information in the Long-term Plan 2027-37 and Water Services Strategy 2027-37.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The proposed growth planning assumptions are used by different parts of the business to plan future infrastructural investments and revenue forecasting.

If projected population growth is underestimated, Council would under-invest in infrastructure capacity which results in worsening levels of service, and the need for unplanned or urgent capital expenditure.

Conversely, overestimating population growth can lead to underutilised assets and financial inefficiencies through higher borrowing costs, increased depreciation, and additional operating and maintenance expenses.

Council mitigates these risks through robust modelling, regular updates and model recalibration to reflect changing demographic drivers.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social and economic aspects are of relevance to this particular matter.

The proposed growth planning assumptions have been developed in accordance with the legislative requirements under the Local Government Act 2002.

Ngā Hīraunga Kaupapa Here | Policy Implications

The policy implications of the proposed growth planning assumptions have been addressed by the relevant business unit within Council as part of the preparation of the Long-term Plan.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and

consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

No engagement has been undertaken with Māori at this point.

Ngā Tūraru | Risks

The growth assumptions attached with this report form a key part of the Long-term Plan 2027-37 and Water Services Strategy 2027-37, and they are a requirement under the Local Government Act 2002. Council can choose to make amendments to the growth assumptions and staff will address them in-time for the Long-term Plan adoption in June 2027.

Council may also choose to wait until Government decides on whether to mandate the use of Statistics New Zealand population projections for local authority planning and rating-related decisions as part of the rates capping proposal. If this decision is made, Council will need to change its growth projections, and associated documents forming part of the Long-Term Plan. However, this decision may come late in the Long-term Plan process, so on balance it would be less problematic to use the in-house model projections now and adjust them later, if needed.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is significant.

TE KŌRERO TAHI | ENGAGEMENT

Consultation with the community will be undertaken alongside the Long-term Plan in 2027.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

No communication is planned in relation to this decision. Communication will be carried out as part of wider consultation with the community on the Long-term Plan in 2027, and these assumptions will be a part of supporting material for consultation.

WHAKAKAPINGA | CONCLUSION

Officers recommend that Council approves the proposed growth planning assumptions in Attachment 1. Consultation will happen alongside consultation for the Long-term Plan.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Long-term Plan (LTP) Growth Planning Assumptions [↓](#)

LTP 27 – Growth Planning Assumptions

Introduction

1. Taupō district's population is projected to increase by approximately 6,300 people over the next decade and by around 20,800 people over the next three decades. This growth will drive a corresponding rise in housing demand, with an estimated 2,700 additional houses needed within the next decade and 9,200 over the next 30 years. A portion of this growth reflects ongoing demand for holiday and secondary homes.
2. As population grows and residential areas expand, Council will need to anticipate and build or upgrade infrastructure (water, wastewater, stormwater, transport networks, parks and reserves) to meet this growth. Industrial, commercial and retail areas are also likely to expand as population grows.
3. Infrastructure planning is demarcated around serviced areas (see definitions). These areas are reviewed and, where necessary, extended to include new developments. In some cases, entirely new serviced areas are created and incorporated into future infrastructure planning. Occasionally, two or more adjoining serviced areas are merged into a single, larger serviced area when infrastructure upgrades allow for their integration.
4. Council has developed an in-house population growth model that is tailored to reflect the district's unique demographic characteristics. For example, it incorporates locally relevant drivers such as a higher Māori population, including ethnicity-specific factors like fertility rates and life expectancy. This localised approach provides a more accurate representation of our community and, as a result, produces growth projections that are more likely to reflect actual population outcomes. This population growth model was peer reviewed by an independent party, and its underlying drivers are updated annually.
5. Using an in-house model also allows council to respond quickly to rapid population changes, such as those experienced during and after the COVID-19 pandemic. By closely monitoring and adjusting the underlying drivers, council can better understand what is driving population change, refine assumptions over time, and reduce projection error. While Statistics New Zealand projections were previously used for medium- and long-term planning, they consistently underestimated actual population growth in our district, which in turn led to underinvestment in our core infrastructure.
6. A range of population projections are produced by Council to account for future uncertainty in demographic drivers and trends. The growth planning assumptions set out below are based on the medium growth scenario, which reflects the most likely growth trajectory for the Taupō District over the life of the Long-Term Plan.

Purpose

7. This paper sets out approved and consistent growth assumptions to inform the development of the Long-term Plan 2027 – 2037 and accompanying Water Services Strategy 2027 - 2037.
8. Activity Areas including Parks, Reserves, Property, Facilities and Venues also rely on data from other sources. Examples of this include the SpacetoCo booking system for community halls and the Active Exchange data from Sport Waikato which provides usage data for around 60 geo-fenced playgrounds and reserves.

9. The growth assumptions will be used for:

- Activity area planning (planning for growth and changes in demand on council-owned infrastructure)
- Asset management planning (planning for growth and changes in demand), including:
 - The need and timing of new infrastructure or additional capacity to meet demand
 - Efficient sizing of new or improved infrastructure so that it is sufficient or appropriate to cover long-term expected demand including at peak times.
- Water services /infrastructure strategy to demonstrate that we are appropriately planning for growth and changes in demand in line with requirements of the *National Policy Statement on Urban Development 2020* (NPSUD).
- Rates revenue assumptions and financial planning.
- Future Development Strategy to inform the long-term growth picture of the district and identify land requirements to meet this growth.
- Development Contributions policy¹ and charges calculations, including
 - Full catchment / Serviced area (the divisor determining charges per new allotment or household equivalent unit)
 - The timing of revenue inflows from development contributions to determine borrowing levels and interest costs.

Definitions

Growth

10. Growth may refer to population growth, growth in demand for housing (new households), or growth in the number of lots / connections to council-owned infrastructure.
11. Population growth is driven by:
- Natural increase/decrease (births versus deaths)
 - Migration (people coming to the district from elsewhere in New Zealand or from abroad versus people leaving the district)
12. Growth in demand for housing (new households) is driven by:
- Population growth and household size (typically average number of persons per household)
 - Growth in holiday houses
 - Growth in short-term 'entire property' commercial accommodation (Airbnbs)
13. Growth in the number of new lots / connections is driven by market demand and anticipated population growth, housing needs (including any existing shortfalls in both the number and typology), relative house prices, land value uplift and profit potential.
14. Development capacity, in relation to housing and business land, refers to the capacity of land that can be developed in the short, medium and long-term to meet projected demand.

¹ Development contributions are expected to be replaced by development levies as part of Government's 'Going for Housing Growth' programme

In the NPSUD, land capacity is deemed to be 'realisable' when it is plan-enabled, infrastructure-ready and commercially feasible:

- Plan-enabled means: land that is zoned for housing or business use in an operative district plan or proposed to be zoned for housing or business use in a proposed district plan.
- Infrastructure-ready means: land where the infrastructure necessary to support its development is either already available or will be available when development occurs.
- Commercially feasible means: the capacity is likely to be taken up by developers, based on the current relationship between cost and revenue.

Property

15. Occupied private dwelling is a dwelling that is someone's usual residence and is occupied on census night.
16. Connected properties are physically connected to a council-provided infrastructure network. A property is considered 'connected' once a service connection exists from the council's network to the property boundary or internal plumbing.
17. Rated or Rateable properties refer to residential and non-residential properties that are subject to council rates. A rated property may pay council rates but not be connected to one or more of council-owned infrastructure, for example a residential dwelling that has its own septic tank and is not connected to council's sewerage network still needs to pay general rates.
18. Separately Used or Inhabited Part (SUIP) of a rating unit refers to any part of a property that is capable of being used or occupied independently of any other part. Each SUIP is typically counted as a separate unit for the purposes of assessing rates or service charges. A SUIP may include a separate dwelling, flat, or unit within a building; a self-contained commercial tenancy; or any other portion of land or building with separate occupation or use.
19. Household Unit Equivalent (HUE) is a standardised measure used to express the demand or capacity impact of different types of land use on council infrastructure networks, relative to a typical residential household. One standard dwelling or a non-residential activity represents 1 HUE.
20. Peak population households represent the total number of households occupied during the district's peak visitor or holiday period, rather than the usual resident population. This measure captures additional dwellings or accommodation units that are occupied seasonally or intermittently (e.g. holiday homes, visitor accommodation). It is a key factor to determine peak service demand on infrastructure such as water supply, wastewater, and solid waste during busy periods.

Area

21. Serviced area, also known as a catchment area, is an area supplied by a specific infrastructural asset such as a drinking-water treatment plant or a wastewater treatment plant. The boundaries of each serviced area vary depending on the type of service provided. For water supply, wastewater services, parks and reserves, serviced areas are determined by the particular asset that services the area. For transport and stormwater, the serviced area typically encompassed multiple serviced areas or the entire district. Serviced areas are also where development contributions charges are set and charged.

22. Statistical Area 2 (SA2) is a standard geographic unit defined by Stats NZ as part of New Zealand’s official statistical geography. SA2s represent communities that interact socially and economically at a local level and are designed to reflect areas with shared characteristics such as land use, settlement pattern, or functional relationships. They typically contain populations of 1,000–4,000 residents, though size may vary in rural areas. The Taupō district currently has 29 SA2s including Lake Taupō.

Direction for use

- 23. Asset management planning should use the projected connected properties within each serviced area as provided in Table 4. Planning should also take into account low and high growth variations from this scenario. For large-scale projects, the high growth scenario should be used to guide planning and investment decisions.
- 24. Rating assumptions and financial planning should be based on the medium growth scenario in the number of connected properties while also considering the low and high growth variations from this scenario
- 25. Development contributions calculations should be based on the full serviced area/catchment (for cost allocation) and medium growth scenario for revenue inflows.

Adequacy of Growth Planning compared to Anticipated Demand

26. The NPSUD provides a framework for ensuring that Territorial Authorities zone land and build infrastructure to support growth. Table 1 uses this reporting framework and Council’s growth projections to demonstrate that Council is anticipating growth and has zoned or planned sufficient infrastructure to support population growth and housing demand in Taupō’s main urban area under the high growth scenario.

Table 1 - Anticipated housing capacity in the wider Taupō Urban Area including Kinloch & Acacia Bay

Timeframe	District Plan enabled	Infrastructure-ready	Projected New Households ¹	Anticipated New Lots/Houses ²	Housing Capacity	
Short-term (within the next 3 years)	Zoned in an operative district plan	Adequate existing infrastructure in place	1,000	1,100	100	✓
Medium-term (3 - 10 years)	Zoned in a proposed plan	Funding is identified in a Long-term Plan	2,400	3,500	1,200	✓
Long-term (10 – 30 years)	In a development strategy	Identified in an infrastructure strategy (or AMP)	5,600	9,200	3,600	✓

Note1: Projected new households refer to the number of occupied and unoccupied residential households we expect to move to Taupō
 Note 2: Anticipated new lots/houses refer to the number of houses we need to build to accommodate the new households

Growth Projections

Table 2 – Population and Household Projections 2025-2060 (Medium Growth Scenario)

Serviced Area	Current	Projected															
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Taupō-Kinloch	31,000	31,500	32,000	32,400	32,900	33,300	33,800	34,200	34,600	35,000	35,400	35,800	36,200	36,600	37,000	37,500	37,900
Tūrangi-Tongariro-Lake Taupō Bays	5,900	5,900	6,000	6,000	6,100	6,100	6,100	6,200	6,200	6,200	6,300	6,300	6,300	6,400	6,400	6,400	6,500
Mangakino-Pouakani	2,400	2,500	2,500	2,600	2,600	2,700	2,700	2,800	2,800	2,900	2,900	3,000	3,000	3,000	3,100	3,100	3,200
Rural/Other	2,600	2,700	2,800	2,900	2,900	3,000	3,000	3,100	3,100	3,200	3,200	3,300	3,300	3,400	3,400	3,500	3,500
District Total	41,900	42,600	43,300	43,900	44,500	45,000	45,600	46,200	46,700	47,200	47,800	48,300	48,900	49,400	49,900	50,500	51,100
Note 1: Tūrangi-Tongariro includes the settlements of Tokaanu, Omori, Pukawa, Kuratau, Waihaha and Whareroa																	
Taupō-Kinloch	15,700	15,900	16,100	16,300	16,500	16,600	16,800	17,000	17,200	17,400	17,500	17,700	17,900	18,100	18,200	18,400	18,600
Tūrangi-Tongariro-Lake Taupō Bays	5,000	5,000	5,100	5,100	5,100	5,100	5,200	5,200	5,200	5,200	5,300	5,300	5,300	5,300	5,400	5,400	5,400
Mangakino-Pouakani	1,300	1,400	1,400	1,400	1,400	1,400	1,400	1,500	1,500	1,500	1,500	1,500	1,600	1,600	1,600	1,600	1,600
Rural/Other	1,100	1,100	1,200	1,200	1,200	1,200	1,200	1,300	1,300	1,300	1,300	1,300	1,400	1,400	1,400	1,400	1,400
District Total	23,200	23,400	23,700	23,900	24,100	24,400	24,700	24,900	25,100	25,400	25,600	25,900	26,100	26,300	26,600	26,800	27,100

Note 1: Tūrangi-Tongariro includes the settlements of Kuratau, Omori, Pukawa, Tokaanu, Waihaha and Whareroa

Table 2 (cont..) – Population and Household Projections 2025-2060 (Medium Growth Scenario)

Serviced Area	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060
	Taupō-Kinloch	38,300	38,700	39,200	39,600	40,000	40,400	40,900	41,300	41,700	42,200	42,600	43,000	43,400	43,800	44,200	44,700	45,100	45,500	45,900
Tūrangi-Tongariro-Lake Taupō Bays	6,500	6,600	6,600	6,700	6,700	6,800	6,800	6,900	6,900	7,000	7,100	7,100	7,200	7,300	7,300	7,400	7,500	7,600	7,700	7,700
Mangakino-Pouakani	3,200	3,300	3,300	3,400	3,400	3,500	3,500	3,600	3,600	3,700	3,700	3,800	3,800	3,900	3,900	4,000	4,000	4,100	4,200	4,200
Rural/Other	3,600	3,600	3,700	3,700	3,800	3,800	3,900	3,900	4,000	4,000	4,000	4,100	4,100	4,200	4,200	4,300	4,300	4,400	4,400	4,500
District Total	51,600	52,200	52,800	53,300	53,900	54,500	55,100	55,600	56,200	56,800	57,400	58,000	58,600	59,100	59,700	60,300	60,900	61,500	62,100	62,700
Taupō-Kinloch	18,800	19,000	19,100	19,300	19,500	19,700	19,900	20,100	20,300	20,400	20,600	20,800	21,000	21,200	21,300	21,500	21,700	21,900	22,100	22,200
Tūrangi-Tongariro-Lake Taupō Bays	5,500	5,500	5,500	5,600	5,600	5,600	5,700	5,700	5,800	5,800	5,900	5,900	5,900	6,000	6,000	6,100	6,100	6,200	6,200	6,300
Mangakino-Pouakani	1,700	1,700	1,700	1,700	1,700	1,700	1,800	1,800	1,800	1,800	1,800	1,900	1,900	1,900	1,900	1,900	2,000	2,000	2,000	2,000
Rural/Other	1,500	1,500	1,500	1,500	1,500	1,600	1,600	1,600	1,600	1,600	1,600	1,700	1,700	1,700	1,700	1,700	1,800	1,800	1,800	1,800
District Total	27,400	27,600	27,900	28,100	28,400	28,600	28,900	29,200	29,400	29,700	30,000	30,200	30,500	30,800	31,000	31,300	31,600	31,800	32,100	32,400

Note 1: Tūrangi-Tongariro-Lake Taupō Bays include the settlements of Kuratau, Omori, Pukawa, Tokaanu, Waihaha and Whareroa

Table 3 – Population Projections by Age Band (Medium Growth Scenario)

Age Band	Current	Projected															
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
0-9 Years	5,100	5,100	5,100	5,100	5,100	5,000	5,000	5,000	5,100	5,100	5,100	5,200	5,200	5,200	5,300	5,400	5,500
10-19 Years	5,400	5,600	5,700	5,800	5,800	5,900	5,900	5,900	5,800	5,800	5,800	5,900	5,800	5,800	5,800	5,800	5,700
20-59 Years	19,800	19,900	20,100	20,300	20,600	20,800	21,100	21,300	21,500	21,800	22,100	22,300	22,600	23,000	23,300	23,700	23,900
60+ Years	11,600	12,100	12,300	12,700	13,000	13,300	13,600	14,000	14,200	14,500	14,800	15,000	15,200	15,400	15,500	15,700	15,900
Total	41,900	42,700	43,200	43,900	44,500	45,000	45,600	46,200	46,600	47,200	47,800	48,400	48,800	49,400	49,900	50,600	51,000

Table 3 (cont..) – Population Projections by Age Band (Medium Growth Scenario)

Age Band	Projected																			
	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060
0-9 Years	5,600	5,700	5,800	6,000	6,100	6,200	6,400	6,500	6,600	6,600	6,700	6,800	6,800	6,900	6,900	7,000	7,000	7,000	7,100	7,100
10-19 Years	5,800	5,800	5,900	5,900	5,900	5,900	6,000	6,000	6,100	6,200	6,300	6,500	6,600	6,700	6,900	7,000	7,100	7,200	7,300	7,400
20-59 Years	24,200	24,400	24,600	24,800	25,100	25,200	25,400	25,600	25,800	25,900	26,100	26,200	26,400	26,700	26,900	27,200	27,500	27,800	28,100	28,500
60+ Years	16,100	16,300	16,500	16,700	16,900	17,100	17,300	17,500	17,800	18,000	18,200	18,500	18,700	18,900	19,000	19,200	19,300	19,500	19,600	19,700
Total	51,700	52,200	52,800	53,400	54,000	54,400	55,100	55,600	56,300	56,700	57,300	58,000	58,500	59,200	59,700	60,400	60,900	61,500	62,100	62,700

