



HURUNUI
District Council



2026/27

ANNUAL PLAN



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A MESSAGE FROM THE MAYOR AND COUNCILLORS

It is with pleasure that I present the Annual Plan on behalf of the Hurunui District Council for the 2026-2027 year.

This plan reflects the priorities, aspirations, and challenges of our district. It balances the need to continue delivering the essential services our communities rely on every day, while also planning responsibly for the future.

Over the past year Hurunui like other councils across New Zealand have faced increasing demands, changing regulations and community expectations. Like many rural districts we are not immune to these challenges. At the same time our communities continue to demonstrate resilience, innovation and a strong commitment to supporting one another.

This annual plan has been developed with careful consideration on the feedback we received from residents, and their input has helped shape our decisions and ensure our priorities remain aligned with the needs of the people we serve.

Our focus remains on maintaining reliable infrastructure, strengthening economic opportunities, protecting the environment and ensuring we are prepared for future challenges. We recognise the importance of making prudent financial decisions while continuing to invest in the services and facilities that contribute to a thriving district.

I would like to acknowledge all elected members, community boards, community committees and resident groups who have taken time to engage with us over the past twelve months.

Local government works best when communities are actively involved in shaping their futures. Rates will increase for most properties; therefore, we have endeavoured to provide a document with concise information, that offers both clarity and understanding for property owners.

Every decision has been made with the understanding that affordability matters and that Council must continue to deliver value for money. The formation of Kaikoura Hurunui Water Services marks a historic shift in how water, sewer and stormwater will be delivered across our District.

A MESSAGE FROM THE MAYOR AND COUNCILLORS

However, our priorities are clear: we are continuing to invest in the infrastructure that underpins our way of life.

There is no doubt that the year will require continued discipline and thoughtful leadership. I am confident in the shared values, respect and ability to meet these challenges together, as we build on the foundations and look toward a well-prepared future.

As we adopt this Annual Plan, we do so with confidence in the strength of our district and the optimism for what lies ahead.

Marie Black

Marie A Black

Mayor Hurunui District Council



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Forecast Statement of Comprehensive Revenue and Expense

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
Revenue			
District Wide Rates	17,418	22,112	18,395
Targeted Rates	16,937	18,469	18,418
Development Contributions	1,473	1,276	1,276
Dividends Received	184	187	180
Operating Grants, Donations and Subsidies	264	169	334
Transfers from Other Government Entities	7,580	6,394	5,385
Revenue from Exchange Transactions:			
- Hanmer Springs Thermal Pools and Spa Receipts	16,322	18,401	16,439
- Other Revenue	6,782	7,490	9,751
Vested Asset Revenue	2,824	2,961	1,129
	69,784	77,459	71,308
Less Expenses			
Employee Benefits	20,480	21,667	18,991
Grants and Other Transfer Payments	46	48	48
Direct Expenses	28,448	31,462	41,082
Finance Costs	3,591	4,663	1,202
Depreciation	18,360	20,374	14,078
	70,924	78,214	75,400
Net Surplus/(Deficit) before tax	(1,140)	(755)	(4,092)
Tax expense	0	0	0
Net Surplus/(Deficit) after tax	(1,140)	(755)	(4,092)
Add Other Comprehensive Revenue			
Gains/(Losses) on Asset Revaluation	60,754	15,804	9,981
Gains/(Losses) on Forestry Revaluation	0	0	0
Other Comprehensive Revenue	60,754	15,804	9,981
Total Comprehensive Revenue and Expense	59,614	15,049	5,889
Summary of Capital Expenditure			
Water Supplies	11,343	6,726	0
Sewerage	2,416	4,248	0
Stormwater and Drainage	2,690	2,679	0
Roads and Footpaths	8,513	11,578	9,321
Climate Adaptation	900	0	1,830
Public Services	4,260	1,468	3,143
Regulatory	66	0	0
Hanmer Springs Thermal Pools and Spa	5,500	2,700	2,760
Governance & Corporate Services	986	533	504
Earthquake Recovery	30	0	0
	36,704	29,932	17,558

Forecast Statement of Comprehensive Revenue and Expense and Group Activity Summaries

	<u>Annual Plan</u> <u>2025/2026</u> (\$000)	<u>LTP - Year 3</u> <u>2026/2027</u> (\$000)	<u>Annual Plan</u> <u>2026/2027</u> (\$000)
Reconciliation between Revenue and Activity Summaries			
Water Supplies	10,572	12,278	11,710
Sewerage	3,023	3,577	2,806
Stormwater and Drainage	1,621	1,885	1,192
Roads and Footpaths	15,225	20,018	14,931
Climate Adaptation	29	390	93
Public Services	12,162	12,857	14,323
Regulatory	4,793	5,571	5,011
Hanmer Springs Thermal Pools and Spa	17,942	18,401	16,439
Governance & Corporate Services	12,827	14,402	11,245
Earthquake Recovery	465	482	481
	78,658	89,860	78,232
Less Council Overheads	(5,864)	(6,255)	(4,913)
Less Internal Interest Paid	(4,637)	(6,146)	(2,011)
	68,157	77,459	71,308
Reconciliation between Expenditure and Activity Summaries			
Water Supplies	13,246	14,947	11,710
Sewerage	3,051	3,543	2,806
Stormwater and Drainage	1,209	1,489	1,192
Roads and Footpaths	16,979	19,115	18,997
Climate Adaptation	44	71	320
Public Services	13,954	14,619	14,773
Regulatory	4,792	5,570	5,050
Hanmer Springs Thermal Pools and Spa	15,170	16,750	16,129
Governance & Corporate Services	12,827	14,402	11,245
Earthquake Recovery	152	109	102
	81,425	90,615	82,324
Less Council Overheads	(5,864)	(6,255)	(4,913)
Less Internal Interest Paid	(4,637)	(6,146)	(2,011)
	70,924	78,214	75,400

Forecast Statement of Changes in Equity

	<u>Annual Plan</u> <u>2025/2026</u> (\$000)	<u>LTP - Year 3</u> <u>2026/2027</u> (\$000)	<u>Annual Plan</u> <u>2026/2027</u> (\$000)
Equity at the start of the year	668,371	723,515	958,989
Add Total Comprehensive Revenue and Expense for Year	59,614	15,049	5,889
Equity at the end of the year	727,985	738,564	964,878

Forecast Statement of Financial Position

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
Public Equity			
Accumulated General Reserves	264,397	291,106	197,602
Reserve Funds	(90,118)	(119,086)	(36,814)
Asset Revaluation Reserves	540,759	566,544	804,090
Total Public Equity	715,038	738,564	964,878
Current Assets			
Cash & Cash Equivalents	213	104	19
Accounts Receivable	4,448	4,650	5,800
Inventories	158	165	137
Land Held for Sale	705	705	0
Other current assets	0	0	0
	5,524	5,625	5,955
Non-Current Assets			
Operational Assets	65,252	68,228	74,485
Restricted Assets	74,890	85,444	98,725
Infrastructural Assets	667,418	707,125	685,371
Intangible Assets	359	202	815
Forestry Assets	326	326	278
Investments in Council Controlled Organisations	1,455	1,455	148,776
Other Financial Assets	1,008	1,008	(194)
Investments	0	0	0
	810,708	863,788	1,008,255
Total Assets	816,232	869,413	1,014,210
Current Liabilities			
Accounts Payable	12,522	13,091	13,525
Current Portion of Term Debt	0	0	0
Other Current Liabilities	1,912	1,998	2,161
	14,434	15,089	15,687
Non Current Liabilities			
Term Debt	86,500	115,500	33,500
Other Non Current Liabilities	260	260	146
	86,760	115,760	33,646
Total Liabilities	101,194	130,849	49,333
Net Assets	715,038	738,564	964,878

Forecast Statement of Cash Flows

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
Cash Flows from Operating Activities			
<i>Cash provided from:</i>			
Rates	32,641	40,581	36,813
Hanmer Springs Thermal Reserve	17,942	18,401	16,439
Other Income	14,481	15,224	16,629
Dividends Received	180	187	180
Money Received from Other Authorities	4,771	5,161	4,771
	70,015	79,553	74,833
<i>Cash paid to:</i>			
Cost of Services	48,686	52,836	59,786
Interest Paid	3,591	4,663	1,202
Money paid to Other Authorities	4,771	5,161	4,771
	57,048	62,660	65,760
Net Cash Flow from Operating Activities	12,967	16,893	9,073
Cash Flows from Investing Activities			
<i>Cash provided from:</i>			
Sale of Fixed Assets	0	0	0
Sale of Investments	0	0	78,399
	0	0	78,399
<i>Cash paid to:</i>			
Purchase of Fixed Assets	33,880	26,971	16,429
Purchase of Land Held for Sale	705	0	0
Purchase of Investments	0	0	0
	34,585	26,971	16,429
Net Cash Flows from Investing Activities	(34,585)	(26,971)	61,969
Cash Flows from Financing Activities			
<i>Cash provided from:</i>			
Loans Raised	21,500	10,000	7,500
	21,500	10,000	7,500
<i>Cash paid to:</i>			
Loan Repayments	0	0	79,000
	0	0	79,000
Net Cash Flows from Financing Activities	21,500	10,000	(71,500)
Net Increase/(Decrease) in Cash Held	(118)	(78)	(457)
Opening Cash Balance	331	182	476
Closing Cash Balance	213	104	19

Forecast Statement of Cash Flows Reconciliation

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
Net Surplus/(Deficit) after tax	(1,140)	(755)	(4,092)
Non Cash Items:			
Vested Assets	(2,824)	(2,961)	(1,129)
Recognition of Cost of Sales of Land	0	0	0
Depreciation	18,360	20,374	14,078
	15,536	17,414	12,949
	14,395	16,658	8,857
Movements in Working Capital:			
(Increase)/Decrease in Accounts Receivable	90	106	117
(Increase)/Decrease in Inventories	3	4	3
(Increase)/Decrease in Other current assets	0	0	0
Increase/(Decrease) in Accounts Payable	(253)	(299)	(293)
Increase/(Decrease) in Other Current Liabilities	(39)	(46)	(44)
	(198)	(235)	(216)
Net Cash Flow from Operating	14,593	16,893	9,073

Forecast Summary of Capital Expenditure

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
Water Supplies			
District Wide Water	10,093	6,605	0
Balmoral Water	915	0	0
Three Waters Plant	335	121	0
	11,343	6,726	0
Broken down to:			
Growth Related Capital Expenditure	3,460	1,038	0
Capital Expenditure to achieve Improved Levels of Service	3,421	2,107	0
Renewals of Existing Assets	4,461	3,580	0
	11,343	6,726	0
Sewerage			
District Wide Sewer	2,416	4,248	0
	2,416	4,248	0
Broken down to:			
Growth Related Capital Expenditure	750	726	0
Capital Expenditure to achieve Improved Levels of Service	1,101	2,210	0
Renewals of Existing Assets	565	1,312	0
	2,416	4,248	0
Stormwater and Drainage			
Combined District Wide Stormwater	2,690	2,679	0
	2,690	2,679	0
Broken down to:			
Growth Related Capital Expenditure	658	692	0
Capital Expenditure to achieve Improved Levels of Service	2,032	1,613	0
Renewals of Existing Assets	0	373	0
	2,690	2,679	0
Roads and Footpaths			
Subsidised Roading	7,770	10,991	7,652
District Footpath Maintenance	349	338	348
Amberley Ward Roadside Construction	150	0	0
Amuri Ward Roadside Construction	15	15	15
Cheviot Ward Roadside Construction	130	0	0
Waipara Roadside Construction	0	0	0
Hanmer Springs Ward Roadside Construction	25	234	26
Hanmer Springs Subdivision Expenditure	0	0	0
Hurunui Ward Roadside Construction	75	0	80
	8,513	11,578	9,321
Broken down to:			
Growth Related Capital Expenditure	1,107	1,154	1,129
Capital Expenditure to achieve Improved Levels of Service	1,430	2,124	1,321
Renewals of Existing Assets	5,976	8,300	6,871
	8,513	11,578	9,321

Forecast Summary of Capital Expenditure (Cont'd)

	<u>Annual Plan</u> <u>2024/2025</u> (\$000)	<u>LTP - Year 3</u> <u>2025/2026</u> (\$000)	<u>Annual Plan</u> <u>2025/2026</u> (\$000)
Climate Adaptation			
Amberley Beach Proactive Relocation	0	0	750
Motunau Beach Coastal Hazards	900	0	1,080
	900	0	1,830
<i>Broken down to:</i>			
Growth Related Capital Expenditure	0	0	0
Capital Expenditure to achieve Improved Levels of Service	900	0	1,830
Renewals of Existing Assets	0	0	0
	900	0	1,830
Public Services			
- Amenities	0	10	0
Property			
- Rental Property	139	206	206
- Commercial Property	375	0	1,550
- Public Toilets	0	18	18
- Medical Centres	28	6	6
- Halls	71	5	30
- Pools	27	0	0
- Township Maintenance	561	0	161
Reserves			
- District Reserves	35	10	10
- Cemeteries	18	19	19
- Amberley Reserves	1,411	530	605
- Amuri Reserves	20	33	49
- Glenmark Reserves	19	0	0
- Hanmer Springs Reserves	87	3	3
- Hurunui Reserves	9	5	5
- Self Funded Reserves	77	3	3
Emergency Services			
- Civil Defence	58	15	15
Library	246	97	97
Waste Minimisation			
- Transfer Stations	995	470	328
- Litter Bin Collection	35	37	37
- Household Refuse Collection	50	0	0
	4,260	1,468	3,143
<i>Broken down to:</i>			
Growth Related Capital Expenditure	1,905	907	598
Capital Expenditure to achieve Improved Levels of Service	1,405	33	1,709
Renewals of Existing Assets	950	528	837
	4,260	1,468	3,143

Forecast Summary of Capital Expenditure (Cont'd)

	Annual Plan 2024/2025 (\$000)	LTP - Year 3 2025/2026 (\$000)	Annual Plan 2025/2026 (\$000)
Regulatory			
Policy	0	0	0
Compliance	0	0	0
Consents and Licensing			
- Animal Control	66	0	0
	66	0	0
Broken down to:			
Growth Related Capital Expenditure	0	0	0
Capital Expenditure to achieve Improved Levels of Service	66	0	0
Renewals of Existing Assets	0	0	0
	66	0	0
Hanmer Springs Thermal Pools and Spa			
Hanmer Springs Thermal Pools & Spa	5,500	2,700	2,760
	5,500	2,700	2,760
Broken down to:			
Growth Related Capital Expenditure	0	0	0
Capital Expenditure to achieve Improved Levels of Service	4,900	1,800	2,300
Renewals of Existing Assets	600	900	460
	5,500	2,700	2,760
Governance & Corporate Services			
Governance	0	0	0
Treasury	0	0	0
Corporate Services			
- CEO Department	0	0	0
- Finance Department	520	167	167
- Operations Department	97	5	10
- Strategy and Community Department	369	361	327
	986	533	504
Broken down to:			
Growth Related Capital Expenditure	0	0	0
Capital Expenditure to achieve Improved Levels of Service	344	319	285
Renewals of Existing Assets	642	213	218
	986	533	504
Earthquake Recovery			
Community Assets - Recovery	0	0	0
Civil Defence Response and Recovery	0	0	0
Recovery Management	0	0	0
Council Assets Recovery	30	0	0
	30	0	0
Broken down to:			
Growth Related Capital Expenditure	0	0	0
Capital Expenditure to achieve Improved Levels of Service	0	0	0
Renewals of Existing Assets	30	0	0
	30	0	0

Forecast Summary of Capital Expenditure (Cont'd)

	<u>Annual Plan</u> <u>2024/2025</u> (\$000)	<u>LTP - Year 3</u> <u>2025/2026</u> (\$000)	<u>Annual Plan</u> <u>2025/2026</u> (\$000)
Total Capital Expenditure			
Water Supplies	11,343	6,726	0
Sewerage	2,416	4,248	0
Stormwater and Drainage	2,690	2,679	0
Roads and Footpaths	8,513	11,578	9,321
Climate Adaptation	900	0	1,830
Public Services	4,260	1,468	3,143
Regulatory	66	0	0
Hanmer Springs Thermal Pools and Spa	5,500	2,700	2,760
Governance & Corporate	986	533	504
Earthquake Recovery	30	0	0
	36,704	29,932	17,558
<i>Broken down to:</i>			
Growth Related Capital Expenditure	7,880	4,517	1,727
Capital Expenditure to achieve Improved Levels of Service	15,599	10,207	7,445
Renewals of Existing Assets	13,225	15,207	8,387
	36,704	29,932	17,558

Forecast Summary of Depreciation and Amortisation Expenses

	<u>Annual Plan</u> <u>2025/2026</u> (\$000)	<u>LTP - Year 3</u> <u>2026/2027</u> (\$000)	<u>Annual Plan</u> <u>2026/2027</u> (\$000)
Water Supplies	4,091	4,641	0
Sewerage	1,166	1,321	0
Stormwater and Drainage	246	313	0
Roads and Footpaths	9,604	10,674	10,661
Climate Adaptation	0	0	0
Public Services	1,089	1,051	1,051
Regulatory	0	3	3
Hanmer Springs Thermal Pools and Spa	1,678	1,737	1,737
Governance & Corporate	486	633	625
Earthquake Recovery	0	0	0
	18,360	20,374	14,078

Forecasting Assumptions

In preparing the Long Term Plan for the 2024-2034 period, the Council relied on a range of assumptions to develop the budgets. The specific assumptions disclosed on Pages 116 to 123 of Part 1 of the 2024-2034 Long Term Plan were:

- Projected growth change factors
- Inflation
- Revaluation of assets
- Interest Rates
- Waka Kotahi NZ Transport Agency subsidy rates
- Hanmer Springs Thermal Pools and Spa Projections (HSTP&S)
- Assets vested in Council
- Depreciation rates of assets
- Useful lives of significant assets
- Sources of funds for future replacement of significant assets
- Resource consents
- Capital expenditure delivery
- Three Waters Reform/Local Water Done Well
- Unknown/Unconfirmed changes to legislation or policy
- Extraordinary Natural Disasters
- Climate Change

In developing the budgets for the 2026/27 Annual Plan, the Council has reviewed these assumptions to ensure that they are still relevant. Comment has been made for each of these assumptions below:

Projected growth change factors

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Inflation

The annual Consumer Price Index for the March 2026 quarter was 3.1%. The 2024-2034 Long Term Plan had allowed for an inflation adjustment for Year 3 of between 2.22% and 2.69% depending on the activity. In most cases, the inflation adjustment allowed for in the Long Term Plan has been carried through to the Annual Plan budgets.