Table 4 – Anticipated Serviced Area Connections

Serviced Area	Connection Type	Anticipated New Connections																		
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040			
RESIDENTIAL																				
Taupō-Kinloch																				
Acacia Bay	Water	880	880	910	940	1000	1060	1110	1160	1210	1260	1300	1340	1370	1410	1410	1410			
	Wastewater	890	890	890	890	890	890	890	890	890	890	890	890	890	890	890	890			
Bonshaw Park	Water	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80			
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Kinloch	Water	1490	1560	1620	1630	1630	1630	1630	1630	1650	1680	1720	1740	1770	1800	1810	1820			
	Wastewater	1480	1550	1610	1620	1620	1620	1620	1620	1640	1670	1710	1730	1760	1780	1800	1810			
Mapara	Water	480	480	520	550	590	630	670	700	740	780	820	850	850	850	850				
	Wastewater	0	0	40	80	110	150	190	230	260	300	340	380	380	380	380				
Rakaunui Road	Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Taupō North	Water	2700	2730	2750	2820	2880	2990	3060	3120	3160	3220	3250	3290	3320	3360	3510	3650			
	Wastewater	2520	2560	2580	2640	2710	2810	2880	2950	2990	3040	3070	3120	3150	3180	3330	3470			
Taupō Central	Water	5920	5930	5940	5950	5960	5960	5970	5980	5990	6000	6010	6020	6030	6040	6160	6280			
	Wastewater	7600	7610	7620	7630	7640	7640	7650	7660	7670	7680	7690	7700	7710	7720	7840	7960			
Taupō South	Water	4230	4450	4630	4800	4970	5140	5320	5470	5610	5750	5850	5920	5970	5980	6130	6320			
	Wastewater	4580	4800	4990	5150	5330	5500	5680	5830	5970	6110	6210	6280	6330	6340	6490	6680			
Whakamoenga Point	Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Whakaroa	Water	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80			
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Tūrangi-Tongariro																				
Hatepe	Water	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120			
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Motuoapa	Water	570	570	570	570	570	570	570	570	570	570	570	570	570	570	570	570			
	Wastewater	590	590	590	590	590	590	590	590	590	590	590	590	590	590	590	590			
Omori	Water	1270	1270	1270	1280	1280	1300	1300	1320	1320	1340	1340	1360	1360	1360	1380	1400			
	Wastewater	1240	1240	1240	1250	1250	1270	1270	1290	1290	1310	1310	1330	1330	1330	1340	1370			

Serviced Area	Connection Type	Current Connections	Anticipated New Connections															
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	
Tūrangi	Water	2290	2300	2300	2310	2320	2330	2340	2350	2360	2370	2400	2410	2430	2430	2500	2540	
	Wastewater	3010	3020	3030	3030	3040	3060	3060	3070	3080	3100	3120	3130	3150	3160	3220	3260	
Whareroa	Water	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Wastewater	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
Waihaha	Water	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mangakino-Pouakani																		
Mangakino	Water	800	810	810	820	820	830	840	840	850	850	860	870	870	900	920	960	
	Wastewater	850	860	860	870	870	880	890	890	900	900	910	920	920	950	970	1010	
Rural/Other																		
Atiamuri	Water	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	
	Wastewater	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	
Centennial Drive	Water	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
River Road	Water	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tirohanga	Water	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Whakamaru	Water	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
	Wastewater	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	
INDUSTRIAL, COMMERCIAL & RETAIL																		
Taupō-Kinloch																		
Taupō Central	Water	1000	1010	1020	1030	1040	1050	1060	1080	1090	1100	1110	1120	1130	1130	1140	1150	
	Wastewater	1830	1850	1870	1890	1910	1930	1950	1970	1990	2010	2030	2040	2060	2080	2100	2110	
Taupō North	Water	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	
	Wastewater	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
Taupō South	Water	110	110	110	110	110	110	120	120	120	120	120	120	120	120	120	130	
	Wastewater	150	150	150	150	150	160	160	160	160	160	160	170	170	170	170	170	
Centennial Drive	Water	50	50	50	50	50	50	60	60	60	60	60	60	60	60	60	60	
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tūrangi-Tongariro																		
Tūrangi	Water	190	190	190	190	190	200	200	200	200	200	210	210	210	210	210	210	
	Wastewater	330	330	340	340	340	350	350	350	360	360	360	370	370	370	380	380	
Mangakino-Pouakani																		
Mangakino	Water	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Wastewater	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
TOTAL																		
Taupō District																		
Unserviced properties	Water	3340	3380	3410	3450	3490	3520	3560	3600	3640	3670	3700	3730	3760	3790	3830	3860	
	Wastewater	4870	4920	4970	5030	5070	5120	5190	5240	5290	5350	5390	5440	5480	5530	5580	5620	
Serviced properties	Water	23020	23380	23750	24110	24490	24920	25300	25660	26000	26370	26670	26930	27130	27290	27840	28430	
	Wastewater	25400	25770	26120	26460	26780	27170	27510	27830	28120	28450	28720	28960	29130	29260	29820	30420	
Serviced & Unserviced properties	Water	26360	26760	27170	27560	27970	28440	28860	29260	29640	30050	30370	30660	30890	31080	31670	32290	
	Wastewater	30270	30690	31090	31480	31850	32290	32690	33070	33420	33800	34110	34390	34610	34780	35400	36040	

Note 1: The number of current connections is obtained from Council's rating database. This is the official record of all rated properties within the district and contains property-level information. The number of connected properties is different from rated properties because a connected property refers to an individual service connection whereas a rated property refers to a single rateable unit recorded in the rating database. Note that a single rated property may have multiple connections.

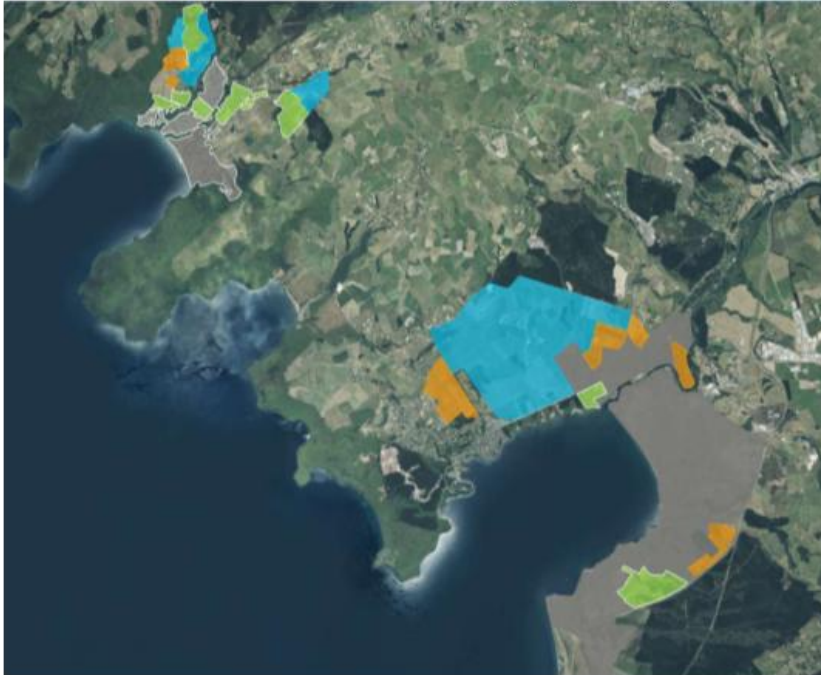
Note 2: Anticipated new connections are projected using a sub-model within the population growth model. This sub-model compiles all identified greenfield land parcels from the Future Development Strategy that are suitable for residential development and estimates their likely timing, scale, and density. An infill development component is then incorporated to account for additional growth within existing urban areas.

Table 4(cont...) – Anticipated Serviced Area Connections

Serviced Area	Connection Type	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060
		RESIDENTIAL																			
Taupō-Kinloch																					
Acacia Bay	Water	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250	1250
	Wastewater	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893	893
Bonshaw Park	Water	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kinloch	Water	1820	1820	1820	1821	1821	1822	1822	1822	1823	1823	1824	1824	1824	1825	1825	1826	1826	1827	1827	1827
	Wastewater	1808	1808	1808	1809	1809	1810	1810	1810	1811	1811	1812	1812	1812	1813	1813	1814	1814	1815	1815	1815
Mapara	Water	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853	853
	Wastewater	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376	376
Rakaunui Road	Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taupō North	Water	3955	4156	4356	4570	4783	5009	5205	5386	5513	5720	5823	6007	6178	6391	6567	6785	6964	7186	7409	7588
	Wastewater	3659	3860	4060	4274	4487	4713	4909	5090	5217	5424	5527	5711	5882	6095	6271	6489	6668	6890	7113	7292
Taupō Central	Water	6445	6569	6692	6801	6910	7019	7128	7238	7347	7456	7465	7474	7483	7493	7502	7511	7520	7529	7538	7547
	Wastewater	10482	10606	10729	10838	10947	11056	11165	11275	11384	11493	11502	11511	11520	11530	11539	11548	11557	11566	11575	11584
Taupō South	Water	6519	6713	6907	7101	7295	7489	7683	7877	8071	8220	8230	8239	8248	8257	8266	8275	8285	8294	8303	8312
	Wastewater	4483	4677	4871	5065	5259	5453	5647	5841	6035	6184	6194	6203	6212	6221	6230	6239	6249	6258	6267	6276
Whakamoenga Point	Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Whakarua	Water	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77	77
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tūrangi-Tongariro																					
Hatepe	Water	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Motuopapa	Water	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572
	Wastewater	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586
Omori	Water	1430	1477	1503	1530	1530	1530	1530	1530	1545	1550	1550	1550	1550	1550	1550	1550	1550	1550	1550	1550
	Wastewater	1397	1444	1470	1497	1497	1497	1497	1497	1512	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517	1517
Tūrangi	Water	2583	2624	2664	2704	2756	2808	2860	2900	2907	2914	2922	2929	2936	2943	2951	2958	2965	2972	2979	2987
	Wastewater	3306	3347	3387	3427	3479	3531	3583	3623	3630	3637	3645	3652	3659	3666	3674	3681	3688	3695	3702	3710
Whareroa	Water	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202	202
	Wastewater	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201
Waihaha	Water	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mangakino-Pouakani																					
Mangakino	Water	993	1028	1053	1078	1103	1110	1116	1122	1128	1154	1181	1207	1233	1259	1266	1272	1278	1284	1290	1297
	Wastewater	1043	1078	1103	1128	1153	1160	1166	1172	1178	1204	1231	1257	1283	1309	1316	1322	1328	1334	1340	1347
Rural/Other																					
Atiamuri	Water	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79	79
	Wastewater	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Centennial Drive	Water	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River Road	Water	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tirohanga	Water	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174	174
	Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	Whakamaru	Water	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102	102
		Wastewater	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64
INDUSTRIAL, COMMERCIAL & RETAIL																						
Taupō-Kinloch																						
	Taupō Central	Water	1272	1283	1295	1306	1316	1326	1336	1345	1355	1364	1371	1382	1391	1400	1409	1418	1428	1438	1450	1461
		Wastewater	2293	2313	2335	2355	2373	2391	2409	2424	2443	2458	2473	2491	2507	2524	2540	2557	2575	2593	2614	2635
	Taupō North	Water	30	31	31	31	31	32	32	32	32	32	33	33	33	33	34	34	34	34	35	35
		Wastewater	7	7	7	7	7	7	7	7	7	7	8	8	8	8	8	8	8	8	8	8
	Taupō South	Water	20	20	20	20	21	21	21	21	21	21	21	22	22	22	22	22	22	22	23	23
		Wastewater	12	12	12	12	12	12	12	12	12	12	13	13	13	13	13	13	13	13	13	13
	Centennial Drive	Water	61	61	62	62	63	63	64	64	65	65	65	66	66	67	67	68	68	69	69	70
		Wastewater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tūrangi-Tongariro																						
	Tūrangi	Water	217	219	221	223	224	226	228	229	231	232	234	236	237	239	240	242	243	245	247	249
		Wastewater	383	387	391	394	397	400	403	405	409	411	414	417	419	422	425	428	431	434	437	441
Mangakino-Pouakani																						
	Mangakino	Water	21	21	21	22	22	22	22	22	22	22	23	23	23	23	23	23	24	24	24	24
		Wastewater	24	25	25	25	25	26	26	26	26	26	26	27	27	27	27	27	27	28	28	28
Taupō District																						
	Unserviced properties	Water	4925	4969	5015	5058	5097	5136	5174	5207	5246	5280	5311	5350	5386	5421	5455	5492	5530	5569	5614	5659
		Wastewater	6857	6919	6984	7044	7097	7152	7204	7251	7305	7353	7395	7450	7499	7548	7596	7647	7700	7755	7817	7880
	Serviced properties	Water	29051	29705	30330	30953	31560	32161	32730	33273	33744	34260	34425	34674	34909	35187	35405	35668	35892	36159	36428	36655
		Wastewater	31053	31718	32353	32986	33601	34211	34788	35338	35818	36342	36514	36772	37015	37300	37526	37797	38030	38306	38584	38821
	Serviced & Unserviced properties	Water	33975	34674	35346	36012	36656	37297	37904	38480	38990	39540	39736	40024	40295	40607	40860	41160	41422	41728	42042	42314
		Wastewater	37910	38636	39337	40029	40697	41363	41993	42589	43123	43695	43909	44221	44513	44848	45122	45444	45730	46060	46401	46701

Anticipated Developments in the wider Taupō Urban Area



Development Area	2025-2027	2028-2035	2036-2060	Total
Taupō North	140	500	4,200	4,840
Taupō Central	30	100	1,500	1,630
Taupō South	740	1,200	2,500	4,440
Acacia Bay	30	400	100	530
Kinloch	250	100	100	450
Mapara	60	300	0	360
TOTAL	1,250	2,600	8,400	12,250

Figures are rounded

LEGEND	
	District Plan Zoned, Infrastructure-ready and commercially feasible
	Proposed Zone, Infrastructure committed, commercially viable
	FDS identified zone, infrastructure identified, commercially uncertain

Anticipated Developments in Tūrangi and Lake Taupō Bays



Development Area	2025-2027	2028-2035	2036-2060	Total
Tūrangi	40	90	600	730
Lake Taupō Bays	-	70	200	270
TOTAL	40	160	800	1,000

Figures are rounded

LEGEND	
	District Plan Zoned, Infrastructure-ready and commercially feasible
	Proposed Zone, Infrastructure committed, commercially viable
	FDS identified zone, infrastructure identified, commercially uncertain

Note: Lake Taupō Bays includes the settlements of Tokaanu, Omori, Pukawa, Kuratau, Waihaha and Whareroa

Anticipated Developments in Mangakino



Development Area	2025-2027	2028-2035	2036-2060	Total
Mangakino	20	50	400	470

Figures are rounded

LEGEND	
	District Plan Zoned, Infrastructure-ready and commercially feasible
	Proposed Zone, Infrastructure committed, commercially viable
	FDS identified zone, infrastructure identified, commercially uncertain

Risk & Uncertainty

1. Population Projections				
Detail	Level of Uncertainty	Risk	Consequence	Mitigation
Population Projections	<p>MEDIUM</p> <p>Population projections occur in-line with the medium growth scenario developed using Council's in-house model. However, all long term growth projections carry a level of uncertainty.</p>	<p>Actual population growth occurs faster or slower than projected and/or growth occurs in different locations than anticipated.</p>	<p>MEDIUM</p> <p>Delivering infrastructure too fast or too slow. This could lead to significant budgeting and servicing issues. If Council delivers infrastructure too fast and there is insufficient growth to match it, then there is likely to be an under collection of development contributions which would increase Council's debt and interest costs.</p>	<p>Population projections are reviewed and updated on an annual basis, and the underlying model is audited by an external consultant to ensure that it is as robust as possible. Any revisions to the projections are reflected in new infrastructure plans or capital expenditure, where possible.</p>

2. Population Modelling Approach

Detail	Level of Uncertainty	Risk	Consequence	Mitigation
Population modelling approach	<p>MEDIUM</p> <p>Council uses its in-house population model and projections. But Government has indicated through the rates cap reform that councils will have to use population projections produced by Statistics New Zealand.</p>	<p>Central government directs councils to use population projections produced by Statistics New Zealand late in the Long-term Planning process.</p> <p>Previous experience shows that Statistics New Zealand's population projections consistently under-projected the local population, and their publication timing (every 5 years) is out of sync with the LTP process.</p>	<p>MEDIUM</p> <p>Changing population projections late in the Long-term Planning process would require Asset Managers to review and adjust Asset Management Plans. Likely impact timeframes associated with budgeting and decision-making.</p> <p>Inaccurate population projections will impact investment decisions and budgeting, which could lead to under or over investing in local infrastructure.</p>	<p>Asset Managers can pro-actively adjust their Asset Management Plans or underlying budget assumptions using Statistics New Zealand projections but this would duplicate work for them.</p> <p>Asset Managers could also apply appropriate margins above and below the medium growth projections produced by Council's in-house model to account for the risk of under- or over-estimated population growth as produced by Statistics New Zealand.</p>

3. Peak Population				
Detail	Level of Uncertainty	Risk	Consequence	Mitigation
Peak Population	<p>LOW</p> <p>Peak population is driven by tourists, visitors and holiday home owners during the holiday season or to attend large events such as music concerts or sporting events.</p> <p>Peak population is expected to remain stable at 60,000 - 90,000 additional persons.</p>	<p>Peak population during the holiday season is higher or lower than projected peak population.</p>	<p>MEDIUM</p> <p>A higher peak population than projected would strain Council services, such as kerbside waste collection and risk exceeding current infrastructural capacity to provide water and wastewater services. This would prompt Council to issue warnings and to place limits on infrastructural use, leading to a lower level of service. A lower peak population has a negligible impact on infrastructure or service provision.</p>	<p>Peak population is reviewed and updated on an annual basis. Where possible, infrastructure plans and capital expenditure are revised accordingly, and Council services are scaled up (or down) to reflect peak population.</p>

4. Age Structure				
Detail	Level of Uncertainty	Risk	Consequence	Mitigation
Age Structure	<p>LOW</p> <p>The district's demographics, in terms of age and gender, will trend in accordance with those projected in the medium growth scenario. A significant aspect of Taupō's demographics is the proportion of population over the age of 65. Currently, around 25% of Taupō's population are elderly (65 years old and over). This is higher than the New Zealand average of 16%. The elderly population is projected to remain at this 25% share, however this cohort is expected to be made up of a higher proportion of very elderly (75 year old and over).</p>	<p>The district's projected demographic structure is substantially different to those projected in the medium growth scenario.</p>	<p>MEDIUM</p> <p>If the district's demographics are substantially different to those projected, than the forecasted investments to meet the higher demand for infrastructure will need to be accelerated. This may result in unbudgeted costs and higher debt servicing. Conversely, if the elderly population is lower than projected, Council will need to accelerate investments in infrastructure required to meet the needs of a younger population with similar impacts on unbudgeted and servicing costs.</p>	<p>Projections of Taupō's demographic structure are reviewed and updated on an annual basis, or as new Census data is made available. Where possible, infrastructure plans and capital expenditure are revised accordingly.</p>

5.8 SUSTAINABLE LENDING AND AMENDMENT TO COUNCIL'S EMISSIONS REDUCTION TARGET

Author: Philip Caruana, Senior Policy Advisor

Authorised by: Sarah Matthews, General Manager Organisation Performance

TE PŪTAKE | PURPOSE

The purpose of this report is to seek Council support to pursue sustainable lending mechanisms through New Zealand Local Government Funding Agency (LGFA), to enable access to cheaper loans. This includes Council adopting an amended Emissions Reduction Target to enable access to LGFA's Climate Action Loans (CALs) and support of continued work in relation to identification and application for projects for LGFA's Green and Social (GS) loans.