Some provision items have not been inflation adjusted.

For some expenditure items, such as insurance and audit fees, the budgets have been increased to reflect the expected increase.

Revaluation of assets

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Interest Rates

The assumption allowed for in the 2024-2034 Long Term Plan was that the average interest rate that Council would incur on its external debt for the 2026/27 year would be set at 4.22%. This was based on the weighted average cost of funds from the entire treasury portfolio.

Since the adoption of the Long Term Plan in July 2024, the Official Cash Rate has reduced from 5.50% to 2.25% as at 8 April 2026. The Council has amended the assumption for the average interest rate that it will incur on any external debt to 4.00%.

Under Council's Internal Financing Policy, the amendment assumption for the external interest rate has an effect on the internal interest rates charged to communities/activities that hold debt or paid to communities/activities that hold funds. As a result, the Council has revised its assumptions as follows:

- Council will receive an average of 2.80% on its limited cash investments (LTP Assumption: 3.05%)
- Council will be charged an average rate of interest on its external borrowings at 4.00% (LTP Assumption: 4.22%)
- Communities/Activities that hold internal loans with Council will be charged interest at 5.00% (LTP Assumption: 5.22%)
- Communities/Activities that have built up reserves for future capital expenditure will be credited interest at 2.80% (LTP Assumption: 3.05%)
- Any internal loans to the Hanmer Springs Thermal Reserve will be charged an interest rate of 6.00% (LTP Assumption: 6.22%)

Under the Council Internal Financing Policy, the internal interest rates are re-set at the start of each quarter.

Waka Kotahi NZ Transport Agency subsidy rates

While the expectation that Waka Kotahi (NZTA) will provide funding assistance to the Subsidised Roothing Activity of Council at a Financial Assistance Rate (FAR) of 52%, the Council's Roothing budget continues to exceed the amount that Waka Kotahi (NZTA) has available to co-fund at this rate.

The Council's total Subsidised Roothing Programme for the 2026/27 year has been budgeted at \$13.14 million. The funding allocation has been budgeted at Council Funding (Rates and Use of Reserves) of \$8.83 million (62%) and Waka Kotahi (NZTA) subsidies \$5.31 million (38%).

Hanmer Springs Thermal Pools and Spa Projections (HSTP&S)

The Hanmer Springs Thermal Pools and Spa experienced a challenging period for during the 2025/26 year in line with the tougher economic condition affecting the tourism sector. The trading result for the 2025/26 has been forecast to finish the financial year \$200,000 lower than was budgeted for in the 2025/26 Annual Plan. This has also necessitated a review of the budget for the 2026/27 year.

The revised forecast for 2025/26 and the comparison between the LTP Budget and the amended Annual Plan budget for the 2026/27 year are as follows:

	Forecast 2025/26	LTP Year 3 2026/27	Annual Plan 2026/27
Thermal Pools Cash Surplus	2,626,306	3,716,245	2,268,844
Spa Cash Surplus	315,546	422,480	333,186
Café Cash Surplus	320,596	211,568	336,950
Isite Cash Surplus	54,471	38,406	90,211
Fly Ride	0	263,000	0
Surplus from new product	0	0	289,282
Other Revenue	139,720	180,000	143,600
Depreciation Cost	(1,627,767)	(1,737,198)	(1,737,198)
Interest Costs	(1,108,731)	(1,140,383)	(1,098,441)
Overall Operating Surplus	720,141	1,954,118	626,434
Other Financial Components:			
Capital Expenditure - Renewals	333,747	900,000	460,000
Capital Expenditure - Projects	4,083,399	1,800,000	2,300,000
Closing Balance of Internal Debt	18,307,350	19,016,034	20,403,718

Assets vested in Council

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Depreciation rates of assets

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Useful lives of significant assets

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Sources of funds for future replacement of significant assets

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Resource consents

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Capital expenditure delivery

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Local Water Done Well

Since the adoption of the 2024-34 Long Term Plan, Central Government has been implementing a water services reform programme to address New Zealand's water infrastructure challenges – the Local Water Done Well programme.

Pursuant with the legislation (including the Local Government (Water Services) Act 2025) the Hurunui District Council consulted with the community on the options provided in the legislation for the provision of water services to the community. The result of the consultation process was to establish a joint Water Services Council Controlled Organisation (WSSCO) with the Kaikoura District Council.

Legislation required councils to develop Water Service Delivery Plans by 3 September 2025. The joint Water Service Delivery Plan (along with Kaikoura District Council) was submitted on 7 August 2026 and it was formally accepted by the Secretary of Local Government on 17 September 2026.

Since the adoption of the Water Service Delivery Plan, both Hurunui and Kaikoura District Councils have been working through the defined process for the incorporation of the new entity to provide water services to the respective districts from 1 July 2026. The company, Kaikoura Hurunui Water Services Limited (KHWS) was formally incorporated on 23 March 2026.

The transfer of water assets and all associated debt is planned for 1 July 2026; and the transactions reflecting that transfer have been provided for in the 2026/27 Annual Plan. The 2026/27 Annual Plan also provides for the setting and collection of rates for Drinking Water, Wastewater and Stormwater on behalf of KHWS with those rates and any associated Development Contributions for Drinking Water and Wastewater to be passed on as an operating expense to the company. All operating and capital expenditure will be the responsibility of KHWS.

Unknown/Unconfirmed changes to legislation or policy

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Extraordinary Natural Disasters

There has been no change in the assumption from that allowed for in the 2024-2034 Long Term Plan.

Statement concerning balancing of the budget

Local Government Act 2002

Section 100 of the Local Government Act 2002 sets the requirement for Council to balance the budget. Specifically, the Act states:

A local authority must ensure that each years projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

Despite this requirement, Councils are permitted to set projected operating revenues at a different level from that required by that subsection if the local authority resolves that it is financially prudent to do so. Council must have regard to:

- the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the long-term plan, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and
- the funding and financial policies.

Operating Deficit:

The Forecast Statement of Comprehensive Revenue and Expense shows Council forecasting to record a net deficit of \$4,092,000 for the 2026/27 financial year.

If Council excludes capital revenue (development contributions and vested assets), the operating deficit increases to \$6,497,000. These operating deficits are due to Council's decision not to fund depreciation on a range of community assets (as discussed below) and funding some operating costs via reserves.

Funding of Depreciation:

Community Assets:

For assets such as community halls, swimming pools, capital development of reserves and the District Library Building, the Council has continued its policy of not funding depreciation. Should communities wish to undertake for these activities, the key funding avenue used is the Internal Financing Policy.

Roading:

As the Council's Co-Funder for the Roothing Network, Waka Kotahi NZ Transport Agency, only provides subsidies for direct operating and capital expenditure, the Council has resolved that it will not further fund for depreciation. For the 2026/27 year, the budget for Roothing Depreciation has been set at \$10,661,408, however Council is funding \$6,523,047 of renewals through operating revenue.

Hanmer Springs Thermal Pools and Spa:

The Council has resolved that the depreciation for the assets associated with this activity will be fully funded. This is represented by a reduced surplus being available for the Council to utilise to offset the Reserve Costs of the district. The funds generated from funding depreciation is used to repay internal debt.



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Water supplies

Overview

The Water Supply group of activities includes the various functions of rural and township water supplies.

Our Aim

We aim to provide a sustainable supply of water that meets the needs of present and future domestic and agricultural consumers and complies with Drinking Water Standards New Zealand.

Variances from the Long Term Plan 2024-34

Under legislation, the Hurunui District Council was required to consult on the future provision of three waters services. The decision resulting from that consultation was to transfer the provision of three waters to a Water Services Council Controlled Organisation (WSCCO).

Drinking Water (along with Waste Water and Stormwater), is now the responsibility of Kaikoura Hurunui Water Services Limited (KHWS) with the transactions provided in the Annual Plan showing the setting and collection of Water Rates on behalf of the KHWS and the on-payment of rates and any associated Development Contributions to KHWS to support the operational and capital requirements for the activity.

Water Supplies - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
<u>Operating Statement</u>			
<i>Operating Revenue</i>			
District Wide Rates	63,828	66,223	66,223
Targeted Rates	9,387,472	11,041,199	11,041,199
Other Income	171,000	179,959	0
Internal Interest Received	5,829	0	0
Development Contributions	944,369	990,988	602,656
Total Operating Revenue	10,572,499	12,278,369	11,710,079
<i>Operating Expenditure</i>			
Employee Benefits	2,189,026	2,205,004	0
Direct Operating Expenditure	3,619,851	3,823,427	11,710,079
Internal Interest Paid	2,215,768	3,071,570	0
Council Overheads Expenditure	1,130,994	1,205,641	0
Depreciation	4,090,642	4,641,326	0
Total Operating Expenditure	13,246,280	14,946,968	11,710,079
Operating Surplus (Deficit)	(2,673,781)	(2,668,599)	0
<u>Capital Statement</u>			
<i>Capital Expenditure</i>			
District Wide Water	10,092,636	6,604,769	0
Balmoral Water	915,000	0	0
Three Waters Plant Account	335,000	121,025	0
Total Capital Expenditure	11,342,636	6,725,794	0
<i>Funds Required</i>			
Operating Deficit	2,673,781	2,668,599	0
Capital Expenditure	11,342,636	6,725,794	0
Repayment of Internal Loans from Operating Income	1,463,283	2,028,235	0
Funds Required	15,479,700	11,422,628	0
<i>Funded by</i>			
Non Cash Expenditure - Depreciation	4,090,642	4,641,326	0
General Council Reserves	46,422	55,508	0
Capital Expenditure funded through Internal Loans	11,342,636	6,725,794	0
Funded by	15,479,700	11,422,628	0

Sewerage

Overview

The Sewerage group of activities includes the various functions of the seven sewerage schemes in the district.

Our Aim

We aim to provide proficient, compliant, cost-effective sewage disposal schemes relevant to the needs of the community.

Variances from the Long Term Plan 2024-34

Under legislation, the Hurunui District Council was required to consult on the future provision of three waters services. The decision resulting from that consultation was to transfer the provision of three waters to a Water Services Council Controlled Organisation (WSCCO).

Waste Water (along with Drinking Water and Stormwater), is now the responsibility of Kaikoura Hurunui Water Services Limited (KHWS) with the transactions provided in the Annual Plan showing the setting and collection of Sewer Rates on behalf of the KHWS and the on-payment of rates and any associated Development Contributions to KHWS to support the operational and capital requirements for the activity. Hurunui District Council



Sewerage - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
Targeted Rates	1,973,304	2,473,247	2,473,247
Other Income	42,000	44,200	0
Development Contributions	1,008,182	1,059,293	333,144
Total Operating Revenue	3,023,486	3,576,740	2,806,391
Operating Expenditure			
Employee Benefits	185,763	194,328	0
Direct Operating Expenditure	999,326	1,051,681	2,806,391
Internal Interest Paid	484,769	746,277	0
Council Overheads Expenditure	215,446	229,688	0
Depreciation	1,165,606	1,320,621	0
Total Operating Expenditure	3,050,911	3,542,594	2,806,391
Operating Surplus (Deficit)	(27,425)	34,146	0
Capital Statement			
Capital Expenditure			
District Wide Sewer	2,415,845	4,247,747	0
Total Capital Expenditure	2,415,845	4,247,747	0
Funds Required			
Operating Deficit	27,425	0	0
Capital Expenditure	2,415,845	4,247,747	0
Repayment of Internal Loans from Operating Income	1,138,182	1,354,767	0
Funds Required	3,581,451	5,602,514	0
Funded by			
Operating Surplus	0	34,146	0
Non Cash Expenditure - Depreciation	1,165,606	1,320,621	0
Capital Expenditure funded through Internal Loans	2,415,845	4,247,747	0
Funded by	3,581,451	5,602,514	0

Stormwater and drainage

Overview

The Stormwater and Drainage activity includes the various functions of land drainage schemes.

Our Aim

We aim to prevent or minimise the adverse effects of surface flooding and stormwater discharge and improve the quality of discharges into natural waterways.

Variances from the Long Term Plan 2024-34

Under legislation, the Hurunui District Council was required to consult on the future provision of three waters services. The decision resulting from that consultation was to transfer the provision of three waters to a Water Services Council Controlled Organisation (WSCCO).

Stormwater (along with Drinking Water and Waste Water), is now the responsibility of Kaikoura Hurunui Water Services Limited (KHWS) with the transactions provided in the Annual Plan showing the setting and collection of Stormwater Rates on behalf of the KHWS and the on-payment of rates and any associated Development Contributions to KHWS to support the operational and capital requirements for the activity.



Stormwater and Drainage - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
Targeted Rates	962,626	1,192,043	1,192,043
Development Contributions	658,000	692,472	0
Total Operating Revenue	1,620,626	1,884,515	1,192,043
Operating Expenditure			
Employee Benefits	399,689	420,502	0
Direct Operating Expenditure	362,893	374,413	1,192,043
Internal Interest Paid	160,068	338,364	0
Council Overheads Expenditure	39,976	42,644	0
Depreciation	246,341	312,918	0
Total Operating Expenditure	1,208,967	1,488,841	1,192,043
Operating Surplus (Deficit)	411,659	395,674	0
Capital Statement			
Capital Expenditure			
Combined District Wide Stormwater	2,689,790	2,678,920	0
Total Capital Expenditure	2,689,790	2,678,920	0
Funds Required			
Capital Expenditure	2,689,790	2,678,920	0
Repayment of Internal Loans from Operating Income	658,000	708,592	0
	3,347,790	3,387,512	0
Funded by			
Operating Surplus	411,659	395,674	0
Non Cash Expenditure - Depreciation	246,341	312,918	0
Capital Expenditure funded through Internal Loans	2,689,790	2,678,920	0
	3,347,790	3,387,512	0

Roading and footpaths

Overview

The Roads and Footpaths activity includes the various functions of street lighting, bridges, and road safety, as well as all local roads and township footpaths.

Our Aim

We aim to provide a transport network that is safe, affordable, and accessible for all people throughout the district.

Variances from the Long Term Plan 2024-34

Operating revenue

- District Wide Rates are \$4.1 million lower than the LTP due Council reviewing the roading budget in light of the anticipated level of subsidies from Waka Kotahi NZ Transport Agency being lower than was originally consulted on in the LTP.
- Other Income has decreased by \$1.0 million due to Waka Kotahi NZ Transport Agency not providing the anticipated subsidies towards Low Cost Low Risk projects.

Operating expenditure

- Direct Operating Expenditure has decreased from the LTP by \$140,000. The initial budgets were significantly lower but Council has reflected the potential increase to operating costs as a result of the rising oil prices caused by conflict in the Middle East.

Capital expenditure

- Subsidised Roding Capital has decreased by \$3.3 million largely reflecting the reduction in costs forced by the reduction in available funding.
- Unsubsidised Roding Capital has increased by \$1.2 million as a result of the Council resolving to carry the Extension of Grierson Avenue in Amberley Beach.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2024-34.

Capital projects

- Subsidised Roding Capital has been budgeted at \$6.5 million.
- Assets to be vested in Council by developers has been budgeted at \$1.1 million.
- Grierson Avenue Extension of \$1.2 million.
- Footpath Renewals (funded centrally) have been budgeted at \$348,000.
- New Footpath work (funded locally) has been budgeted at \$121,000.

Roading and Footpaths - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
District Wide Rates	7,807,632	12,068,715	8,010,585
Targeted Rates	270,087	327,269	330,172
Other Income	6,029,823	6,467,245	5,457,667
Internal Interest Received	10,045	809	4,225
Development Contributions	1,107,000	1,153,600	1,128,746
Total Operating Revenue	15,224,587	20,017,638	14,931,396
Operating Expenditure			
Employee Benefits	54,839	57,147	97,668
Direct Operating Expenditure	6,927,045	7,936,017	7,796,074
Internal Interest Paid	65,591	98,263	82,078
Council Overheads Expenditure	327,829	349,712	359,695
Depreciation	9,603,662	10,674,060	10,661,408
Total Operating Expenditure	16,978,967	19,115,199	18,996,922
Operating Surplus (Deficit)	(1,754,380)	902,439	(4,065,526)
Capital Statement			
Capital Expenditure			
Subsidised Roding	7,769,609	10,990,571	7,651,794
Unsubsidised Roding	0	0	1,200,000
District Footpath Maintenance	349,069	337,859	348,417
Amberley Ward Roadside Construction	150,000	0	0
Amuri Ward Roadside Construction	15,000	15,000	15,000
Cheviot Ward Roadside Construction	129,639	0	0
Hanmer Springs Ward Roadside Construction	25,000	234,471	26,052
Hurunui Ward Roadside Construction	75,080	0	79,644
Total Capital Expenditure	8,513,396	11,577,901	9,320,906
Funds Required			
Operating Deficit	1,754,380	0	4,065,526
Capital Expenditure	8,513,396	11,577,901	9,320,906
Transfer to Special Funds	0	0	0
Repayment of Internal Loans from Operating Income	79,674	585,928	(2,255,912)
	10,347,450	12,163,829	11,130,520
Funded by			
Operating Surplus	0	902,439	0
Transfer from Hanmer Springs Thermal Reserve	0	0	0
Non Cash Expenditure - Depreciation	9,603,662	10,674,060	10,661,408
General Council Reserves	0	0	0
Transfer from Special Funds	0	0	0
Use of Internal Loans	743,787	587,330	469,112
	10,347,450	12,163,829	11,130,520

Climate adaptation

Overview

The Coastal Adaptation activity has been created to address some of the impacts of climate change on our coastal communities. Active conversations with the six coastal communities have been (and will continue to be) held, which is being funded from the planning policy budget in the Regulatory area. The budget allowed for Coastal Adaptation is limited to the Foreshore Protection (bund) and reviewing options for managed retreat for Amberley Beach and the development of sections in Motunau Beach specifically to relocate dwellings properties made from coastal erosion.