It is important to note that the 2030 target amendment is in line with Council's existing 2024-34 Long-term Plan, particularly expected emissions reductions from the planned landfill gas capture and flaring project.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

LGFA launched its sustainable lending programme in December 2022. This programme provided targeted lending structures designed to incentivise LGFA members to reduce organisational greenhouse gas (GHG) emissions and undertake green and social projects.

The two sustainable lending mechanisms include Climate Action Loans (CALs), which provide a lending margin discount across the members entire loan portfolio and Green and Social (GS) loans, which provide a discount on loans for specific eligible projects. Council staff believe there is an opportunity to utilise both aspects of the sustainable lending programme to support Council's financial strategy which focuses on maintaining debt sustainability and affordability.

LGFA's CALs rewards borrowers through a lending margin discount of two basis points (0.02%), if they have adopted an Emission Reduction Plan setting out specific Emissions Reduction Targets in line with science-based Emissions Reduction Targets for their operational greenhouse gas emissions at member council or CCO level. This discount is across Council's entire loan portfolio.

Officers believe that the science-based Emissions Reduction Targets and other eligibility requirements can be achieved through current Long-term Plan projects. Table 1 shows that the 2030 emissions reduction target is highly likely to be met through measures already funded in the Long-term Plan, particularly the landfill gas capture and flaring project. There will also be opportunities through application of new wastewater standards to materially impact emissions reduction target, although these projects are not yet planned or costed.

Some uncertainty relates to future compliance requirements, especially once Scope 3 emissions are included and the cost of actions needed to meet the 2050 target become clearer. At that point, a review of the emissions reduction target and Climate Action Loan eligibility would be recommended, along with any associated costs to Council of compliance with these targets. CALs can also be declassified at any point if Council or LGFA determines that the borrower's CALs no longer satisfy the eligibility criteria, so there is no risk to Council.

For Taupō District's Council's current loan balance of approximately \$237 million, the CAL classification would provide interest savings of up to \$47,000 per year, with any discount provided on new loans or any loans rolled over during the year. Council's latest treasury report from Bancorp shows debt maturity of approximately \$80M in 2027 (and an additional \$55M in 2027), so cost savings would be able to be realised quickly and maintained over the life of the CAL's term. This will be important as Council looks for longer-term lending to support a rates capped environment.

LGFA have recently introduced financial support for CALs of up to \$40,000 over 3 years to assist with compliance costs, such as the cost of independent verification of Council's emissions. But this will not cover internal compliance costs such as staff time or costs of identifying Scope 3 emissions in future years.

LGFA's GS loans rewards borrowers through a lending margin discount of five basis points (0.05%) on specific eligible projects. These projects are those that will help drive forward ambitious environmental and social improvements in the New Zealand local government sector. GS Loans require applications for each specific project or programme (a group of aligned projects) and annual reporting of any remaining GS loan allocation within Council's portfolio.

Council officers are awaiting capital expenditure forecasts which will be updated in the 2027-37 Long-term Plan, and it is expected that Council will have eligible projects or programmes, with larger lending requirements. These projects or programmes would be required to be of a scale where it is worth the additional margin to justify additional lending and reporting requirements for GS loans. For example, a \$10 million eligible project or programme would enable a discount of approximately \$5,000p/a (\$3,000p/a above CAL lending). This could provide substantial savings across the lifetime of Council's assets. Council officers would like support with the recommended direction of applying for eligible projects or programmes, with an initial application/s from eligible projects in Council's 2026-27 Annual Plan to support Council officers' understanding of full process implications.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. amends the current Emission Reduction Targets, replacing them with the proposed targets set out in Attachment 1;
2. directs officers to come back to Council after undertaking a review of the proposed emissions reduction target when Scope 3 emissions are quantified (within 3 years) and Council officers have information to inform the viability of the proposed targets in the long-term;
3. directs officers to apply for a New Zealand Local Government Funding Agency Climate Action Loan; and
4. directs officers to initiate one or more applications for New Zealand Local Government Funding Agency Green and Social Loans from existing 2026/27 Annual Plan projects, with further projects to be identified in Council's 2027-37 Long-term Plan.

TE WHAKAMAHUKI | BACKGROUND

This proposal has not been presented previously.

The New Zealand Local Government Funding Agency (LGFA) is a Council-Controlled Organisation (CCO) operating under the Local Government Act 2002. 30 councils hold 80% of the shareholding in LGFA, with the other 20% being the NZ Government. LGFA have approximately 92% market share, through 77 member councils, 8 CCO's, and 2 water CCO's.

LGFA specialises in financing the New Zealand local government sector, the primary purpose being to provide more efficient financing costs and diversified financing sources for New Zealand local authorities and council-controlled organisations. LGFA was established to raise debt on behalf of local authorities on terms that are more favourable to them than if they raised the debt directly.

LGFA launched its sustainable lending programme in December 2022, to assist its members to finance projects that deliver environmental and social outcomes, and to encourage emissions management across the sector. LGFA provides two types of loans:

1) Green and Social (GS) Loans

A lending programme to incentivise LGFA members to undertake green and social projects that will help drive forward ambitious environmental and social improvements in the New Zealand local government sector.

2) Climate Action Loans (CALs)

Target based lending structures designed to incentivise LGFA members to reduce organisational greenhouse gas (GHG) emissions.

LGFA offers GS Loans in 13 separate categories, comprising 10 green categories and 3 social categories.

Projects financed through GS Loans must deliver demonstrable environmental and/or social benefits. These projects must meet minimum requirements and/or target requirements higher than minimum benchmarks, where available. GS Loans require applications for each specific project or programme (several aligned projects) and annual reporting of any remaining GS loan allocation.

Social project categories include:

- Affordable Basic Infrastructure
- Access to Essential Services
- Affordable or Social Housing

Green project categories include:

- Energy Efficiency
- Green Buildings
- Clean Transportation
- Sustainable Water and Wastewater Management
- Renewable Energy
- Pollution Prevention and Control
- Environmentally Sustainable Management of Living Natural Resources and Land Use
- Climate Change Resilience and Adaptation
- Terrestrial and Aquatic Biodiversity Restoration, Conservation and Enhancement
- Circular Economy Adapted Products, Production Technologies, Processes and Business Models

CALs reward borrowers through a lending margin discount if they have adopted an Emission Reduction Plan setting out specific Emissions Reduction Targets for their operational greenhouse gas emissions at member council or CCO level. CALs are available for all members, including those who may not have eligible projects to access Green and Social (GS) loans.

To qualify, Council would need to meet LGFA's eligibility requirements, including:

- adopting a target that aligns with the science-based Emissions Reduction Target, as proposed in Attachment 1, which requires:
 - reducing Council's emissions by 42% by 2030 (*Council's current overall target is equivalent to a reduction of 11% by 2030⁵*)
 - reducing Council's emissions by ~90% by 2050 (*Council's current overall target is equivalent to a reduction of between 28 - 49% by 2050*)
- having and funding a credible action plan of measures to reduce emissions that will achieve the 2030 target.
- identifying and funding credible measures to reduce emissions in future Long-term Plans to meet the target beyond 2030.
- measuring, verifying, and reporting Council's emissions every year (currently we do this every 3 years), and report progress to LGFA.
- committing to measure 'Scope 3'⁶ emissions across our full supply chain and include them in Council's emissions reduction targets and action plan within 2 – 3 years from the CAL being granted.

Information relating to LGFA's sustainable lending programme can be found here:

<https://www.lgfa.co.nz/sustainability/sustainable-lending>

Council adopted emissions reduction targets for Council operations and a directive for staff to implement in 2022 [TDC202208/11 refers]. This was before the LGFA's climate lending programme was established and before Council adopted its 2024-34 Long-term Plan.

NGĀ KŌRERORERO | DISCUSSION

LGFA's CALs provide a two basis points (0.02%) discount on councils' debt. This would take the Council's average borrowing interest rate from around 4.12% to 4.10%.

⁵ Council has two emissions reduction targets – a target of -10% by 2030 on methane produced from the landfill and wastewater treatment, and -22% by 2030 on CO₂ emissions from Council's operations.

⁶ Scope 3 emissions are indirect emissions that occur both upstream and downstream from council's activities, such as emissions from the production of materials or supplies that council purchases, or fuel used by contractors' vehicles and machinery.

Our Council's loan balance is currently \$237 million, which would provide interest savings of up to \$47,000 per year (with total interest costs reducing from \$11.685 million to \$11.638 million).

Several councils have already been approved for a CAL, namely Auckland Council, Wellington City Council, Tauranga City Council, Dunedin City Council, Hutt City Council, Kapiti Coast District Council, and Greater Wellington Regional Council.

To qualify for a CAL, Council would need to meet LGFA's eligibility requirements. Table 1 provides a gap analysis showing the eligibility requirements, what Council currently does, and what changes Council would have to make to be eligible and remain compliant.

LGFA's GS programme provides a five-basis point (0.05%) discount on eligible projects or programmes with green and social outcomes. The GS loans are not eligible for the additional discount of the CALs so if Council gets its CAL approved, the discount differential would be three-basis points on these loans (0.03%).

The total possible financial benefit of GS loans is challenging to quantify until after Council's 2027-37 LTP but this is expected to provide substantial savings across the lifetime of Council's assets. For example, a \$10 million eligible project or programme would enable a discount of approximately \$5,000p/a (\$3,000p/a above CAL lending).

LGFA reported in its 2025 Annual Report that \$77 million was advanced under the Green, Social, and Sustainable (GSS) lending programme – which was the previous name before the sustainability loan category was removed. As at 30 June 2025, LGFA had approved a total of seven GSS loans across three green project categories, and one social project category totalling \$675 million approved, of which \$454 million had been advanced.

Table 1 – Gap analysis of eligibility requirements

Eligibility requirements		What council currently does	Changes required to be eligible
1	<p>Adopt a science-based Emissions Reduction Target⁷ of:</p> <ul style="list-style-type: none"> • a 42% reduction by 2030 in all of Council’s emissions • a ~90% reduction by 2050 in all of Council’s emissions⁸ 	<p>Council’s current targets⁹ are for:</p> <ul style="list-style-type: none"> • an 11% reduction by 2030 and a 71% reduction by 2050 on CO₂ emissions from Council operations • a 10% reduction by 2030 and 24 – 47% reduction by 2050 in Council’s methane emissions from landfill waste and wastewater treatment 	<p>Council must adopt a more stringent science-based target to be eligible, as set out in Attachment 1.</p> <p>This requires amendment of Council’s current targets, although is already achievable through existing plans – see #2.</p>
2	<p>Having and funding a credible action plan of measures to reduce emissions that will achieve the 2030 target.</p>	<p>Council’s Long-term Plan sets out its funded programme of work between 2024 and 2034. It includes funding for current measures, including waste diversion and transitioning Council’s vehicle fleet to fully electric.</p> <p>The Long-term Plan earmarked funding to install gas capture and flaring equipment at the landfill. This single project has a major impact on Council’s emissions, and it alone enables Council to meet the 2030 target.</p>	<p>No change required at present, although Council’s emissions have increased in recent years, particularly landfill emissions due to population and economic growth.</p> <p>The Long-term Plan includes a planned and funded landfill gas capture and flaring project which, if implemented, would enable Council to meet the 42% methane reduction target by 2030.</p> <p>All new consents for landfills require gas flaring but if we do not get consent and the landfill is closed, we would need to model any alternative impact. The impact of this would be able to be assessed once the consent outcome is known.</p> <p>Projects with positive emissions outcomes are likely to be included in future planning processes (LTP and Water Services Strategy), particularly given changes in wastewater standards, although these are unknown at this stage.</p>

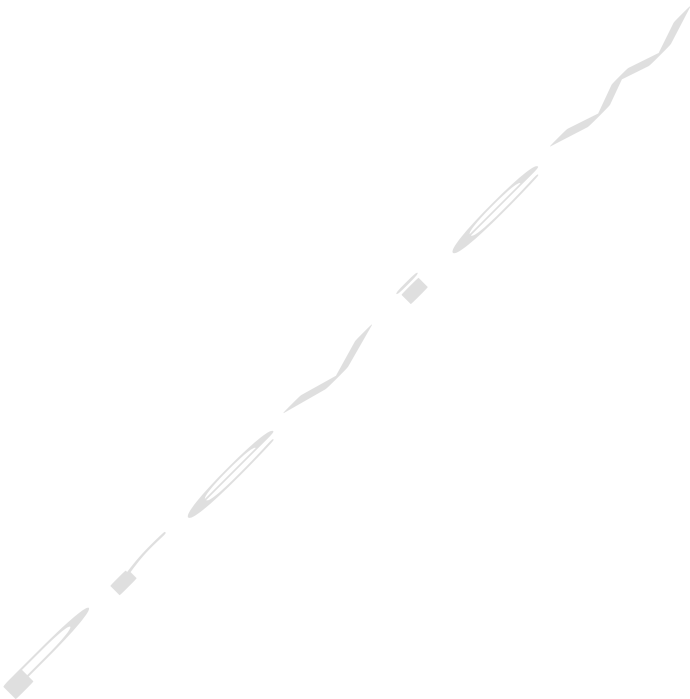
⁷ Science-based emissions target is an international standard that LGFA and the international money market are using to demonstrate climate change friendly investment. This target does not allow offsetting or credits to be used to meet the Paris agreement of limiting global warming to 1.5°C – so they are more stringent. they jointly cover both methane and other emissions.

⁸ “Companies must cut all possible - usually more than 90% - of emissions before 2050. After a company has achieved its Long-term target and cut emissions by more than 90%, it must use permanent carbon removal and storage to counterbalance the final 10% or more of residual emissions that cannot be eliminated. A company is only considered to have reached net-zero when it has achieved its Long-term science-based target and neutralized any residual emissions.” [<https://sciencebasedtargets.org/net-zero> refers]

⁹ Council adopted emissions reduction targets for Council operations, and a directive for staff to implement in 2022 [TDC202208/11 refers]. Council’s current targets are based on New Zealand’s national targets set in legislation. These have separate targets for methane and other emissions. New Zealand’s targets are lower than the ‘science-based’ targets, allow for offsetting or the purchasing of credits for New Zealand to meet the requirements of the international Paris agreement. The 2030 targets are a 10% reduction in Council’s landfill and wastewater methane emissions and a 22% reduction for Council’s other emissions.

Eligibility requirements		What council currently does	Changes required to be eligible
3	Future Long-term Plans identifying and funding credible measures to reduce emissions and meet targets beyond 2030.	The current Long-term Plan 2024 – 34 provides adequate measures out to 2034 only.	<p>Each new Long-term Plan will have to add new measures to meet the required emission reduction target beyond 2034.</p> <p>The full compliance costs of identifying and implementing measures to further reduce Council's direct emissions beyond the 2030 target are unknown but could be prohibitive, although there is no risk to Council as CALs can be declassified at any time.</p> <p>In addition, ongoing investment in emissions reduction measures may deliver a net long-term benefit by improving energy efficiency, reducing fuel and electricity consumption, and lowering ongoing operating costs while also reducing emissions.</p>
4	Measure, verify and report Council's emissions every year and report progress to LGFA.	We verify and publish a snapshot of our emissions in a greenhouse gas inventory every 3 years.	<p>Move from 3-yearly to yearly reporting and verification of our emissions. Each greenhouse gas inventory costs around \$9,000 – \$10,000 for an independent consultant to verify, and around 40 hours of staff time to compile.</p> <p>Council would also have to report on progress against its emissions reduction measures each year, which would also take several hours of staff time to prepare.</p> <p>LGFA are offering financial support of up to \$40,000 over 3 years to assist with compliance costs, such as the cost of independent verification. This supports the cost of compliance, although excludes internal compliance costs such as staff time.</p>
5	Committing to measure Scope 3 emissions across our full supply chain and include them in council's emissions reduction targets and action plan within 2 – 3 years from LGFA granting a Climate Action Loan.	<p>We do not currently measure Scope 3 emissions due to the difficulty in measuring these and the limited ability to control them.</p> <p>Our targets and funded measures do not aim at reducing Scope 3 emissions, with the exception of our procurement process, which allows for a recognition of wider benefits, such as the carbon footprint of the material being bought.</p>	<p>Within 2 – 3 years from LGFA approving a Climate Action Loan, begin measuring Scope 3 emissions, and identify and fund credible actions to reduce them.</p> <p>Identifying Scope 3 emissions across all of Council's business units is complex. We expect we would need a consultant to identify and measure Council's Scope 3 emissions in the first instance. This is estimated to cost \$8,000-\$16,000, and staff time across the organisation.</p>

Eligibility requirements	What council currently does	Changes required to be eligible
		Once Scope 3 emissions are known, the full compliance costs of implementing measures to reduce them will be known but could be prohibitive for continuing with CAL.



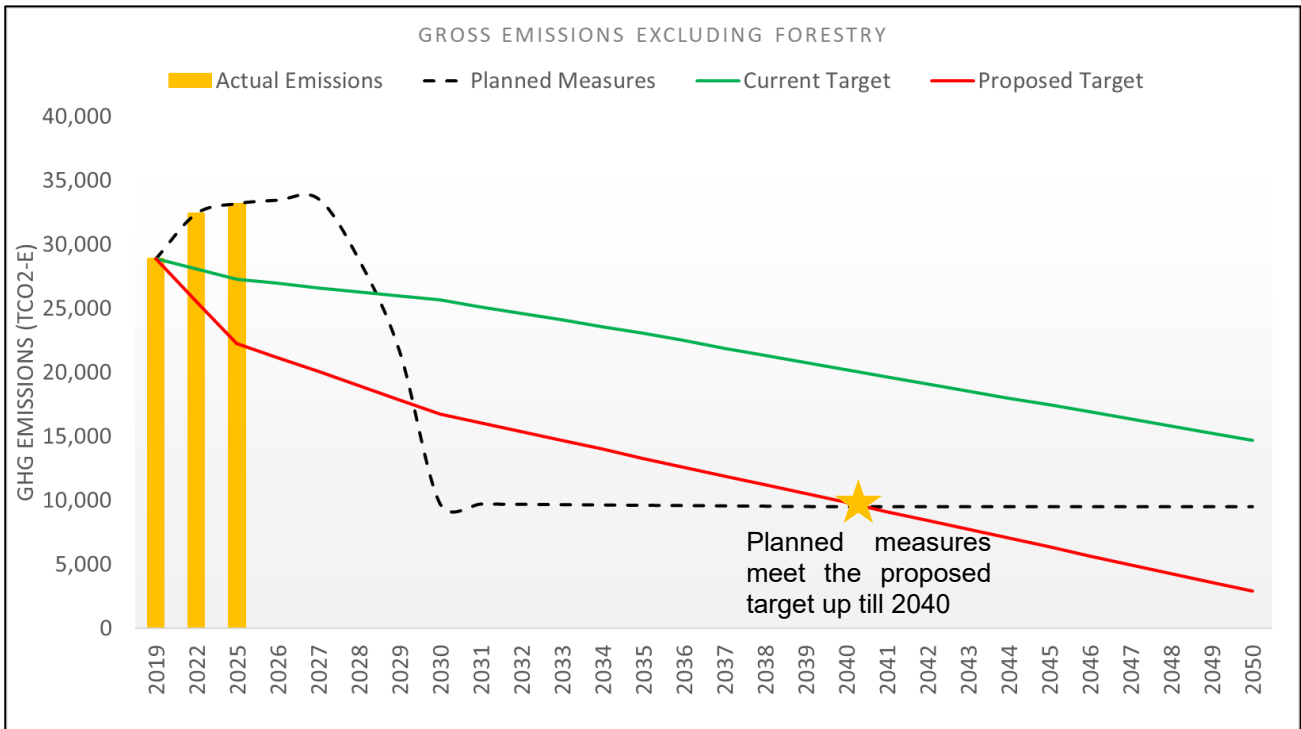
Comparing the Current and Proposed Targets with the Emissions Reduction Trajectory

Council's current target (when the methane and CO₂ emissions targets are aggregated) requires an emissions reduction of 11% by 2030 and 28 - 49% by 2050.

The proposed targets in Attachment 1 require an emissions reduction of 42% by 2030 and ~90% by 2050 on all Council's emissions (methane, CO₂ and other greenhouse gases).

Council has already identified emissions reduction measures out to 2034 in the current Long-term Plan, including installing gas capture and flaring equipment at the Landfill, which has a major impact on reducing emissions. If all measures identified in the Long-term Plan are implemented as planned, they would reduce emissions by 66% by 2030 and 67% by 2050 from the 2018 base year, as shown in Figure 1. Additional measures will need to be identified and funded in future Long-term Plans to meet the ~90% reduction by the 2050 target.

Figure 1 – Comparison of targets and emissions reduction trajectory



Based on this information it is considered that there are two options.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

Option 1 - Council support pursuing sustainable lending mechanisms through New Zealand Local Government Funding Agency (LGFA), to enable access to cheaper loans. This includes Council adopting an amended Emissions Reduction Target, with the proposed target in Attachment 1.

Advantages	Disadvantages
<ul style="list-style-type: none"> • Enable Council to access cheaper financing through Climate Action Loans, saving around \$47,000 per year. • Meeting the emissions reduction target will demonstrate Council is reducing emissions in line with a science-based pathway that helps limit global warming to 1.5°C. • Aligns Council with LGFA's objectives to 	<ul style="list-style-type: none"> • Compliance costs to verify Council's emissions every year and consultancy costs to identify and measure Scope 3 emissions (by year 3), although emissions verification will be covered for the first 3 years by LGFA's one-off grant of \$40,000. • Once Scope 3 emissions are known, the full compliance cost of identifying and implementing

<p>increase the GS and CAL lending book. This helps support positive market outcomes and investor behaviour which is of benefit to the local government sector and lenders.</p> <ul style="list-style-type: none"> • Aligned with Council’s Financial Strategy – focusing on maintaining debt sustainability and affordability. • Supports the timing of treasury management changes required under a rates capped environment, with long-term interest rate stability being favourable, due to challenges managing fluctuating interest costs. Any CAL discount would likely apply to the entire loan term. 	<p>measures to reduce them, and to further reduce Council’s direct emissions beyond the 42% reduction by 2030 will be known but could be prohibitive. However, CAL’s can be declassified at any time and reductions of Scope 3 omissions often have associated benefits (e.g. fuel or electricity savings).</p>
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Option 2 - Not change Council's current Emissions Reduction Targets (status quo)

Advantages	Disadvantages
<ul style="list-style-type: none"> • Council continues to track towards an emissions reduction target aligned with New Zealand’s national emissions reduction targets. • No additional costs or staff time will be incurred. 	<ul style="list-style-type: none"> • Council will be ineligible to apply for cheaper finance through Climate Action Loans that would save up to \$47,000 per year and Green and Social Loan that could save up to an additional \$3,000p/a for \$10million of lending. • Central Government or Lenders may increase pressure on territorial authorities to align their emissions targets so that it meets their sustainability commitments. This could include changes to lending settings over time, such as less favourable borrowing rates or increased sustainable lending benefits. • Most territorial authorities could eventually adopt a science-based target and there is a risk that Council may be perceived as lagging behind. • Does not align with Council’s Financial Strategy – focusing on maintaining debt sustainability and affordability.

Analysis Conclusion:

Officers recommend Option 1 – Council replaces the current Emissions Reduction Targets with the proposed target in Attachment 1.

This target would enable Council to access Climate Action Loans, which would result in immediate interest savings of up to \$47,000 per year. Importantly, Table 1 indicates the 2030 target is highly likely to be achieved through measures already funded in the Long-term Plan, particularly the landfill gas capture and flaring project, with the greater uncertainty sitting in longer-term compliance obligations such as Scope 3 emissions and the pathway to the 2050 target.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

Funding was allocated in the Long-term Plan to reduce emissions, including to transition Council's fleet to electric vehicles and to install gas capture and flaring equipment at the Landfill. These actions are expected to reduce emissions in-line with the current target, but additional actions will need to be identified, costed, and incorporated in future Long-term Plans to remain on track with a 2050 target. The scale of future investment is not yet known but could be prohibitive, particularly as Scope 3 emissions have not yet been quantified.

Adopting the proposed target would require Council to commit to a long-term programme of emissions reduction actions. Once embedded in the Long-term Plan and associated investment programmes, there would be reduced flexibility to amend, delay, or discontinue these measures without impacting Council's ability to meet the target.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that economic and environmental wellbeing are of relevance to this particular matter.

The proposal has been evaluated with regards to a range of legislation applicable to the proposal:

- Local Government Act 2002 requiring councils to consider intergenerational impacts, which include climate change.
- Local Government (Financial Reporting and Prudence) Regulations 2014 which requires councils to demonstrate financial prudence and transparency in the Long-term Plan including for climate-related investment required to meet emissions targets.
- Climate Change Response Act 2002 and Zero Carbon Act framework which provides the national policy direction that councils are expected to align with and to contribute to the national targets.
- Public Finance Act 1989 reinforces expectations of efficient and effective use of public funds, and to justify investment in emissions reduction actions.

Ngā Hīraunga Kaupapa Here | Policy Implications

The proposal has been evaluated against the following plans:

- Long Term Plan 2024-2034
 Annual Plan
 Waikato Regional Plan
 Taupō District Plan
 Bylaws
 Relevant Management Plan(s)

The key aspects for consideration with regards to this proposal are as follows:

- In May 2019, Taupō District Council signed the *New Zealand Local Government Leaders' Climate Change Declaration 2017*¹⁰, including a commitment to develop and implement ambitious action plans that reduce greenhouse gas emissions and to work with central government to deliver on national emission reduction targets.
- In August 2022, Taupō District Council adopted Emissions Reduction Targets and an Emissions Reduction Directive for implementation by Council staff.
- The planned and funded actions in the Long-term Plan 2024–34 are consistent with the proposed new targets in the short to medium term. Future Long-term Plans will have to identify and fund further actions beyond this timeframe to meet the proposed new target by 2050.

¹⁰ <https://www.lgnz.co.nz/assets/Uploads/Climate-Change-Declaration.pdf> refers

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

No particular matters of importance to Māori arise from this proposal. Accordingly, no specific engagement has been undertaken with Māori in relation to the proposal.

Ngā Tūraru | Risks

Adopting the proposed target would place Council on a more ambitious emissions reduction pathway and place Council under increased scrutiny of its target from LGFA. There are also uncertainties regarding the longer-term compliance costs of measuring Scope 3 emissions, identifying and implementing measures to reduce them, and to further reduce Council's direct emissions beyond the 2030 target are unknown but could be prohibitive. However, CALs can be declassified by Council (or LGFA) at any stage and ongoing investment in emissions reduction measures may deliver a net long-term benefit by improving energy efficiency, reducing fuel and electricity consumption, and lowering ongoing operating costs while also reducing emissions.

If Council accesses lower-cost finance through a Climate Action Loan but subsequently fails to reduce emissions in line with the adopted target, there would be both financial and reputational consequences.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance.

While adopting the stricter proposed target strengthens Council's climate change commitments, it does not in itself change levels of service or require immediate new capital expenditure decisions, as implementation will occur progressively through existing and future Long-term Plans.

Initial actions to reduce emissions are already funded in the Long-term Plan but further investment decisions need to be taken in future Long-term Plans, including for areas of uncertainty such as Scope 3 emissions.

TE KŌRERO TAHI | ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no engagement with the community is required. However, it should be noted that some members of the community hold strong views on this proposal and Council's role in combating climate change. These views vary - with some supporting greater investment in reducing emissions while others strongly oppose spending ratepayers' money for this purpose. Council may choose to consult before replacing the current emissions reduction targets with the proposed ones, in which case, Council would need to determine whether to consult as part of the next Long-term Plan or as a standalone consultation.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

A communications plan has been prepared in consultation with the communications team. Should Council replace the current Emissions Reduction Targets with the proposed target in Attachment 1, the new target will be published online alongside supporting material. Council will publish a press release announcing the adoption of the new target.

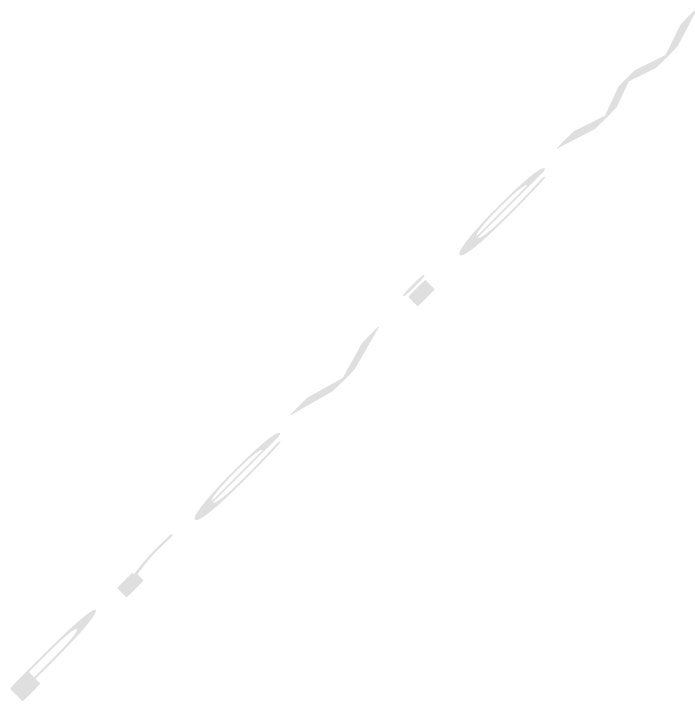
WHAKAKAPINGA | CONCLUSION

Officers recommend that Council replaces the current Emissions Reduction Targets with the proposed target in Attachment 1. This would enable Council to access LGFA's Climate Action Loans and obtain a tangible financial benefit through reduced borrowing costs, while Table 1 indicates that the 2030 target is highly likely to be achieved through measures already funded in the Long-term Plan, particularly landfill gas capture and

flaring. The main uncertainty lies in the longer-term compliance requirements, especially Scope 3 emissions and the additional actions that may be needed to meet the 2050 target.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Attachment 1 - Emissions Reduction Target [↓](#)



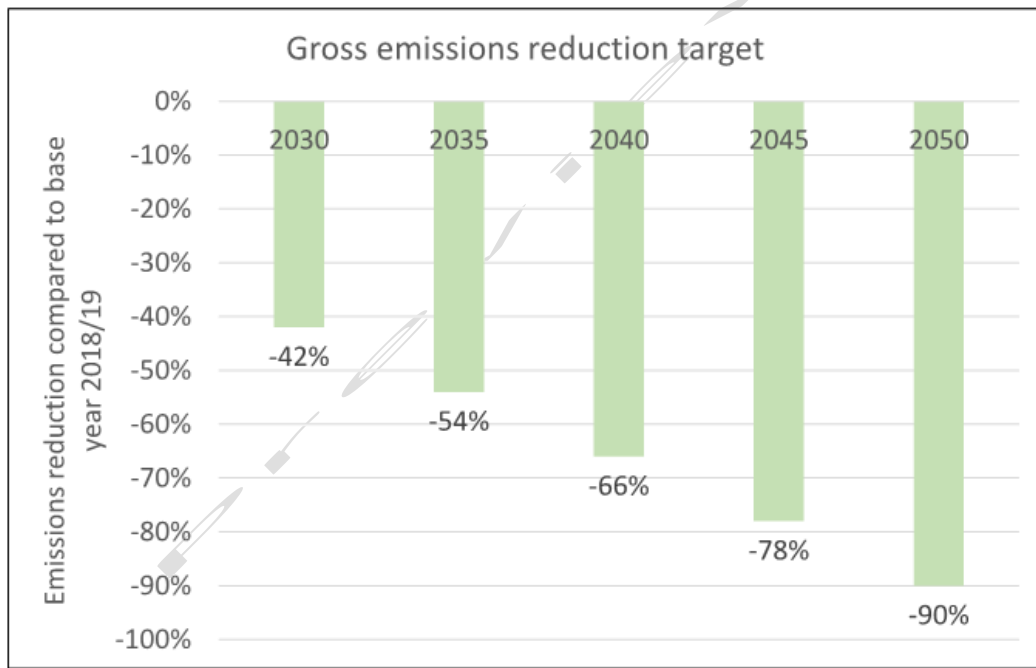


EMISSIONS REDUCTION TARGET

Council has adopted a gross emissions reduction target for all council operations including wastewater and landfill methane but excluding forestry sources and sinks as set out in the chart below.

This emissions reduction target is aligned with the science-based pathway identified by the Intergovernmental Panel on Climate Change and the International Energy Agency to help limit global warming to 1.5°C.

Meeting these targets ensures Taupō District Council plays its part and is doing its fair share to reduce greenhouse gas emissions.



Note 1: Base Year (2018/19) emissions are 34,300 tons of CO₂-e.

Note 2: Target excludes forestry sources and sinks

Note 3: Target applies to Scope 1 and Scope 2 emissions only. A separate target for Scope 3 emissions will be developed once these are quantified.

5.9 AMENDMENTS TO THE TERMS OF REFERENCE AND DELEGATIONS FROM COUNCIL TO COMMITTEES - INCREASE TO REGULATORY COMMITTEE DELEGATIONS AND MEMBERSHIP

Author: Shainey James, Governance Quality Manager

Authorised by: Nigel McAdie, Legal and Governance Manager

TE PŪTAKE | PURPOSE

The purpose of this report is to propose amendments to the *Terms of Reference and Delegations from Council to Committees* document as it relates to the Regulatory Committee (A3550306). The primary objective for these amendments is to enable the Regulatory Committee to act in relation to a broader range of property-related regulatory matters, including most of the leases and licences dealt with by the Council.