Our Aim

We aim to prevent or minimise the adverse effects of climate change on the Amberley Beach and the Motunau Beach Communities.

Variances from the Long Term Plan 2024-34

Operating revenue

- *Other Income* has decreased by \$305,000 due to the timing of land development has meant the subsequent sale of sections to support the Climate Adaptation at Motunau Beach has been delayed.

Operating expenditure

- *Employment Benefits and Operating Expenditure* have increased from the LTP by \$74,000. This represents the resources applied to the continued development of the Amberley Beach Proactive Relocation project.
- Internal Interest Paid has increased from the LTP by \$175,000, reflecting the holding costs of the land purchased for the Amberley Beach Proactive Relocation project.

Capital expenditure

- *Amberley Beach Proactive Relocation Project* has increased by \$750,000, which represents the continual capital development of the project that was not budgeted for in the LTP.
- *Motunau Beach Climate Adaptation Project* has increased by \$1.08 million from the LTP, which allows for the initial budget of \$900,000 that has been deferred from previous financial years plus an adjustment required to account for the increased costs relating to land development.

Performance measures

There is no specific performance measures allowed for this activity.

Capital projects

- Amberley Beach Proactive Relocation Project budgeted at \$750,000.
- Motunau Beach Climate Adaptation Project has been budgeted at \$1.08 million.

Climate adaptation

Overview

The Coastal Adaptation activity has been created to address some of the impacts of climate change on our coastal communities. Active conversations with the six coastal communities have been (and will continue to be) held, which is being funded from the planning policy budget in the Regulatory area. The budget allowed for Coastal Adaptation is limited to the Foreshore Protection (bund) and reviewing options for managed retreat for Amberley Beach and the development of sections in Motunau Beach specifically to relocate dwellings properties made from coastal erosion.

Our Aim

We aim to prevent or minimise the adverse effects of climate change on the Amberley Beach and the Motunau Beach Communities.

Variances from the Long Term Plan 2024-34

Operating revenue

- *Other Income* has decreased by \$305,000 due to the timing of land development has meant the subsequent sale of sections to support the Climate Adaptation at Motunau Beach has been delayed.

Operating expenditure

- *Employment Benefits and Operating Expenditure* have increased from the LTP by \$74,000. This represents the resources applied to the continued development of the Amberley Beach Proactive Relocation project.
- Internal Interest Paid has increased from the LTP by \$175,000, reflecting the holding costs of the land purchased for the Amberley Beach Proactive Relocation project.

Capital expenditure

- *Amberley Beach Proactive Relocation Project* has increased by \$750,000, which represents the continual capital development of the project that was not budgeted for in the LTP.
- *Motunau Beach Climate Adaptation Project* has increased by \$1.08 million from the LTP, which allows for the initial budget of \$900,000 that has been deferred from previous financial years plus an adjustment required to account for the increased costs relating to land development.

Performance measures

There is no specific performance measures allowed for this activity.

Capital projects

- Amberley Beach Proactive Relocation Project budgeted at \$750,000.
- Motunau Beach Climate Adaptation Project has been budgeted at \$1.08 million.

Climate Adaptation - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
Targeted Rates	28,773	29,963	37,913
Other Income	0	360,000	55,000
Total Operating Revenue	28,773	389,963	92,913
Operating Expenditure			
Employee Benefits	0	0	61,917
Direct Operating Expenditure	20,000	19,092	31,395
Internal Interest Paid	23,970	51,823	226,387
Total Operating Expenditure	43,970	70,914	319,699
Operating Surplus (Deficit)	(15,198)	319,049	(226,786)
Capital Statement			
Capital Expenditure			
Amberley Beach Proactive Relocation	0	0	750,000
Motunau Beach Coastal Hazards	0	0	1,080,000
Total Capital Expenditure	0	0	1,830,000
Funds Required			
Operating Deficit	15,198	0	226,786
Capital Expenditure	0	0	1,830,000
Repayment of Internal Loans from Operating Income	(15,198)	319,049	(226,786)
	0	319,049	1,830,000
Funded by			
Operating Surplus	0	319,049	0
Capital Expenditure funded through Internal Loans	0	0	1,830,000
	0	319,049	1,830,000

Public services

Overview

The Public Services group of activities includes the library, waste minimisation, property (township maintenance and physical buildings such as public toilets, halls, social housing, swimming pools and medical centres), reserves (including parks, playgrounds, cemeteries) and civil defence.

Our Aim

We aim to provide services that support the community to lead healthy and fulfilled lives and meet and extend their recreational and cultural needs.

Variances from the Long Term Plan 2024-34

Operating revenue

- District Wide Rates have decreased by \$101,000 with the key movement being the deferral of the introduction of the Amberley Township Food Scrap Collections, which was forecast to be an \$104,000 increase in targeted rates for the Amberley Township Ratepayers.
- Other Income has increased by \$1.59 million primarily due an increase in external funding for the Community Programmes of \$265,000; an increase of \$390,000 in Waste Charges; and an expected sale of excess land of \$1.0 million in the 2026/27 year.

Operating expenditure

- Employment Costs have increased from the LTP by \$258,000. Of this increase, \$140,000 is for staff cost relating to Community Programmes, which are externally funded. A further \$37,000 relates to the elected member costs for the new South Ward Community Board.
- Direct Operating Expenditure has decreased by \$77,000. This is the result of increases in Community Programme costs of \$172,000, again largely funded externally; and increases to the insurance costs for rental properties. This has been offset by lower expenditure budget for contractors' costs for Waste Management.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2024-34.

Capital projects

- \$1.55 million has been budgeted for the demolition of the buildings at the Queen Mary South site.
- A further neighbourhood reserve for the Amberley Township has been budgeted at \$521,000 with largely funded by Development Contributions.

Public Services - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
District Wide Rates	5,698,448	6,068,367	5,966,946
Targeted Rates	2,989,957	3,606,592	3,586,328
Other Income	2,882,636	2,747,626	4,338,882
Internal Interest Received	114,332	94,061	90,421
Development Contributions	476,386	340,348	340,348
Total Operating Revenue	12,161,759	12,856,993	14,322,926
Operating Expenditure			
Employee Benefits	2,997,532	3,081,784	3,340,153
Direct Operating Expenditure	7,495,873	7,836,772	7,759,240
Internal Interest Paid	386,636	531,419	443,920
Council Overheads Expenditure	1,985,174	2,117,688	2,178,136
Depreciation	1,089,169	1,051,287	1,051,288
Total Operating Expenditure	13,954,384	14,618,950	14,772,736
Operating Surplus (Deficit)	(1,792,625)	(1,761,957)	(449,811)
Capital Statement			
Capital Expenditure			
Community Services	0	9,958	0
Property	1,201,003	235,106	1,971,307
Reserves	1,675,500	603,695	694,805
Emergency Services	58,027	15,491	15,491
Library	246,388	96,849	96,849
Waste Minimisation	1,079,500	507,252	364,917
Total Capital Expenditure	4,260,418	1,468,351	3,143,369
Funds Required			
Operating Deficit	1,792,625	1,761,957	449,811
Capital Expenditure	4,260,418	1,468,351	3,143,369
Repayment of Internal Loans from Operating Income	(703,456)	(710,670)	601,477
	5,349,587	2,519,638	4,194,657
Funded by			
Non Cash Expenditure - Depreciation	1,089,169	1,051,287	1,051,288
Capital Expenditure funded through Internal Loans	4,260,418	1,468,351	3,143,369
	5,349,587	2,519,638	4,194,657

Regulatory

Overview

The Regulatory Services group of activities includes compliance and regulatory functions such as resource management, building controls, public health, alcohol licencing, and animal control.

Our Aim

We aim to protect people, animals and the environment from harmful activities, disease, and hazards.

Variances from the Long Term Plan 2024-34

Operating revenue

- District Wide Rates are \$441,000 lower the LTP due to Council deferring the budget set for SNA Advocacy.

Operating expenditure

- Direct Operating Expenditure has decreased from the LTP by \$446,000 due to Council deferring the budget set for SNA Advocacy.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2024-34.

Capital projects

No capital projects have been allowed for in the 2026/27 year.

Regulatory - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
Operating Statement			
Operating Revenue			
District Wide Rates	2,576,990	3,121,696	2,680,908
Other Income	2,277,138	2,448,922	2,330,259
Total Operating Revenue	4,854,127	5,570,618	5,011,167
Operating Expenditure			
Employee Benefits	2,685,300	2,803,734	2,697,865
Direct Operating Expenditure	1,068,124	1,654,950	1,209,208
Council Overheads Expenditure	1,038,867	1,108,213	1,139,846
Depreciation	0	3,275	3,275
Total Operating Expenditure	4,792,290	5,570,172	5,050,194
Operating Surplus (Deficit)	61,837	446	(39,027)
Capital Statement			
Capital Expenditure			
Regulatory Functions	65,500	0	0
Total Capital Expenditure	65,500	0	0
Funds Required			
Operating Deficit	0	0	39,027
Capital Expenditure	65,500	0	0
	65,500	0	39,027
Funded by			
Operating Surplus	61,837	446	0
Transfer from Special Funds	(61,837)	(446)	39,027
Capital Expenditure funded through Internal Loans	65,500	0	0
	65,500	0	39,027

Hanmer Springs Thermal Pools and Spa

Overview

The Hanmer Springs Thermal Pools and Spa group of activities includes the recreational and thermal pools, beauty spas, information centre and the café on the thermal pools reserve site.

Our Aim

We aim to be recognised as the premier thermal pool and spa complex in Australasia.

Variances from the Long Term Plan 2024-34

Operating revenue

- *Other Income* has decreased by \$1.96 million from the level allowed for in the LTP.

Operating expenditure

- *Employee Benefits and Other Direct Expenditure* has decreased by \$587,000 from the level allowed for in the LTP.

Performance measures

The performance measures for this activity remain unchanged from the Long Term Plan 2024-34.

Capital projects

- General renewals have been budgeted at \$250,000.
- Resurfacing of Pools has been budgeted at \$210,000
- Upgrades to the Active Change Room has been budgeted at \$300,000
- Work towards the new consent for discharge water has been budgeted at \$200,000
- Completion of the YourWave facility has been budgeted at \$1.8 million.

Hanmer Springs Thermal Pools and Spa - Group Activity Financial Summary

	<u>Annual Plan</u> <u>2025/2026</u>	<u>LTP - Year 3</u> <u>2026/2027</u>	<u>Annual Plan</u> <u>2026/2027</u>
<u>Operating Statement</u>			
<i>Operating Revenue</i>			
Other Income	17,941,982	18,400,696	16,439,070
<i>Total Operating Revenue</i>	<i>17,941,982</i>	<i>18,400,696</i>	<i>16,439,070</i>
<i>Operating Expenditure</i>			
Employee Benefits	6,690,620	7,432,834	7,142,224
Direct Operating Expenditure	5,494,506	6,169,991	5,873,991
Internal Interest Paid	1,053,841	1,140,383	1,098,441
Council Overheads Expenditure	252,621	269,483	277,176
Depreciation	1,678,334	1,737,198	1,737,198
<i>Total Operating Expenditure</i>	<i>15,169,922</i>	<i>16,749,890</i>	<i>16,129,031</i>
<i>Operating Surplus (Deficit)</i>	<i>2,772,060</i>	<i>1,650,806</i>	<i>310,039</i>
<u>Capital Statement</u>			
<i>Capital Expenditure</i>			
Hanmer Springs Thermal Pools & Spa	4,417,147	2,700,000	2,760,000
<i>Total Capital Expenditure</i>	<i>4,417,147</i>	<i>2,700,000</i>	<i>2,760,000</i>
<i>Funds Required</i>			
Capital Expenditure	4,417,147	2,700,000	2,760,000
Repayment of Internal Loans from Operating Income	4,450,394	3,388,004	2,047,238
	<i>8,867,541</i>	<i>6,088,004</i>	<i>4,807,238</i>
<i>Funded by</i>			
Operating Surplus	2,772,060	1,650,806	310,039
Non Cash Expenditure - Depreciation	1,678,334	1,737,198	1,737,198
Capital Expenditure funded through Internal Loans	4,417,147	2,700,000	2,760,000
	<i>8,867,541</i>	<i>6,088,004</i>	<i>4,807,238</i>

Governance and Corporate Services

Overview

This group involves the activities of governance, the treasury function, and corporate services

Our Aim

The Council provides systems and processes for establishing and maintaining effective decision making for the overall benefit of the community. By representing the community's interests and enabling ways in which the community can contribute to Council decisions.

Variances from the Long Term Plan 2024-34

Operating revenue

- District Wide Rates have increased by \$842,000, substantially due to the reduction in internal interest that has been previously used to offset General Rates.
- Other Income has increased by \$1.48 million due to the level of Corporate Overhead being directly applied to Kaikoura Hurunui Water Services Limited, which was previously collected as an internal overhead allocation.
- Internal Interest Received has decreased by \$4.1 million from the LTP reflecting the reduced interest rates allowed for in the preparation of the budget.
- Council Overhead Income has decreased by \$1.34 million as there no longer an internal allocation of overhead to the three waters activity.

Operating expenditure

- Employment Costs have increased by \$179,000 due to increases allowed for in the Finance and Customer Services Departments.
- Direct Operating Expenditure has increase by \$107,000 due to the increased in Audit Fees, Insurance and the allowance for recruitment cost for the CEO upon the completion of his contract.
- External Interest Paid has decreased by \$3.46 million from the LTP reflecting the reduced level of external debt with Kaikoura Hurunuyi Water Services Limited assuming the internal debt previously applied to Three Waters.

Performance measures

There are no specific performance measures allowed for this activity.

Capital projects

- The scheduled replacement of Pool Vehicles has been budgeted at \$104,000.
- Various Information Technology projects have been budgeted at \$327,000. This includes the continuation of the records management project and replacements of equipment.

Governance & Corporate Services - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
<u>Operating Statement</u>			
<i>Operating Revenue</i>			
District Wide Rates	586,675	142,623	985,086
Other Income	1,869,938	1,953,651	3,429,856
Internal Interest Received	4,506,621	6,051,455	1,916,744
Council Overheads Income	5,864,207	6,254,663	4,913,037
<i>Total Operating Revenue</i>	<i>12,827,441</i>	<i>14,402,392</i>	<i>11,244,723</i>
<i>Operating Expenditure</i>			
Employee Benefits	5,267,048	5,460,945	5,639,484
Direct Operating Expenditure	2,485,816	2,624,148	2,731,489
External Interest Paid	3,590,550	4,663,100	1,202,027
Internal Interest Paid	130,206	94,870	94,646
Council Overheads Expenditure	868,014	925,955	952,386
Depreciation	485,807	633,374	624,691
<i>Total Operating Expenditure</i>	<i>12,827,441</i>	<i>14,402,392</i>	<i>11,244,723</i>
<i>Operating Surplus (Deficit)</i>	<i>0</i>	<i>0</i>	<i>0</i>
<u>Capital Statement</u>			
<i>Capital Expenditure</i>			
Governance	27,800	0	0
Corporate Services	986,182	532,862	503,707
<i>Total Capital Expenditure</i>	<i>1,013,982</i>	<i>532,862</i>	<i>503,707</i>
<i>Funds Required</i>			
Operating Deficit	0	0	0
Capital Expenditure	1,013,982	532,862	503,707
Repayment of Internal Loans from Operating Income	485,807	633,374	624,691
	<i>1,499,789</i>	<i>1,166,236</i>	<i>1,128,398</i>
<i>Funded by</i>			
Non Cash Expenditure - Depreciation	485,807	633,374	624,691
Capital Expenditure funded through Internal Loans	1,013,982	532,862	503,707
	<i>1,499,789</i>	<i>1,166,236</i>	<i>1,128,398</i>

Earthquake recovery

Overview

This group involves the earthquake recovery function.

Our Aim

The 14 November 2016 Hurunui/Kaikoura earthquake centred close to Waiau, had a severe impact on the Hurunui District and its residents. The consequence of the damage and subsequent repair to council owned infrastructure including roads, bridges, water pumps & pipes and buildings

left the Council with debt, even after accounting for insurance payouts, government assistance and external funding. Council resolved in 2018 that the debt will be serviced by a rate charged to each ratepayer in the District.

Variances from the Long Term Plan 2024-34

There are no significant variances from the Long Term Plan.

Performance measures

There is no specific performance measures allowed for this activity.

Capital projects

- There is no capital expenditure planned for this activity for the 2026/27 year.

Earthquake Recovery - Group Activity Financial Summary

	Annual Plan 2025/2026	LTP - Year 3 2026/2027	Annual Plan 2026/2027
<u>Operating Statement</u>			
<i>Operating Revenue</i>			
District Wide Rates	434,578	442,582	442,582
Other Income	38,710	39,531	38,710
<i>Total Operating Revenue</i>	473,288	482,113	481,292
<i>Operating Expenditure</i>			
Employee Benefits	10,494	11,181	11,258
Direct Operating Expenditure	20,492	19,257	19,257
Internal Interest Paid	115,978	73,356	65,919
Council Overheads Expenditure	5,285	5,638	5,799
<i>Total Operating Expenditure</i>	152,249	109,433	102,233
<i>Operating Surplus (Deficit)</i>	321,039	372,680	379,059
<u>Capital Statement</u>			
<i>Capital Expenditure</i>			
Council Assets - Recovery	30,000	0	0
<i>Total Capital Expenditure</i>	30,000	0	0
<i>Funds Required</i>			
Capital Expenditure	30,000	0	0
Repayment of Internal Loans from Operating Income	321,039	372,680	379,059
	351,039	372,680	379,059
<i>Funded by</i>			
Operating Surplus	321,039	372,680	379,059
Use of Internal Loans	30,000	0	0
	351,039	372,680	379,059

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Hurunui District Council: Funding impact statement for period 2026-2027 Whole of Council