The amendments include:

- increasing the membership of the Regulatory Committee by one (1) councillor;
- clarifying Local Government Act 1974 delegations to the Regulatory Committee;
- including Public Works Act 1981 and Public Bodies Leases Act 1969 delegations to the Regulatory Committee; and
- including delegations relating to approval of leases and licences on Council-owned land (i.e. fee simple land) to the Regulatory Committee.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

Taupō District Council's committee structure was put into place in November last year, following the local government elections. Council may make changes to the structure as it sees fit throughout the Triennium.

Further improvements to the Terms of Reference and Delegations from Council to Committees, particularly the Regulatory Committee, have been identified and are presented for members' consideration. The amendments are relatively minor and intended to enhance efficiency, consistency and clarity. Council may decide to proceed with some, all, or none of the proposed amendments.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Amends the Regulatory Committee's delegations to clarify Local Government Act 1974 delegations; include Public Works Act 1981 and Public Bodies Leases Act 1969 delegations and approval of leases and licences on Council-owned land (i.e. fee simple land), in accordance with tracked changes detailed on Attachment 1; and
2. Increases the membership of the Regulatory Committee by one (1) councillor, in accordance with tracked changes detailed on Attachment 1.

TE WHAKAMAHUKI | BACKGROUND

The proposal has not been presented previously.

Following the October 2025 local government elections, Council delegated powers and functions to various committees. One of the new committees established was the Regulatory Committee ("the Committee").

Since that time, delegations to the Committee have been expanded to include:

- leases and licences under the Conservation Act 1987; and

- hearing of objections to resource management decisions under ss 357, 357A and 357B of the Resource Management Act 1991.

Legal and Governance and Property Team officers have monitored matters presented to the Committee since its establishment and recommend further amendments to delegations.

At the same time, considering the Committee's workload, it is proposed that the Committee's membership be increased by one (1) councillor, taking the total membership to eight (8) elected members.

NGĀ KŌRERORERO | DISCUSSION

Amending the Terms of Reference and Delegations from Council to the Regulatory Committee

Attachment 1 sets out proposed amendments to delegations to the Regulatory Committee.

In relation to the Local Government Act 1974 delegations, none of the proposed amendments are substantive i.e. they are all proposed simply to make the delegations clearer or to reflect current practice.

Further delegations are proposed under the Public Works Act 1981 and the Public Bodies Leases Act 1969. The subject matter of these delegations are powers that are the same or similar in nature to powers already exercisable by the Committee, the only difference being the status of the subject land.

In relation to Council-owned land (i.e. fee simple land) it is proposed that the Committee be empowered to approve proposed leases and licences of land that is held for any specific public works or reserve purpose. As a matter of efficiency and effectiveness (and to promote consistency of decision-making), officers believe it is appropriate that such a decision sits with the Committee.

These changes clarify the powers of the Committee to consider:

- proposed community, industrial and commercial leases; regardless of land status;
- proposed leases and licences of stopped road;
- proposed easements, leases or licences of land held for a public work (e.g. land held for wastewater treatment purposes);
- proposed leases and licences of road (e.g. outdoor dining licences) to reflect the practice of having the Committee decide such matters; and
- granting territorial authority consent to taking land for road or stopping (cancelling) a road which does not warrant the decision of full Council.

Increasing the membership of the Regulatory Committee by one (1) councillor

It is proposed that the membership of the Regulatory Committee be increased by one councillor, to provide for a better spread of workload amongst members and bring an additional perspective to the work of the Committee. If approved, the additional councillor may be appointed later at the meeting via the Council Engagements, Appointments, and Training and Conference Opportunities agenda item.

Based on this information it is considered that there are two options.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

Option 1. Amend the *Terms of Reference and Delegations from Council to Committees* document to include either all or some of the proposed improvements (recommended).

Advantages	Disadvantages
<ul style="list-style-type: none"> • Increasing Regulatory Committee membership will assist with sharing the workload of the Committee between more elected members and bring an additional perspective to the work of the Committee. • Improved clarity. The proposed amendments correctly describe the empowering provisions in the Local Government Act 1974 and so improve clarity. • Consistency of approach. The proposed amendments make the Regulatory Committee the primary decisionmaker for leasing and licencing land and so ensures similar matters are determined consistently. • Greater efficiency. Amending the delegations to the Regulatory Committee will lead to greater efficiency because Committee members will develop particular expertise in relation to the Committee's delegations. 	<ul style="list-style-type: none"> • Elected members not on the Regulatory Committee may perceive there being less visibility over Council's leasing and licencing decisions.

Option 2. Do not amend the *Terms of Reference and Delegations from Council to Committees* document.

Advantages	Disadvantages
<ul style="list-style-type: none"> • No further work required. 	<ul style="list-style-type: none"> • In relation to increasing the Regulatory Committee's membership, lost opportunity to spread workload between more elected members and gain an additional perspective. • Potential inconsistent approach to the leases and licencing of Council-owned land depending on land status.

Analysis Conclusion:

Officers recommend that Council amends the *Terms of Reference and Delegations from Council to Committees* document as proposed. It is considered that amending the Committee's delegations as proposed (in Attachment 1) will enhance efficiency, consistency and clarity. Increasing the Regulatory Committee membership by one councillor will provide greater workload spread between members of that Committee and bring an additional perspective to the work of the Committee.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The financial impact of the proposal is estimated to be \$Nil.

Long-term Plan/Annual Plan

No Long-term Plan/Annual Plan considerations have been identified.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social / economic / environmental and / or cultural well-beings may be of relevance to this matter.

The proposal has been evaluated with regards to relevant legislation. The key piece of legislation is the Local Government Act 2002 (Schedule 7, clause 32), which authorises councils to delegate powers and functions to committees.

No external authorisations are required for the proposal.

Ngā Hīraunga Kaupapa Here | Policy Implications

There are no known policy implications.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

Officers have not identified any matters of particular interest to Māori in relation to the proposed changes to Council's delegations.

Ngā Tūraru | Risks

There are no known risks.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be considered when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance.

TE KŌRERO TAHI | ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council deciding.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

No communication/media required.

WHAKAKAPINGA | CONCLUSION

The Local Government Act 2002 enables councils to make changes to committee delegations throughout the Triennium. Amendments are proposed to Taupō District Council's Terms of Reference and Delegations from Council to Committees (A3550306) as set out in this report. Council may decide to proceed with some, all or none of those changes.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Proposed Amendments - Regulatory Committee Terms of Reference and Delegations [↓](#)

Regulatory Committee

Standing Committee

Objective	To exercise a range of functions relating to roading and reserves and Council land throughout the Taupō district (excluding those functions within the Mana Whakahono boundary)
Membership	Mayor One (1) Te Papamārearea Māori Ward councillor SixFive (65) other councillors
Quorum	Four (4)
Meeting frequency	Every two months
Reporting	Reports to Council

Scope of activity

1. Exercising Council's statutory regulatory functions under the following Acts and Regulations (and any amendments) that are not elsewhere specifically delegated to another Committee or staff and that relate to matters within the Taupō district, but not with the exception of matters within the Mana Whakahono boundary or matters constituting a disposal of assets:

Local Government Act 1974 ("LGA 1974"), Part 21, including:

- Road naming (section 319A of the LGA 1974);
- Decisions on pedestrian malls (section 336 of the LGA 1974);
- Leases of airspace or subsoil of roads (section 341(1) of the LGA 1974);
- Licences to occupy roads (section 341(3) of the LGA 1974); and
- Decisions on stopping and closing roads (section 342 of the LGA 1974); and
- Decisions on leasing of stopped roads (section 345(1)(a)(ii) and (c) of the LGA 1974.

Public Works Act 1981 ("PWA")

- Decision to set apart any land taken as severance or recommend to Council to dispose of any land taken as severance (section 34 of the PWA);
- Decision to grant, or accept a surrender of, a lease or licence to occupy land held for a public work (not including road) (section 45 of the PWA);
- Decision to grant an easement over land held for a public work (not including road) (section 48 of the PWA);
- Decision to consent as territorial authority to declaration of land as road (section 114 of the PWA); and
- Decision to consent as territorial authority to stopping of land as road (section 116 of the PWA).

Reserves Act 1977 (excluding the development of reserve management plans under s 41 of that Act)

Leases and licences under the Conservation Act 1987

Public Bodies Leases Act 1969

Hear objections to resource management decisions under sections 357, 357A and 357B of the Resource Management Act 1991

2. Exercising Council's common law rights as landowner to lease and grant licences to occupy land where the lease or licence does not constitute a disposal of land.
3. Exercising Council's common law rights as owner of roads to grant licences to occupy the surface of roads temporarily or for a finite term.

2.4. Considering resident and ratepayer appeals to decisions made in accordance with Council's Tree and Vegetation policy (excluding decisions relating to trees and vegetation within the Mana Whakahono boundary).

3.5. Making changes to the Asset Management Data Standard relating to roads and public spaces throughout the Taupō district, except for roads and public spaces within the Mana Whakahono boundary (e.g. no stopping, parking signs and times, road markings etc) and in accordance with bylaws made under the Land Transport Act 1998.

4.6. Developing and, if requested, making decisions in relation to specific regulatory strategies or policies as delegated by Council, for example reserve management plans, reserve encroachment policies etc.

Power to act

1. Council delegates powers and duties under the Acts, Regulations and policies specified above, except where they may not be delegated, or where they are elsewhere delegated.
2. If any matter is of such strategic or policy importance or urgency, then, with the endorsement of the appropriate Chairperson or His Worship the Mayor, the matter shall be referred direct to Council.

Power to recommend to Council

~~The Committee has the power to resolve only on matters relating to the Acts, Regulations and policies specified above.~~

The Committee may make recommendations to Council in relation to any matter within its Scope of Activity (but outside of its Power to Act) including whether to dispose of:

- road that has been stopped; or
- land that has its reserve classification revoked

under one of the Acts specified above.

Delegation of powers

This Committee has no powers to sub-delegate.

Limits on authority

The Committee's 'power to act' pursuant to these delegations is subject to:

1. Matters being related solely to the functions and powers under the Acts, Regulations and policies specified above.
2. An overriding responsibility to ensure that its actions and decisions are always within the law.
3. An overriding responsibility to ensure that its actions and decisions are within Council policy, or if in conflict with a Council policy, that this is explicitly identified in a report to Council and any relevant resolutions.

5.10 TAUPŌ DISTRICT COUNCIL PERFORMANCE REPORT - MAY 2026

Author: Julie Gardyne, Chief Executive

Authorised by: Julie Gardyne, Chief Executive

TE PŪTAKE | PURPOSE

This report provides Council with an overview of the performance of the organisation including updates from the executive team, a portfolio update, and a finance report.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council receives the information contained in the Performance Report for the month of May 2026.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Performance Report - May 2026 [↓](#)
2. Portfolio Update - May 2026 [↓](#)
3. Finance Report - May 2026 [↓](#)



TAUPŌ DISTRICT COUNCIL

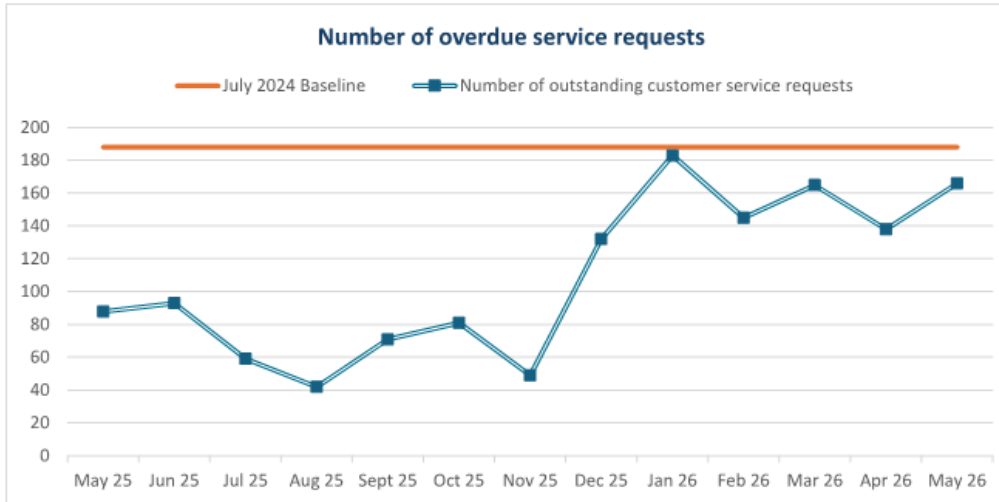
PERFORMANCE REPORT

May 2026

CHIEF EXECUTIVE - Julie Gardyne												
Overview	Government policy update	Stakeholder relationships										
<p>The focus this month has been on the government’s Head Start initiative, spending our time gathering information from other councils to look at possible partners.</p> <p>While this has been a major focus, we have also invested important time to recognise our people with our recent Staff Awards. A standout success, these awards celebrated the talent, dedication, and pride across the organisation, while reinforcing the positive culture at the council.</p>	<p>The government’s local government reform programme has progressed at pace, representing the most significant change to the sector in decades.</p> <p>As you are aware, councils have been given a short timeframe to work with regional partners to explore future structural and service delivery options. In response we have been progressing our Head Start investigation work, supported by recently released Department of Internal Affairs guidance. This work is focused on understanding options, ensuring we are well positioned, and maintaining a proactive approach to potential reform.</p>	<p>Engagement with iwi and the wider community has remained a priority, particularly as we consider future options for our district. This is helping to ensure local priorities, values, and aspirations are clearly understood and reflected in our thinking.</p> <p>We remain committed to strong partnerships and open communication, recognising these relationships are central to achieving positive outcomes for our community.</p>										
Operating efficiency and improvements		<p>ELT Business Plan; 50 activities</p> <table border="1"> <caption>ELT Business Plan Progress Data</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>On Track</td> <td>50%</td> </tr> <tr> <td>Off Track</td> <td>10%</td> </tr> <tr> <td>Achieved</td> <td>30%</td> </tr> <tr> <td>On hold</td> <td>10%</td> </tr> </tbody> </table>	Category	Percentage	On Track	50%	Off Track	10%	Achieved	30%	On hold	10%
Category	Percentage											
On Track	50%											
Off Track	10%											
Achieved	30%											
On hold	10%											
<p>Council’s internal (ELT) business plan outlines our core activities for the 2025/2026 financial year. We have major initiatives such as capital delivery (\$70m) and recurring activities including infrastructure upgrades, regulatory compliance, health and safety framework improvements, and core financial activities such as Annual Report completion and asset capitalisation. This year there is also a heavy schedule of non-business-as-usual projects such as long-term planning for water services, legislative reforms and cross-council strategic reviews.</p> <p>As at 30 May 2026, 32 percent of the activities were complete and 50 percent were on track. The remaining activities that are off-track include erosion control and resource consent application processes. There has also been a slower-than-expected capital delivery in the last quarter resulting from national and international economic and political uncertainties. The payroll system upgrade and infrastructure asset revaluations are currently on hold.</p>												

PEOPLE AND COMMUNITY PARTNERSHIPS - Hadley Tattle

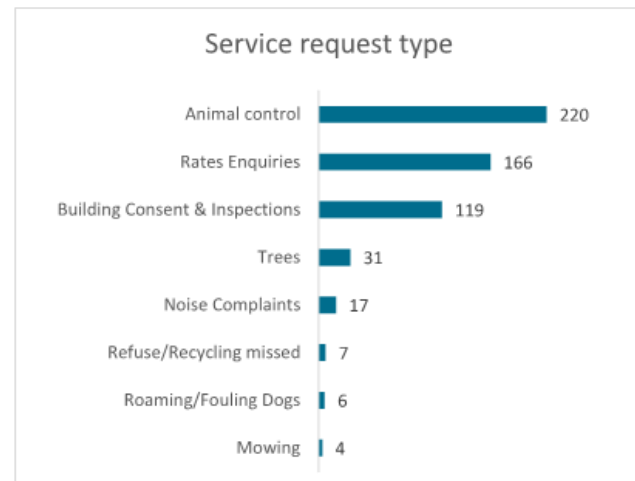
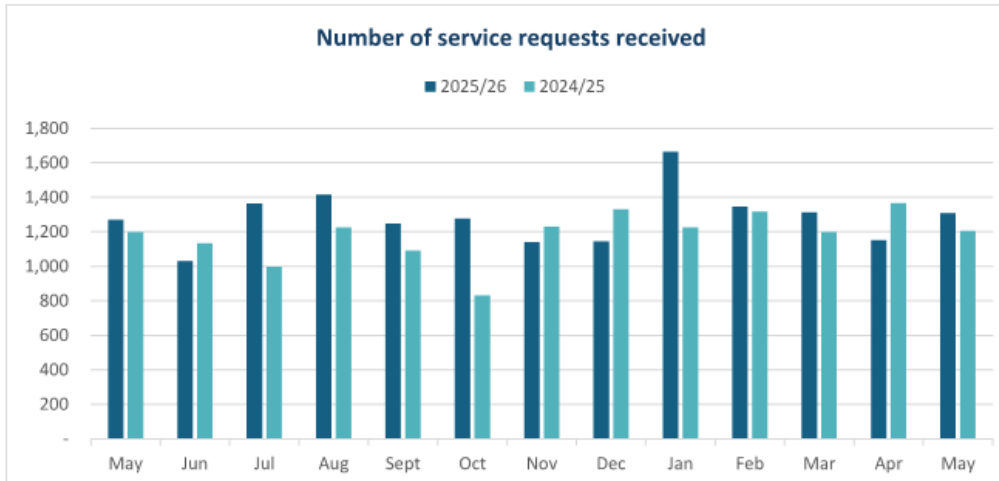
Customer focus



3930 calls received by customer services

69% of calls answered within 40 secs

May was an exceptionally high-volume month for customer experience interactions. Across all channels, the customer experience team handled over 11,400 interactions, a significant increase from 8,500 in April. Notably, more than 4,000 of these interactions were rates-related, reflecting the release of revaluation notices alongside quarterly rates instalments. Despite the increased demand, the team maintained a strong focus on delivering accurate and efficient service, particularly given the complexity of many customer enquiries during this period. Building consent and inspection enquiries also rose, driven by the launch of a new platform. This represents a material change for both customers and staff, and has been implemented following careful planning and preparation.