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	17,029	21,910	17,573
Targeted rates	15,612	18,670	18,661
Subsidies and grants for operating purposes	2,777	1,277	2,146
Fees and charges	23,034	25,458	25,757
Interest and dividends from investments	180	187	180
Local authorities fuel tax, fines, infringement fees, and other receipts	70	433	433
<i>Total operating funding (A)</i>	<i>58,702</i>	<i>67,936</i>	<i>64,750</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	48,974	57,840	60,122
Finance costs	3,591	4,663	1,202
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>52,565</i>	<i>62,503</i>	<i>61,324</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>6,137</i>	<i>5,433</i>	<i>3,426</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	5,261	5,286	3,573
Development and financial contributions	4,194	4,237	2,405
Increase (decrease) in debt	21,500	10,500	(71,500)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>30,955</i>	<i>20,023</i>	<i>(65,522)</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	7,880	4,517	1,727
- to improve the level of service	15,598	10,207	7,592
- to replace existing assets	13,225	15,207	8,326
Increase (decrease) in reserves	390	(4,476)	(79,741)
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>37,093</i>	<i>25,456</i>	<i>(62,096)</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>(6,137)</i>	<i>(5,433)</i>	<i>(3,426)</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Total Comprehensive Income</i>	<i>59,614</i>	<i>15,049</i>	<i>5,889</i>
Add depreciation	18,360	20,374	14,078
Less gains on asset revaluation	(60,754)	(15,804)	(9,981)
Less gains on forestry revaluation	0	0	0
Less development and financial contributions	(4,194)	(4,237)	(2,405)
Less subsidies and grants for capital expenditure	(5,261)	(5,286)	(3,573)
<i>Surplus (deficit) of operating funding</i>	<i>7,764</i>	<i>10,096</i>	<i>4,008</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Water Supplies

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	64	66	66
Targeted rates	9,387	11,041	11,041
Subsidies and grants for operating purposes	0	0	0
Fees and charges	171	180	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
Total operating funding (A)	9,622	11,287	11,107
<i>Applications of operating funding</i>			
Payments to staff and suppliers	5,809	6,028	11,710
Finance costs	2,210	3,072	0
Internal charges and overhead applied	1,131	1,206	0
Other operating funding applications	0	0	0
Total applications of operating funding (B)	9,150	10,306	11,710
Surplus (deficit) of operating funding (A - B)	472	982	(603)
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	944	991	603
Increase (decrease) in debt	9,926	4,753	0
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	10,870	5,744	603
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	3,460	1,038	0
- to improve the level of service	3,421	2,107	0
- to replace existing assets	4,461	3,580	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total applications of capital funding (D)	11,343	6,726	0
Surplus (deficit) of capital funding (C - D)	(472)	(982)	603
Funding balance ((A - B) + (C - D))	0	0	0
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
Operating Surplus/(Deficit) as per Financial Summary for Water	(2,674)	(2,669)	0
Add depreciation	4,091	4,641	0
Less development and financial contributions	(944)	(991)	(603)
Surplus (deficit) of operating funding	472	982	(603)

Hurunui District Council: Funding impact statement for period 2026-2027 for Sewerage

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	1,973	2,473	2,473
Subsidies and grants for operating purposes	0	0	0
Fees and charges	42	44	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>2,015</i>	<i>2,517</i>	<i>2,473</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	1,185	1,246	2,806
Finance costs	485	746	0
Internal charges and overhead applied	215	230	0
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>1,885</i>	<i>2,222</i>	<i>2,806</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>130</i>	<i>295</i>	<i>(333)</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	1,008	1,059	333
Increase (decrease) in debt	1,278	2,893	(0)
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>2,286</i>	<i>3,952</i>	<i>333</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	750	726	0
- to improve the level of service	1,101	2,210	0
- to replace existing assets	565	1,312	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>2,416</i>	<i>4,248</i>	<i>0</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>(130)</i>	<i>(295)</i>	<i>333</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>(0)</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Sewerage</i>	<i>(27)</i>	<i>48</i>	<i>0</i>
Add depreciation	1,166	1,199	0
Less development and financial contributions	(1,008)	(1,059)	(333)
<i>Surplus (deficit) of operating funding</i>	<i>130</i>	<i>187</i>	<i>(333)</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Stormwater and Drainage

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	963	1,192	1,192
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>963</i>	<i>1,192</i>	<i>1,192</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	763	795	1,192
Finance costs	160	338	0
Internal charges and overhead applied	40	43	0
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>963</i>	<i>1,176</i>	<i>1,192</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>(0)</i>	<i>16</i>	<i>0</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	658	692	0
Increase (decrease) in debt	2,032	1,970	0
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>2,690</i>	<i>2,663</i>	<i>0</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	658	692	0
- to improve the level of service	2,032	1,613	0
- to replace existing assets	0	373	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>2,690</i>	<i>2,679</i>	<i>0</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>0</i>	<i>(16)</i>	<i>0</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>(0)</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Stormwater and Drainage</i>	<i>412</i>	<i>396</i>	<i>0</i>
Add depreciation	246	313	0
Less development and financial contributions	(658)	(692)	0
<i>Surplus (deficit) of operating funding</i>	<i>0</i>	<i>16</i>	<i>0</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Roading and Footpaths

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	7,808	12,069	8,011
Targeted rates	270	327	330
Subsidies and grants for operating purposes	2,317	1,108	1,812
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	71	73	73
Total operating funding (A)	10,466	13,577	10,225
<i>Applications of operating funding</i>			
Payments to staff and suppliers	6,982	7,993	7,894
Finance costs	56	97	78
Internal charges and overhead applied	328	350	360
Other operating funding applications	0	0	0
Total applications of operating funding (B)	7,365	8,440	8,331
Surplus (deficit) of operating funding (A - B)	3,101	5,137	1,894
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	3,641	5,286	3,573
Development and financial contributions	1,107	1,154	1,129
Increase (decrease) in debt	664	1	2,725
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	5,413	6,441	7,427
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	1,107	1,154	1,129
- to improve the level of service	1,430	2,124	1,321
- to replace existing assets	5,976	8,300	6,871
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total applications of capital funding (D)	8,513	11,578	9,321
Surplus (deficit) of capital funding (C - D)	(3,101)	(5,137)	(1,894)
Funding balance ((A - B) + (C - D))	0	0	0
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Roading and Footpaths</i>	<i>(1,754)</i>	<i>902</i>	<i>(4,066)</i>
Add depreciation	9,604	10,674	10,661
Less development and financial contributions	(1,107)	(1,154)	(1,129)
Less subsidies and grants for capital expenditure	(3,641)	(5,286)	(3,573)
Surplus (deficit) of operating funding	3,101	5,137	1,894

Hurunui District Council: Funding impact statement for period 2026-2027 for Climate Adaptation

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	29	30	38
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	(305)
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	360	360
<i>Total operating funding (A)</i>	<i>29</i>	<i>390</i>	<i>93</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	20	19	93
Finance costs	24	52	226
Internal charges and overhead applied	0	0	0
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>44</i>	<i>71</i>	<i>320</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>(15)</i>	<i>319</i>	<i>(227)</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	915	(319)	2,057
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>915</i>	<i>(319)</i>	<i>2,057</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	900	0	1,830
- to replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>900</i>	<i>0</i>	<i>1,830</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>15</i>	<i>(319)</i>	<i>227</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Climate Adaptation</i>	<i>(15)</i>	<i>319</i>	<i>(227)</i>
<i>Add depreciation</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Surplus (deficit) of operating funding</i>	<i>(15)</i>	<i>319</i>	<i>(227)</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Public Services

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	5,698	6,068	5,967
Targeted rates	2,990	3,607	3,586
Subsidies and grants for operating purposes	459	169	334
Fees and charges	2,424	2,578	4,004
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
Total operating funding (A)	11,571	12,423	13,892
<i>Applications of operating funding</i>			
Payments to staff and suppliers	10,493	10,919	11,099
Finance costs	272	437	353
Internal charges and overhead applied	1,985	2,118	2,178
Other operating funding applications	0	0	0
Total applications of operating funding (B)	12,751	13,474	13,631
Surplus (deficit) of operating funding (A - B)	(1,180)	(1,051)	261
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	476	340	340
Increase (decrease) in debt	4,964	2,179	2,542
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	5,440	2,519	2,882
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	1,905	907	598
- to improve the level of service	1,405	33	1,709
- to replace existing assets	950	528	837
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total applications of capital funding (D)	4,260	1,468	3,143
Surplus (deficit) of capital funding (C - D)	1,180	1,051	(261)
Funding balance ((A - B) + (C - D))	0	0	0
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Public Services</i>	<i>(1,793)</i>	<i>(1,762)</i>	<i>(450)</i>
Add depreciation	1,089	1,051	1,051
Less development and financial contributions	(476)	(340)	(340)
Less subsidies and grants for capital expenditure	0	0	0
Surplus (deficit) of operating funding	(1,180)	(1,051)	261

Hurunui District Council: Funding impact statement for period 2026-2027 for Regulatory

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	2,577	3,122	2,681
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	2,277	2,449	2,330
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>4,854</i>	<i>5,571</i>	<i>5,011</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	3,754	4,459	3,907
Finance costs	0	0	0
Internal charges and overhead applied	1,039	1,108	1,140
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>4,793</i>	<i>5,567</i>	<i>5,047</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>0</i>	<i>4</i>	<i>(36)</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	65	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	(65)	4	(36)
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>0</i>	<i>4</i>	<i>(36)</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>0</i>	<i>(4)</i>	<i>36</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for</i>			
<i>Regulatory</i>	<i>62</i>	<i>0</i>	<i>(39)</i>
Add depreciation	0	3	3
<i>Surplus (deficit) of operating funding</i>	<i>62</i>	<i>4</i>	<i>(36)</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Hanmer Springs Thermal Pools and Spa