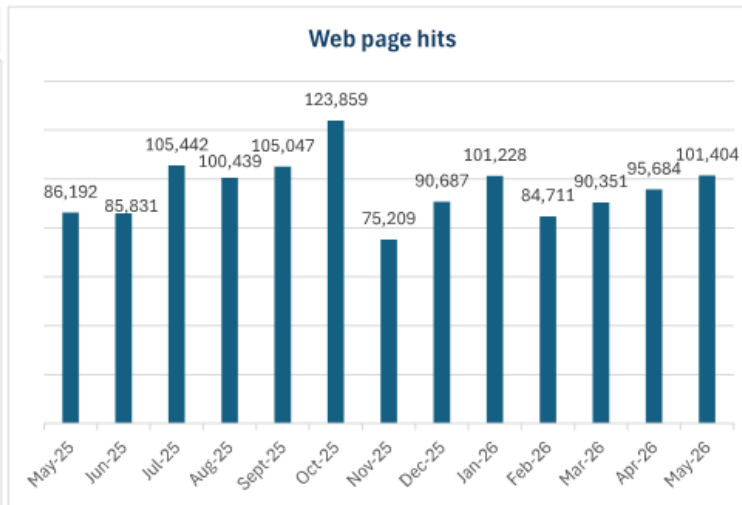
Community engagement and communications

37,857 people engaged in social media across messaging areas in May

Revaluations - The results of the three-yearly district revaluation were released in early May. Communications explaining the new valuations included an explainer video and direction to website information, as well as key messages and FAQs for our customer experience team to help people understand the effect of their new property valuations.

Local government reform - At the end of May we began implementing communications around the local government reforms and letting the community know that a survey would be opening in early June.

Water campaign - There is a large communications campaign planned in this space across the three waters. The first piece of video work in this campaign, an explainer video starring our kid reporters, was released on social media in May. A significant amount of work has already been done on the topic of wastewater, specifically public education about not flushing wipes, rags, fat and sanitary products down the toilet.



Iwi partnerships and initiatives

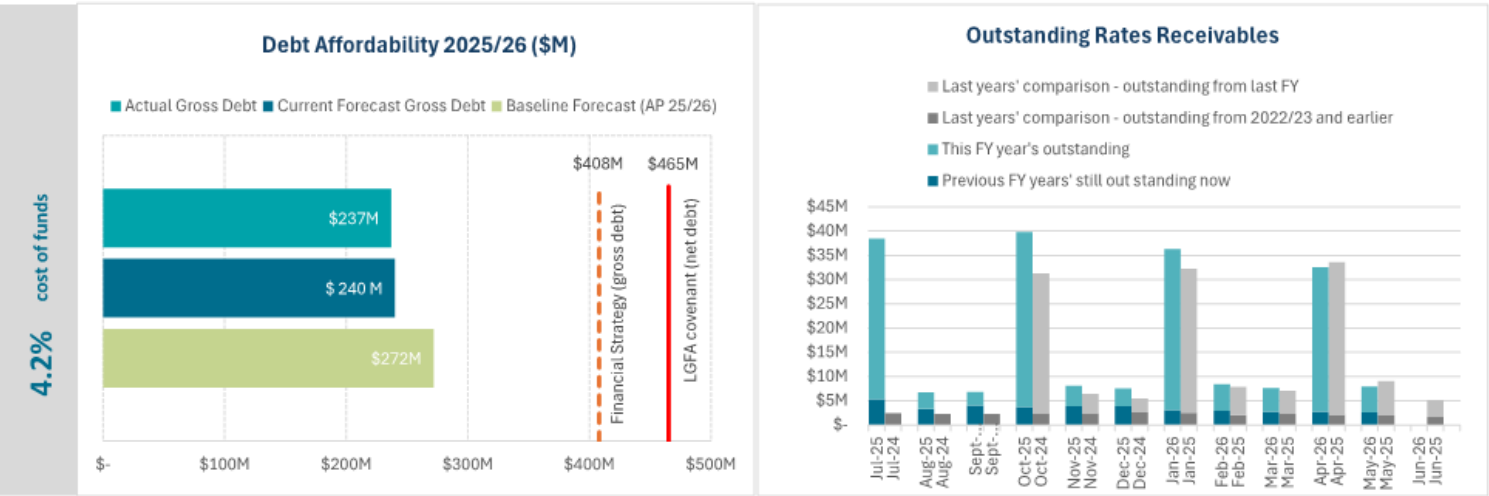
May was another active month for the team, with progress across a range of projects, partnerships, and engagement activities. A highlight was the Council–Te Arawa River Iwi Trust (TARIT) and Ngāti Tahu–Ngāti Whaoa induction held at Ōhaaki Marae. This induction provided a valuable opportunity to strengthen relationships and share knowledge. A range of topics were discussed during the session, including the government's local government reform "Head Start" process.

The team also engaged with Ngāti Kahungunu ki Wairarapa Tāmaki-nui-a-Rua Settlement Trust regarding their interests in the Mangakino area. Additional engagement took place with Pouakani Marae, supporting ongoing relationship building and understanding of local priorities.

A significant amount of work was undertaken in relation to the Broadlands Road landfill consent processes. This included hui with hapū representatives, as well as engagement with adjoining maunga land trust representatives.

ORGANISATION PERFORMANCE - Sarah Matthews

Financial Strategy

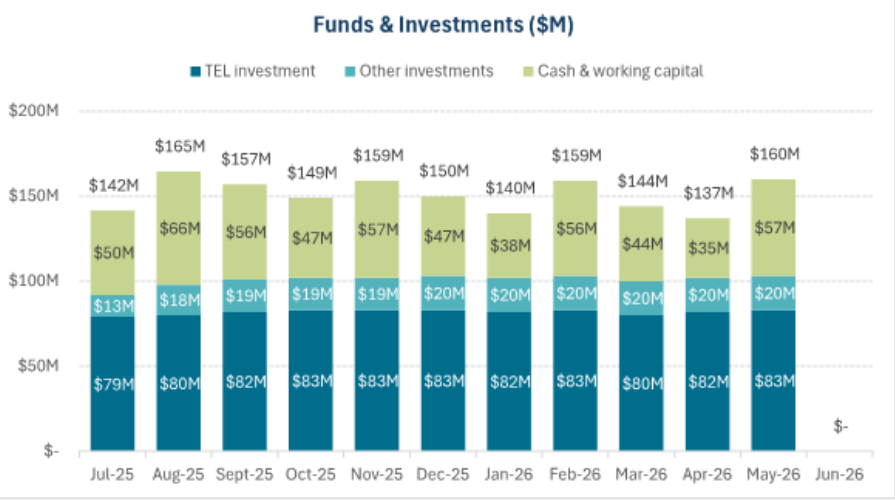


Interest rates remain elevated due to the U.S.-Iran war and associated fuel prices. While the Reserve Bank held the Official Cash Rate at its recent announcement, the market is still expecting a tightening cycle being required to counteract inflation.

Budget uncertainty also exists in light of the U.S.-Iran war with delays in some projects and price increases and/or material shortages. Finance have adjusted forecast external debt, as it seems unlikely this will be required by 30 June. Finance will reset debt expectations early in 2026/27 forecasting process.

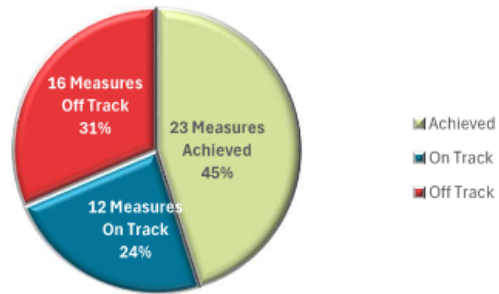
While investment growth has been challenging, the TEL Fund has remained reasonably steady amongst global uncertainty.

The rates team has worked hard with ratepayers to resolve outstanding debts, with a noticeable reduction this calendar year.

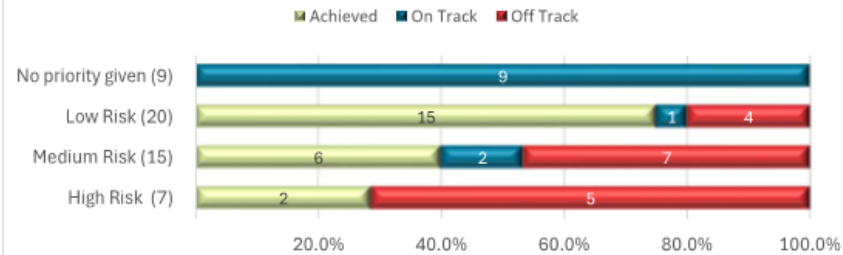


Health & Safety Improvements

Progress of Health & Safety Workplan



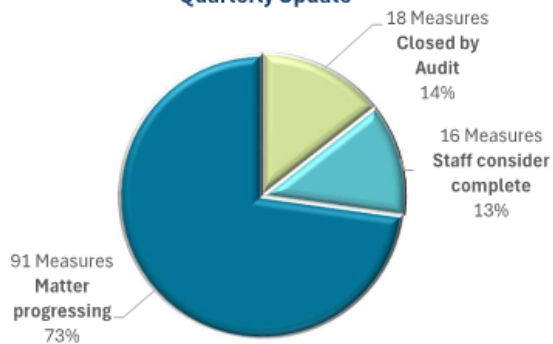
Achievement of Health & Safety Workplan, arising out of KPMG Recommendations (as a % of number of measures)



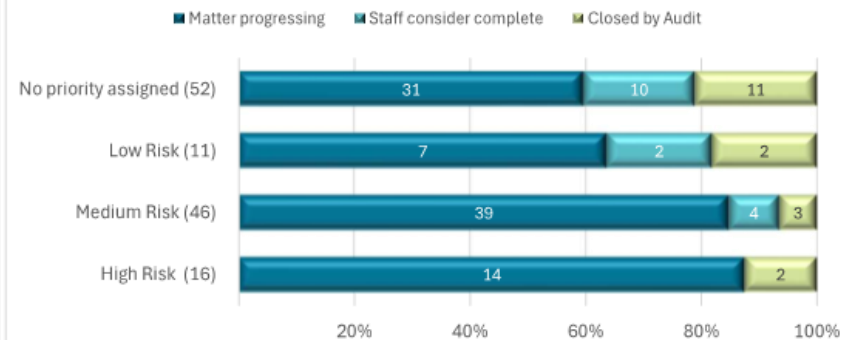
Council's 2025/26 Health and Safety Improvement Plan seeks to progress Health, Safety and Wellbeing Strategy objectives, and also to address recommendations arising from KPMG's audit of Council's health and safety systems and processes. Recent focus has prioritised work on Council's *Overlapping Duties Framework, Aggressive & Threatening Behaviour, Driving, and Asbestos*. Since last reported TDC has: i) adopted a *Zero Tolerance Policy* to help manage Aggressive & Threatening Behaviour, soon to be published; ii) adopted a *Speeding Escalation Procedure*, giving managers structured guidance on how to respond to speeding instances; iii) commenced NZQA based training on Council's *Overlapping Duties Framework*, which guides staff on how to manage H&S Risks while managing contractors; iv) progressed a review of Council's *Asbestos Management Plan* against new WorkSafe Asbestos Guidance released in April 2026. Staff will continue to progress audit recommendations on a critical risk-by-critical risk basis "vertical slice" model. While this approach takes time to implement, substantive and sustainable system improvements are being implemented, as acknowledged by KPMG's Dec 2025 desktop review confirming that "substantial progress has been made".

Organisational Wide Audit Improvements

Outstanding Audit & Improvement Items - Quarterly Update



Outstanding Organisational Wide Audit & Improvement Actions (as a percentage of number of actions)



Council Property

Crown Road Development: Council have been advised that titles are in the final stage of approval with LINZ, and we should expect to see them any day now. Sales continue to progress and agents expect to see further interest once titles are obtained.

East Urban Lands: The Orokō Rise Consortium has sold 59% of stage 1A, with sales progressing faster than Council anticipated. Titles have been issued and construction has commenced on 11 lots, with a further 15 lots expected to commence in June/July. Stage 1B physical civil works continue and the project is currently tracking slightly ahead of programme.

Leases and licences: The team are working on obtaining market data to be able to provide reporting to Council on support provided to organisations through Council's leases and licences process. This will allow transparency of leases and licences across the board, ahead of future strategy discussions.

Digital Solutions

During May, Digital Solutions had a strong focus on the successful go-live and early stabilisation of the new building consent system. Work continued across core infrastructure and transformation initiatives, including preparation for upcoming hardware renewals and issuing an RFP to support the transition of remaining on-premise servers to cloud-based services.

Configuration design for upcoming Technology One modules was completed, providing a foundation for future delivery across consents, licensing, and document management. Overall, the focus remained on delivering core system change while maintaining stable, secure operations.

Local Government Official Information and Meetings Act (LGOIMA) requests

99% of LGOIMAs processed within 20 days - YTD Target is 99%

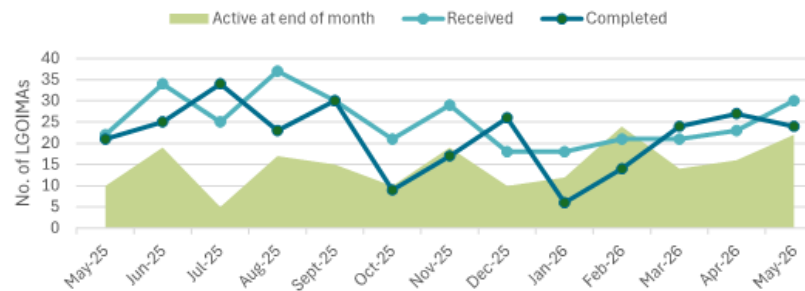
May 2026 – Official Information Request Key Trends

Infrastructure-related requests were the most prominent this month, with consistently high volumes relating to roading and footpaths, which remain a major area of public interest.

Requests relating to regulatory and community impact issues were also significant, particularly dog-related incidents and noise complaints. These trends indicate ongoing community interest around compliance and neighbourhood impacts.

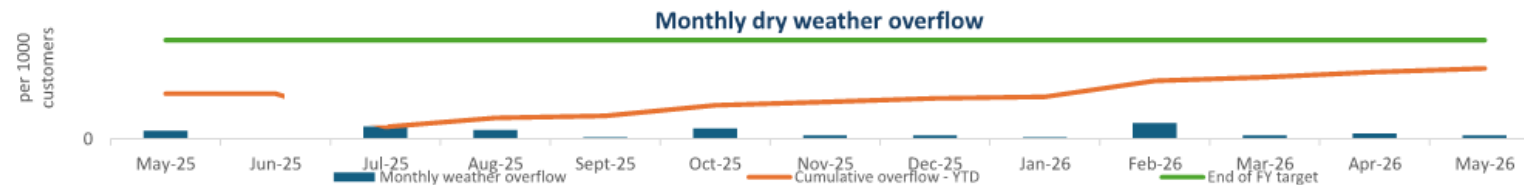
Environmental and land-use matters featured consistently, including reserve encroachments and herbicide use.

Local Government Official Information and Meetings Act (LGOIMA) requests



COMMUNITY INFRASTRUCTURE AND SERVICES - Tony Hale

Three Waters



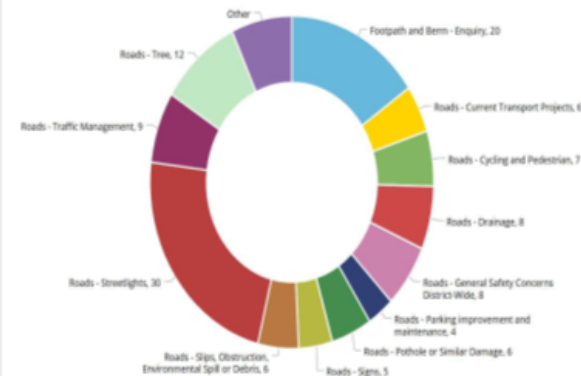
- 1 notifications to Taumata Arowai of risk to drinking water quality. Target is Nil. 1. Monthly arsenic test results exceeded compliance limits in Centennial Drive, Hatepe, Motutere and Motuopa. Arsenic has always been present in these water supplies due to geothermal activity. The test results continue to be stable and arsenic removal is included in the treatment plant upgrades that are underway. Omori has been fully compliant since commissioning the new water treatment plant.
- 1 moderate or significant resource consent non-compliances (take & discharge) with an actual or potential adverse health or environmental effect. Target is Nil. 1. The Waikato Regional Council was notified of non-compliance with nitrogen loading limits at both Rakaunui Road and View Road land treatment sites. There were no other significant compliance issues that required notification to the regional council with all treatment plants operating within consent requirements.

- May has been a stable period for water and wastewater operations, with no notable events.
 - An open day was held at the Kinloch Water Treatment Plant, attracting strong community interest, with approximately 50 residents attending a guided tour of the facility alongside the council staff. The event provided an opportunity to showcase the treatment technology used to deliver improved drinking water quality, along with the monitoring and control measures in place to maintain a high standard of service.

Transport

5.3 3.8km rehabilitation target **23.6** 28km reseal target **116** pothole repairs/month **2014** public transport passengers

- Shared path along Tongariro Street into Norman Smith Street has been 99 percent completed, working on minor deficiencies with the contractor. Titirapunga Street intersection improvements are 75 percent completed, and the team has now moved to Briscoes side to complete kerb changes and refuge island.
 - The Omori Road slip tender closes on 3 June. HEB Construction has completed three of the four slips on Waipapa Road. The road opened ahead of the schedule and the team is well below the anticipated budget, with final cost to be confirmed in June 2026. Slip four geotechnical investigation indicates that the slip is vulnerable to weather and further safety measures are being implemented until a decision is made on affordability/investment.
 - Although the reseal programme was not fully achieved, the Department of Internal Affairs measure of 3 percent has been exceeded for the financial year. The rehabilitation target was exceeded because of areas of road that required extensive repairs to the point of rather rehabilitating than just resealing.
 - Taupō District road safety coordinator won the Cedric Roger award for leadership in road safety at the SASTA conference in Auckland. The Road Safety Week 2026 theme was 'engage, educate and empower people to enhance safety.'
 - Six local government information requests and 110 service requests were received in May (see picture to the right).



May 2026 * PERFORMANCE REPORT * 1 | 2

Waste Management

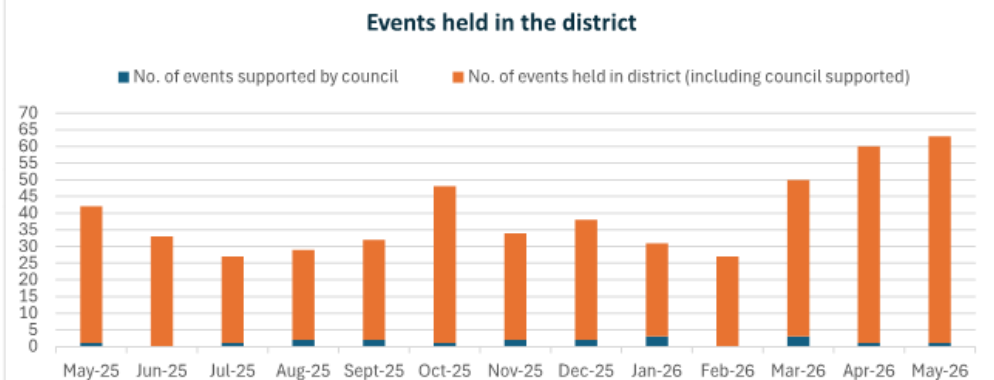
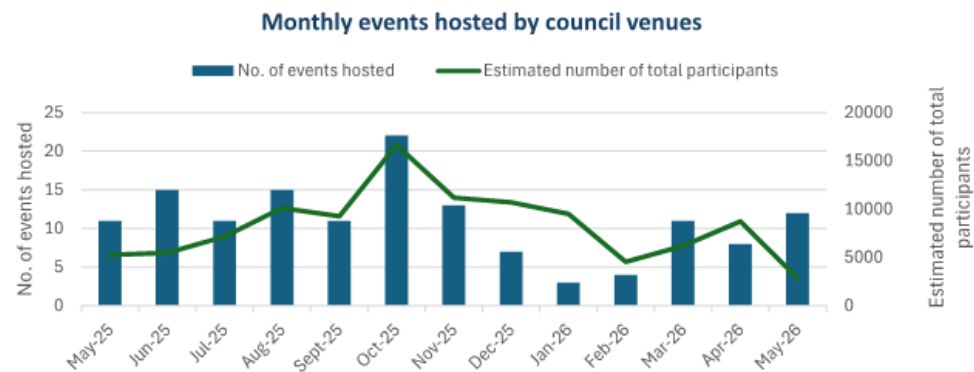
11,967 tonnes of waste diverted from landfill - YTD
32% of waste stream diverted from landfill - YTD
50% target diverted from landfill - by 2034

- The new waste minimisation officer is on board (parental leave cover).
- Further engagement is underway with local hapū to discuss renewal of the Broadlands Road Landfill consent.
- New storage bunkers have been installed at the Mangakino Transfer Station, with partial funding from the Glass Packaging Forum.
- All of the new refuse collection trucks under the new collection contract are now operating, as well as one of the new recycling trucks. Three more will enter the service over the next couple of months.

Events and Venues

- 62 events were delivered during May, showing a really busy and varied month across the district. The majority were held in Taupō (58 events), with three in Tūrangi and one in Whakamaru.
 - The month included a mix of community, sporting, and cultural events such as the Council supported Taniwha, the Rotary Charity Golf Tournament, and the King’s Birthday Art Trail, along with a range of smaller local events that all contribute to the overall buzz and vibrancy of the district.
 - Of all events delivered, only one received direct financial support from Council — The Taniwha. This event saw record-breaking participation numbers, growing from 1,229 last year to 1,624 this year, which is a 32 percent increase. It’s a great result and shows the continued growth and impact of the event.

Note: Events not supported by Council typically don’t provide data, and reporting from supported events can vary in detail and consistency each month due to contract timing and event delivery schedules. Please note: Event data for activities not held in Council venues is captured to the best of our ability. While we make every effort to identify events across the district, we are not always aware of all activity, particularly where events are not widely advertised or formally notified to Council.



Donations, grants and sponsorship fund

\$373,477 of **\$488,000**
 donations, grants & sponsorship fund invested to date
\$27,403,302 estimated economic return - YTD
7237% return on investment - YTD

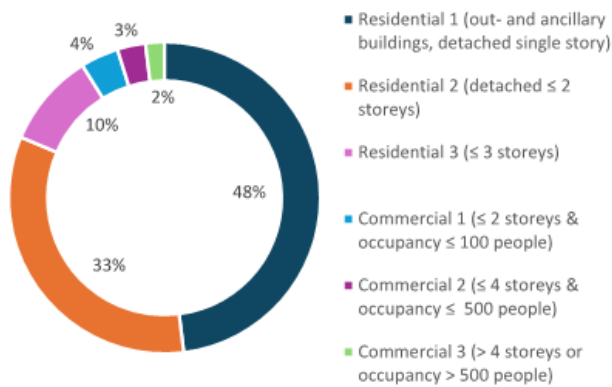
STRATEGY AND ENVIRONMENT - Warrick Zander

Policy

- The hearings in relation to plan changes 47-49 are set for 22 June. The submissions process for plan changes 44 and 45 closes on 2 June.
- Work continued on finalising the Annual Plan, with adoption anticipated at the June Council meeting.
- The submissions process for the proposed changes to fees and charges related to food licensing, resource management and road stopping was completed. Hearings and deliberations took place on 9 June, with Council expected to adopt the full schedule of fees and charges at the 30 June meeting.
- There were six submissions received on the proposed amendments to the Development Contributions Policy, with Council expected to deliberate at the 30 June meeting.
- The team supported Council decision-making processes in relation to the Kinloch Kindergarten proposal.
- The review work required to develop the district wide reserve management plan has commenced.
- Policy manager has been supporting the Council's Head Start Pathway project.
- Participated in a multi-agency workshop as part of the Waikato River Authority's review of the vision and strategy for the Waikato River (Te Ture Whaimana o Te Awa o Waikato).

Environmental Services

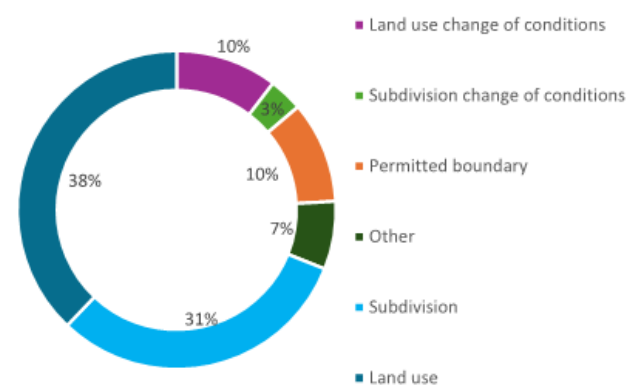
Types of building consents granted



100% of building consents completed within statutory timeframes - this month

72 building consent applications received - this month

Types of resource consents granted



100% of resource consents completed within statutory timeframes - this month

39 resource consent applications received - this month

- Menacing classification was upheld by the Dog Control Committee. There has been strong enforcement activity including multiple successful warrant-based seizures with Police. The school education programme has been active across Taupō and Tūrangi, with Workplace Bite Prevention training gaining traction. High impound volumes are managed effectively, with majority of the dogs returned to owners.
- The resource consenting team received 39 applications and granted 29 consents in May.
- Building consents are seeing high delivery volume (102 granted) with strong average processing time of 14 days. Bunnings consent has been issued and construction is underway.
- The Objective Build programme is now live. Granny flat project information memorandum applications have been enabled.
- There have been a steady number of environmental health verifications.

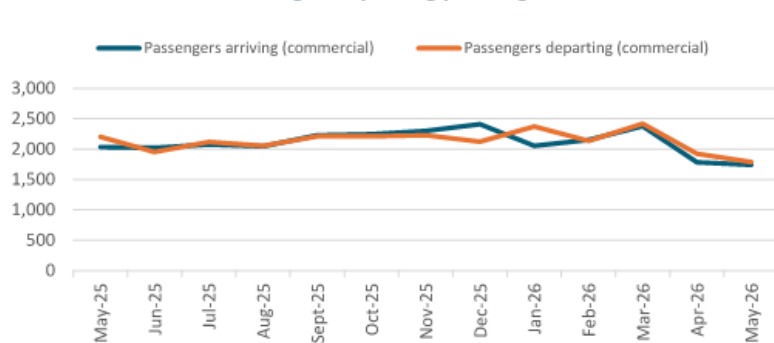
Parks and Reserves

- May was a relatively quiet month with the delivery team shifting from regular mowing of reserves into planned reserve maintenance work.
- The team have taken delivery of 4000 plants for the initial planting, which will get underway in June.
- The main focus has been on controlling nuisance vegetation, mowing and preparation for planting in stormwater gullies, which tend to see a lower level of service through the mowing season.
- The foreshore erosion sites continue to be monitored.

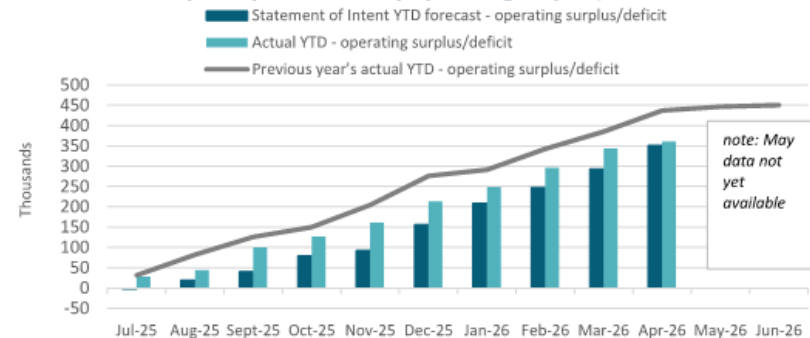
Taupō Airport

- Financials are still tracking well. However, there is a decrease in operating surplus as opposed to budget (now only 2.4 percent above) due to unbudgeted maintenance expense.
- Business development both airside and landside is going well and discussions continue with three prospective tenants. The area to be leased for Site 53 has been finalised and boundaries marked. Proposals for a low intensity caravan park at the airport have been received from two parties. The project would generate non-aeronautical revenue for the airport, but the lease term will be kept short so as not to limit future commercial development in the area.
- Air New Zealand load factors are still good, however, aircraft movements and passenger numbers were low again for May due to weather disruptions and crewing issues. There has been a slight decrease in car park patronage.
- Private Plan change to the District Plan work continues following the Council workshop. Local planners are showing an interest in both the proposed obstacle limitation surfaces and the noise contours with concerns for potential effects on future development. The lodgement has been delayed.
- A large number of airport ground leases are due for renewal. Consultation with tenants will be required.
- Work continues with the property team on the felling of trees to the rear of the commercial properties on Johnbrook Crescent (off Anzac Memorial Drive) and to the central area of the airport.

Arriving & departing passengers



Taupō Airport Authority operating surplus/deficit



Activity Area	OVERALL	TIME	COST	SCOPE	KEY UPDATES	UPCOMING MILESTONES	% COMPLETE (Life Budget)	LIFE BUDGET
Events & Venues								
Owen Delany Park upgrade A masterplan design and construction to upgrade Owen Delany park. The main focus being to address the current seismic ratings of the grandstand, changing rooms, clubroom/function space and the lighting, PA system and scoreboards for Field 1. The aim is to upgrade and futureproof this facility, to host larger events and to take the pressure off other local sports and rec facilities.	●	●	●	●	100% Developed Design Complete for Grandstand Buildings and QS Updated with the program still showing on time and in budget Internal Linings and Cladding of the Sports Hub	50% Detailed Design for Grandstand Buildings Continued progress on the internal build of Sports Hub	79%	\$10.0M
Tūrangitukua Park (te Aonini carpark seal) Extend carpark seal over grassed area and install additional drainage to mitigate flood risks from stormwater discharge. Will require engagement to find a solution which avoids tapu land.	●	●	●	●	Received pricing for field gates to reduce damages to turf.	Gate installation.	66%	\$0.3M
Investments								
204 Crown Road - subdivision earthworks & civil Development of 31 hectares of land along SH1, focusing on earthworks and civil works to facilitate the sale of lots and generate revenue.	▲	▲	●	●	Awaiting titles (lodged).	Secure titles. Sales & marketing ongoing. Formally close-out project.	96%	\$11.0M
EUL Stage 1 Lot 20 - Earthworks & Civil. Provide affordable lots for medium to high density dwellings to eligible purchasers and renters, supporting both affordable housing and revenue generation.	▲	▲	▲	●	Stage 1a (62 lots) on the market - approx 60% (even split between market and affordable) now sold. Titles have now come through and building works has started on lots. Stage 1b (54 lots) civil works progressing to plan and expected to be completed in October.	Sale of lots ongoing through build partners with second wave of marketing proposed now that titles have been secured and building works under way. Continue with civil works programme for 1b.	100%	\$11.9M
Parks & Reserves								
Erosion Control - Kuratau Mitigate effects of lakeshore erosion at Kuratau foreshore.	▲	▲	▲	●	Continued monitoring for risk to infrastructure, no significant updates.	N/A	100%	\$0.8M
Erosion Control - Tapuaeharuru Bay Mitigate effects of lakeshore erosion in Tapuaeharuru Bay.	▲	▲	▲	▲	Draft water flow investigation report received. Continuing to monitor top and toe of cliffs regularly. To undertake water samples from seam in toe of cliffs for testing to rule out (or confirm) infiltration from wastewater or drinking water.	Final version of water flow investigation report. Water testing to help resolve source of water moving through cliffs and seeping out of a seam in the toe.	84%	\$0.2M
Mangakino Lakefront Upgrade Project This project will combine a number of existing LTP Mangakino redevelopment projects/renewals into a coherent upgrade project for the Lakefront. The aim will be to futureproof use of the area. Includes Shared Path Mangakino.	▲	●	●	▲	Access stair designs being priced, phase 1 tender docs underway, & working with LINZ to secure a lease for the area.	Award access stairs, tender phase 1 works, and progress lease.	19%	\$1.7M
Solid Waste								
Broadlands Road Consent Programme Renewal of Broadlands Road Landfill Consent which expires in 2027.	◆	◆	●	▲	Held Council closed workshop on 19th May and hapu & land trust hui's on the 22nd May. Progression of technical sections and details.	Next hui(s) with hapu & land trusts prior to submission date TBC. Finalise technical sections of the draft application. Receive cultural impact assessments for feedback to continue conversations, allowing for incorporation of cultural feedback into the application.	55%	\$1.0M
Support services								
Long Term Plan 2027 Development of Long-term Plan and Water Services Strategy 2027-37, to be adopted June 2027.	◆	↑	●	↑	Project is being re-scoped in light of the head start pathway announcement. Revised direction to be confirmed after the 5th of June.	Finalising Council direction for staff planning	0%	
Tūrangi Master Plan Development of a strategic document that will set a vision for Tūrangi's urban area over the next 30+ years.	▲	▲	●	▲	Waiting for resource management replacement legislation to progress two project deliverables.		0%	\$0.2M
Transport								
Omori / Kuratau Slip Repairs to slip on Omori road required including retaining wall structure.	●	↓	●	●	Procurement - Tender closes today, evaluation meeting booked for next wednesday to determine preferred tenderer and pricing indication. Building Consent exemption granted.	Contract negotiations with preferred supplier	55%	\$0.3M

WATERS PORTFOLIO UPDATE

Activity Area	OVERALL	TIME	COST	SCOPE	KEY UPDATES	UPCOMING MILESTONES	% COMPLETE (Life Budget)	LIFE BUDGET
3W All								
SCADA FTView Upgrade Programme of upgrades to convert legacy 3W network SCADA control systems technology to FTView.	●	↓	●	●	All Sites now implemented with Scada upgrade. Snag list created and being worked through. Two sites still on Cellular comms and will be changed to Radio in next couple of weeks. Functional Descriptions still to be received	Completion of snag list. Radio change putting all sites on same communication profile. Function descriptions received, reviewed and signed off	90%	\$4.6M
Water Services Delivery Plan Implementation Programme of work required to comply with central government reform Local Water Done Well.	▲	▲	▲	●	Financial separation functional testing 90% complete, production environment configuration in progress, finalised new waters accounts structure.	User training end June, system cutover for new financial Waters entity in TechOne 1 July.	92%	\$1.2M
Stormwater								
Stormwater Discharge Consents Renewal District wide Stormwater consent expires June 2027, a significant amount of work will be required to renew this consent.	▲	●	▲	●	Ecological site visits completed.	Finalising technical reports.	80%	\$0.8M
Wastewater								
Taupō WW Control gates bridge buffer storage tanks To enable continued growth in the Nukuhau area and increase resiliency to the control gates bridge pipe, we will install buffer tanks and pump station at Control Gates bridge to manage peak flows.	●	●	●	●	Contract awarded, kick off meeting held for construction	Send out communications, finalise hapū engagement and plan for construction.	26%	\$0.8M
Turangi WW Consent Renewal of Turangi Wastewater discharge consent	◆	◆	●	●	Continuing to finalise consent conditions prior to submission		32%	\$0.2M
Wastewater Taupō Wastewater Treatment Plant Programme Programme of works to increase capacity and improve treatment at Taupō Wastewater Treatment Plant, including installation of a third primary clarifier, pump station upgrades, and new processes to increase nitrogen removal at the plant.	◆	◆	▲	◆	Long-term works (Primary Clarifier, side-stream solids filtrate) are still on hold pending Wastewater Treatment Plant Strategic Review (considering new Wastewater performance standards).	Strategic planning for Waste Water Treatment Plant following Water Environmental Performance Standards.	16%	\$1.1M
Water								
Centennial - Treatment Compliance Upgrade Pump station and pipeline from Taupō scheme to Centennial and reservoir upgrade and renewal at Centennial to enable safe and compliant water to be provided to customers on the Centennial scheme.	▲	▲	▲	●	Tender documents for pipeline and pump station both being finalised for tendering during June.	Tender completion	35%	\$2.6M
District - Universal Smart Water Metering Address high water usage throughout the district through the installation of water meters on all water connections to enable planned growth, reduce wastage and operational costs.	▲	▲	▲	▲	Tender released to market for pilot of smart meters.	Tender completion	22%	\$1.0M
DWSNZ Drinking Water Membrane Plant Upgrades Construction of 4 new membrane water treatment plants at Hatepe, Kinloch, Motuoapa and Omori, to enable compliance and safe water for the community.	▲	▲	▲	●	Kinloch: Project has achieved practical completion. Omori: Practical completion achieved; community opening has been completed. Motuoapa: Works are progressing well, with commissioning scheduled to commence this month. Hatepe: Detailed design is underway From next month Kinloch and Omori will drop off this report and Motuoapa and Hatepe will be reported individually	Kinloch: Close-out of minor defects. Omori: Close-out of minor defects. Motuoapa: Completion of commissioning targeted for late July. Hatepe: Detailed design submission due in late July and cultural impact assessment in late June	93%	\$40.5M
Kinloch Low Zone Reservoir Construction of new reservoir and pipelines to support growth and resilience in Kinloch community.	▲	▲	●	●	Cut/fill modelling underway for regional consent requirements. Site designation underway. Tender documents ready. Hydraulic modelling complete.	Reservoir tender.	33%	\$0.8M

KEY

● Low Risk	↓ Risk Decreased (Amber/Red to Green)
▲ Medium Risk	↘ Risk Decreased (Red to Amber)
◆ High Risk	↗ Risk Increased (Green to Amber)
⊖ On Hold (waiting LTP)	↑ Risk Increased (Amber/Green to Red)
■ 89% Almost Complete	■ \$1.0M Smaller Value Project
■ 12% Low Spend to Date	■ \$4.5M High Value Project
% Complete = \$ Spend to Date / Life Budget	

TAUPŌ DISTRICT COUNCIL – FINANCIAL REPORT

REVENUE & EXPENDITURE PERFORMANCE 31 MAY 2026

\$000	YTD Actual	YTD Approved Budget	YTD variance	Full year Forecast	Full year AP25/26	Notes
Operating revenue						
Rates	108,683	108,148	535	118,257	118,089	
Subsidies and grants (operational)	2,777	3,265	(488)	3,554	3,465	1
Fees and charges	18,690	15,618	3,072	28,558	28,512	2
Finance revenue	5,273	6,177	(904)	6,729	6,739	3
Total operating revenue	135,423	133,209	2,214	157,099	156,805	
Asset development & other revenue						
Development and financial contributions	7,477	8,303	(825)	9,057	9,057	
Subsidies and grants (Capital)	5,297	5,574	(277)	5,958	4,608	A
Gains on financial assets	4,784	0	4,784	0	0	3
Other revenue	1,469	1,548	(79)	8,128	8,155	
Total asset development & other revenue	19,027	15,424	3,603	23,143	21,821	
Total revenue	154,450	148,633	5,817	180,242	178,625	
Expenditure						
Personnel costs	30,654	31,138	484	33,969	33,969	
Depreciation and amortisation expense	34,091	35,476	1,385	38,701	38,701	
Finance costs	9,531	10,372	841	11,315	11,315	
Other expenses:	55,401	60,777	5,376	73,195	71,829	
Legal, professional & consultant expense *	4,686	6,043	1,357	6,603	6,803	4
Maintenance expense	12,688	14,105	1,417	15,433	14,949	5
Services & service delivery expense	14,589	16,281	1,691	17,740	17,504	6
Grants and funding expense	1,501	1,649	148	1,801	1,827	
Other operating expenses	21,936	22,699	763	32,105	30,746	7
Total operating expenditure	129,677	137,762	8,086	157,179	155,813	
Operating Surplus/(Deficit)	24,773	10,870	13,903	23,064	22,812	

* Legal, professional & consultant expenses are operational costs only

Explanation of variances +/- 10%

- Operational grants and subsidies are under budget due to the timing of the NZTA grant claim for May-26 expenditure.
- Fees and charges revenue is ahead of budget mostly due to timing of section sales (EUL Stage 1a) which were budgeted for in the June period. Solid waste revenue is \$286k above budget.
- Gains on financial assets is higher than budget \$4.8m, due to the unrealised foreign exchange gains on the TEL fund which are unbudgeted. Conversely finance revenue is under budget due to a different investment mix than was budgeted for (less interest-bearing assets).
- Legal, professional & consultant costs for operational matters are under budget by \$1.3m this is due primarily to lower consultant costs driven by the reprioritisation of operational projects and some work being done in house instead of externally.

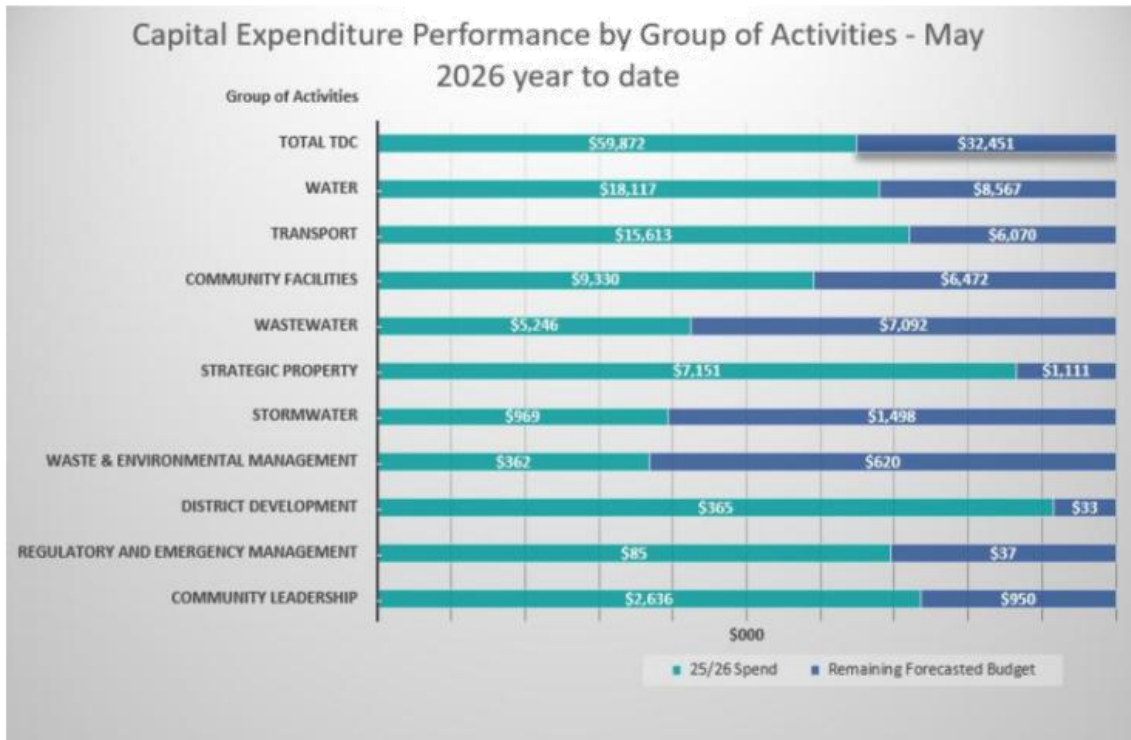
- 5) Maintenance expense is below budget by \$1.4m, the majority of it likely a timing difference to budget in Transport, Parks & reserves are \$200k under budget.
- 6) Services & service delivery costs are under budget by \$1.7m this is due to reduced market pricing on Carbon Credits \$726,000, timing of expenditure on resource consent renewals \$647,000, solid waste contracts below budget by \$218,000 and the balance related to timing against budget.
- 7) Other operating expenditure is below budget by \$763,000 with unders and overs comprising of:
 - o Insurance cost \$265,000 below budget due to premiums not increasing by as much as budgeted
 - o Software licenses below budget by \$1.3m due to timing of various digital projects
 - o Materials below budget by \$1.036m due to Solid waste under budget by \$411,000, 3 Waters chemical expenses under budget by \$363,000, 3 waters general materials \$146,000, the remainder small savings across the organisation.
 - o Building costs \$225,000 over budget mainly electricity and gas costs \$260,000 and internal rates \$117,000 partially offset by savings in security \$87,000 and rates \$64,000
 - o Realised losses on financial assets (TEL) \$515,000, and unrealised losses on the TEL fund bonds of \$357,000
 - o Cost of sales expense for land development over budget by \$1m mostly due to timing with budget on anticipated sales of sections. This is the other side of the explanation in 2.

Changes to year end forecast

- A. Capital subsidy of \$510,000 was granted by NZTA for Waipapa Road repairs, this project has been completed early and under the estimated budget. An updated costing will be provided at the Council meeting. This has increased the forecasted surplus from \$22.554m to \$23.064m.

FINANCIAL POSITION AS AT 31 MAY 2026

\$000	YTD Actual	Year End Budget (AP)	Note
Current assets			
Cash and cash equivalents	11,685	10,656	
Trade and other receivables	11,827	9,634	
Other financial assets	136,705	130,243	
Prepayments	1,758	1,775	
Inventories	15,919	18,150	
Total Current Assets	177,894	170,458	
Non-current assets			
Derivative financial instruments	163	0	
Intangible assets	3,517	7,497	
Investment in CCO and other similar entities	12,255	10,810	
Investment properties	63,970	33,303	
Biological assets - forestry	9,869	9,623	
Property, Plant and Equipment	1,985,430	2,155,463	
Total Non-current assets	2,075,204	2,216,696	
Total Assets	2,253,097	2,387,154	
Current liabilities			
Trade and other payables	32,846	22,687	
Employee benefit liabilities	4,054	3,937	
Derivative financial instruments	343	79	
Borrowings	73,000	38,000	
Total Current Liabilities	110,244	64,703	
Non-current liabilities			
Provisions	174	180	
Derivative financial instruments	2,425	964	
Borrowings	164,093	234,131	
Total Non-Current Liabilities	166,693	235,275	
Total Liabilities	276,936	299,978	
Net Assets	1,976,161	2,087,176	



The above graph shows the capital expenditure by Group of Activity for the current year to date

We have achieved 64.9% of the current forecast budget.

Please note that due to accounting treatment the EUL development is not included in the Annual Plan capital budget but for ease of reporting we include it in the capital expenditure actuals as it is, in essence, capital expenditure. In the Annual Plan the value of the work is included in inventory.

CE DELEGATIONS REPORTING

CE approval of budgeted expenditure over \$500,000: Nil to Report

CE approval of unbudgeted expenditure over \$50,000: Nil to report

TREASURY REPORT - TEL Fund update

Customised Investment Solutions

31 May 2026

Account Number: 6000004
Adviser Names: Andrew Bateman & Roger FitzGerald

Portfolio Summary
Taupo District Council

Interim Only

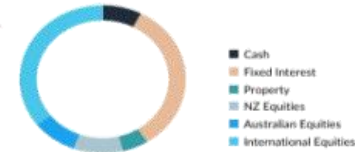
Customised Investment Solutions

As a Wholesale Advice Client and a Wholesale DIMS Investor you have authorised Forsyth Barr Limited to manage this portfolio in accordance with the Service Agreement for our **Wholesale Portfolio Advisory & Management Service**, a discretionary portfolio advisory and management service.

Your portfolio is managed on a discretionary basis in accordance with our Service Agreement and with reference to your Statement of Investment Policy & Objectives (SIPO), noting in particular any investment limitations or exclusions in your SIPO.

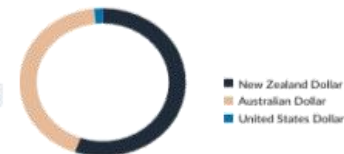
Asset Allocation

Sector	Underlying sectors in which the portfolio is invested	
	NZ Dollar Value	Portfolio %
Cash	6,359,006.32	7.6
Fixed Interest	27,861,605.10	33.5
Property	4,197,773.53	5.0
NZ Equities	8,028,328.20	9.6
Australian Equities	7,301,713.71	8.8
International Equities	29,543,364.10	35.5
Total	\$ 83,291,790.96	100.0



Currency Allocation

Assets by Currency	Currency of market on which the security trades			
	Native Value	FX Rate	NZ Dollar Value	Portfolio %
New Zealand Dollar	46,213,875.12	1.0000	46,213,875.12	55.5
Australian Dollar	29,792,382.16	0.8337	35,736,929.91	42.9
United States Dollar	803,116.47	0.5989	1,340,985.92	1.6
Total			\$ 83,291,790.96	100.0



This report is interim only and some of the figures included may be subject to change due to some data being unprocessed at the time this report is created. This report is not intended to replace your regular 'full' quarterly report. The information shown in this report is obtained from various sources believed to be reliable. While every effort has been made to ensure accuracy, no liability is accepted for any errors or omissions. If you are unsure of the appropriate tax treatment of your investments, you should consult your tax adviser. The foreign exchange (FX) rates reported are the closing rates as at the close of business. Actual transaction FX rates may differ.

Report Ref: 8/6/2026 6:07

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5.11 COUNCIL ENGAGEMENTS JULY 2026, APPOINTMENTS, AND TRAINING AND CONFERENCE OPPORTUNITIES
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Author: Karen Watts, Senior Committee Advisor

Authorised by: Nigel McAdie, Legal and Governance Manager

ENGAGEMENTS – JULY 2026

ENGAGEMENT	DAY	DATE	TIME
Tūrangi Co-Governance Committee workshop (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	1	9.30am-10.30am
Tūrangi Co-Governance Committee meeting (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	1	10.30am-12.30pm
Tongariro Representative Group meeting (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	1	2pm-3.30pm
Taupō Councillor Connect Forum (Waitahanui Hall, 28 Blake Road, Waitahanui)	Wednesday	1	5.30pm-7.30pm
Kinloch Councillor Connect Forum (Kinloch Community Hall, Mata Place, Kinloch)	Thursday	2	2pm-4pm
Te Papamārearea Councillor Connect Forum (Tokaanu Marae, 84 Puanga Street, Tokaanu)	Monday	6	5.30pm-7.30pm
Mangakino Pouakani Representative Group meeting (Mokai Marae, Tirohanga Road, Mokai)	Thursday	9	11am-12.30pm
Site visits for Water Services Committee	Thursday	16	1pm-2.30pm
Council meeting – Head Start Proposal (Council Chamber)	Tuesday	21	11am-12pm
Regulatory Committee meeting (Council Chamber)	Tuesday	21	1pm-3.30pm
District Dog Control Committee meeting (Council Chamber)	Thursday	23	10.30am-12pm
Council meeting (Council Chamber)	Tuesday	28	1pm-4pm

APPOINTMENTS

Housing and Property Investment Steering Group

His Worship the Mayor has recommended that the following appointments be made to the Housing and Property Investment (HAPI) Steering Group:

- Cr Rachel Cameron
- Cr Kevin Taylor
- Cr Yvonne Westerman

Regulatory Committee

A separate report on this agenda proposes to amend the Terms of Reference and Delegations for the Regulatory Committee and increase membership to six other councillors. Provided this is approved, His Worship the Mayor has recommended that Cr Sandra Greenslade is appointed to the committee. This will be in place ahead of its next meeting to be held on Thursday 21 July 2026.

TRAINING AND CONFERENCE OPPORTUNITIES

In accordance with the Expenses and Allowances Policy 2025-2028, this is a request to approve, either prior or retrospectively, elected member attendance at training and/or conferences.

The following requests to attend a training and conference opportunity have been received:

- Mayor John Funnell: Local Government New Zealand All-of-local-government meeting on Thursday 6 August and Rural Provincial Sector meeting on Friday 7 August in Wellington with travel, accommodation and attendance costs to be paid by Council.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Receives the information relating to engagements for July 2026;
2. Appoints Crs Rachel Cameron, Kevin Taylor and Yvonne Westerman to the Housing and Property Investment Steering Group for the remainder of the 2025-28 triennium;
3. Appoints Cr Sandra Greenslade to the Regulatory Committee for the remainder of the 2025-28 triennium; and
4. Approves / declines the attendance of Mayor John Funnell at the Local Government New Zealand All-of-local-government meeting on Thursday 6 August and Rural Provincial Sector meeting on Friday 7 August in Wellington with travel, accommodation and attendance costs to be paid by Council.

NGĀ TĀPIRIHANGA | ATTACHMENTS

Nil

6 NGĀ KŌRERO TŪMATAITI | CONFIDENTIAL BUSINESS

RESOLUTION TO EXCLUDE THE PUBLIC

I move that the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution	Plain English reason for passing this resolution in relation to each matter
<p>Agenda Item No: 6.1 Consideration of Risk and Assurance Committee Recommendation - Account Settlement</p>	<p>Section 7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>Section 48(1)(a)(i)- the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7</p>	<p>To enable the Council to discuss a negotiating position without compromising its commercial interests, while preserving confidentiality over legal advice received.</p>

I also move that *[name of person or persons]* be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of *[specify]*. This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because *[specify]*.