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	17,942	18,401	16,439
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>17,942</i>	<i>18,401</i>	<i>16,439</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	12,185	13,603	13,016
Finance costs	1,054	1,140	1,098
Internal charges and overhead applied	253	269	277
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>13,492</i>	<i>15,013</i>	<i>14,392</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>4,450</i>	<i>3,388</i>	<i>2,047</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	4,285	1,303	1,376
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>4,285</i>	<i>1,303</i>	<i>1,376</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	4,900	1,800	2,300
- to replace existing assets	600	900	460
Increase (decrease) in reserves	3,235	1,991	664
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>8,735</i>	<i>4,691</i>	<i>3,424</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>(4,450)</i>	<i>(3,388)</i>	<i>(2,047)</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Hanmer Springs Thermal Pools and Spa</i>	<i>2,772</i>	<i>1,651</i>	<i>310</i>
Add depreciation	1,678	1,737	1,737
Less subsidies and grants for capital expenditure	0	0	0
<i>Surplus (deficit) of operating funding</i>	<i>4,450</i>	<i>3,388</i>	<i>2,047</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Governance and Corporate Services

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	587	143	406
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,690	1,766	3,250
Interest and dividends from investments	180	187	180
Internal charges and overheads recovered	5,864	6,255	6,016
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>8,321</i>	<i>8,351</i>	<i>9,851</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	11,343	12,748	8,371
Finance costs	(4,376)	(5,957)	(620)
Internal charges and overhead applied	868	926	952
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>7,835</i>	<i>7,718</i>	<i>8,703</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>486</i>	<i>633</i>	<i>1,148</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	2,281	2,408	79,821
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>2,281</i>	<i>2,408</i>	<i>79,821</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	344	319	433
- to replace existing assets	642	213	158
Increase (decrease) in reserves	1,781	2,509	80,378
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>2,767</i>	<i>3,042</i>	<i>80,969</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>(486)</i>	<i>(633)</i>	<i>(1,148)</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Governance and Corporate Services</i>	<i>0</i>	<i>0</i>	<i>0</i>
Add depreciation	486	633	625
<i>Surplus (deficit) of operating funding</i>	<i>486</i>	<i>633</i>	<i>625</i>

Hurunui District Council: Funding impact statement for period 2026-2027 for Earthquake Recovery

	Annual Plan 2025/2026 (\$000)	LTP - Year 3 2026/2027 (\$000)	Annual Plan 2026/2027 (\$000)
<i>Sources of operating funding</i>			
General rates, uniform annual general charges, rates penalties	435	443	443
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	39	40	39
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
<i>Total operating funding (A)</i>	<i>473</i>	<i>482</i>	<i>481</i>
<i>Applications of operating funding</i>			
Payments to staff and suppliers	31	30	31
Finance costs	116	73	66
Internal charges and overhead applied	5	6	6
Other operating funding applications	0	0	0
<i>Total applications of operating funding (B)</i>	<i>152</i>	<i>109</i>	<i>102</i>
<i>Surplus (deficit) of operating funding (A - B)</i>	<i>321</i>	<i>373</i>	<i>379</i>
<i>Sources of capital funding</i>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(291)	(373)	(379)
Gross proceed from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<i>Total sources of capital funding (C)</i>	<i>(291)</i>	<i>(373)</i>	<i>(379)</i>
<i>Applications of capital funding</i>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	30	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
<i>Total applications of capital funding (D)</i>	<i>30</i>	<i>0</i>	<i>0</i>
<i>Surplus (deficit) of capital funding (C - D)</i>	<i>(321)</i>	<i>(373)</i>	<i>(379)</i>
<i>Funding balance ((A - B) + (C - D))</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reconciliation between Financial Summary and Funding Impact Statement (further information to the prescribed statement)</i>			
<i>Operating Surplus/(Deficit) as per Financial Summary for Earthquake Recovery</i>	<i>321</i>	<i>373</i>	<i>379</i>
<i>Add depreciation</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Surplus (deficit) of operating funding</i>	<i>321</i>	<i>373</i>	<i>379</i>

FORECAST RESERVE FUNDS

Special Funds

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Amberley Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Amberley Ward	1,505	0	0	1,505
Amuri Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Amuri Ward	23,086	0	0	23,086
Waiau River Protection Fund	Reserves	Public Services	To set aside funds for the River Protection Work for Waiau Township	59,373	12,076	10,414	61,035
Amuri Sports Facilities Fund	Reserves	Public Services	To fund projects for sports facilities in the Amuri Ward	41,250	8,155	0	49,405
Waiau Community Pool	Reserves	Public Services	To fund the operating of the Waiau Community Pool	182,829	76,446	86,142	175,133
Cheviot Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Cheviot Ward	57,108	0	0	57,108
Jed River Clearance Fund	Reserves	Public Services	To set aside funds for the Clearance of the Jed River	7,988	224	0	8,212
Glenmark Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Glenmark Ward	21,318	0	0	21,318
Hammer Springs Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Hammer Springs Ward	81,297	0	(10,000)	91,297
Hammer Springs Sports Pavilion Fund	Reserves	Public Services	To fund projects for the Hammer Springs Sports Pavilion	27,726	776	0	28,503
Waiau Ferry Bridge Fund	Reserves	Public Services	To provide funds for the maintenance of the Waiau Ferry Bridge	34,204	6,926	0	31,130
Hammer Springs Tourism Fund	Reserves	Public Services	To fund marketing projects for the Hammer Springs Ward	35,225	5,166	0	40,891
Hammer Springs Weather Contingency Fund	Reserves	Public Services	To set aside funds to assist in funding costs relating to weather events in Hammer Springs	38,265	11,465	10,414	39,336
Hammer Springs Track Network Group Fund	Reserves	Public Services	To provide funds for development and maintenance of the Hammer Springs track network	56,617	73,007	73,007	56,617
Hammer Staff House Fund	Reserves	Public Services	To fund reserve projects for the Hammer Springs Ward	32,143	900	0	33,043
Munui Ward Reserves Contestable Fund	Reserves	Public Services	To set aside funds for Reserve Projects in the Munui Ward	305	0	0	305
Munui Ward Land Subdivision Fund	Reserves	Public Services	To fund projects for Munui Ward	7,719	216	0	7,935
Creative NZ Grants	Community Services	Public Services	To set aside grants that have been allocated	9,371	29,151	29,151	9,371
SPARC Grants	Community Services	Public Services	To set aside grants that have been allocated	4,879	19,356	19,356	4,879
Mayor's Task Force for Jobs Fund	Community Services	Public Services	To provide a holding account for unused funding for the MTF programme	14,228	130,000	135,287	8,941
Adverse Events Reserve	Reserves	Public Services	To provide funds relating to adverse events	13,114	0	0	13,114
Forestry	Property	Public Services	To continue to provide for commercial forests and funds projects as determined by the Council.	1,625,041	24,176	57,205	1,591,913
				2,372,619	400,271	411,075	2,361,814

Reserve Committee Funds

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Scargill-Mounau Reserve	Reserves	Public Services	To fund operations on the Scargill-Mounau Recreation Reserve as determined by the Scargill - Mounau Reserve Committee	(10,141)	34,200	38,270	(12,210)
Hawarden Reserve & Hall	Reserves	Public Services	To fund operations on the Hawarden Reserve as determined by the Reserve Committee	71,273	40,204	33,687	77,790
Waikari Reserve & Hall	Reserves	Public Services	To fund operations on the Waikari Reserve as determined by the Reserve Committee	(17,454)	43,692	45,385	(19,147)
Munui Reserve	Reserves	Public Services	To fund operations on the Munui Reserve as determined by the Reserve Committee	38,520	5,344	1,875	41,890
Waiau Reserve	Reserves	Public Services	To fund operations on the Waiau Reserve as determined by the Reserve Committee	85,247	12,912	11,983	86,176
Cheviot Reserve	Reserves	Public Services	To fund operations on the Cheviot Reserve as determined by the Reserve Committee	74,490	15,358	18,739	71,109
Donnet Reserve	Reserves	Public Services	To fund operations on the Donnet Reserve as determined by the Reserve Committee	49,284	3,085	1,542	70,807
Port Robinson - Gore Bay Camp	Reserves	Public Services	To fund operations on the Port Robinson-Gore Bay Camp Reserve as determined by the Reserve Committee	140,075	22,145	10,536	171,705
Port Robinson Reserve	Reserves	Public Services	To fund operations on the Port Robinson Reserve as determined by the Reserve Committee	21,865	2,383	4,895	19,353
Spotswood Reserve	Reserves	Public Services	To fund operations on the Spotswood Reserve as determined by the Reserve Committee	10,430	1,542	4,005	7,966
Donnet Camp Reserve	Reserves	Public Services	To fund operations on the Donnet Camp Reserve as determined by the Reserve Committee	29,495	4,826	6,805	27,517
				533,084	187,611	177,740	542,955

FORECAST RESERVE FUNDS (Cont'd)

Trust Funds

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Chamberlain Bros Trust	Reserves	Public Services	To provide funds for projects on Chamberlain Park in Amberley	14,972	419	634	14,757
Amberley RSA Fund	Reserves	Public Services	To hold funds on behalf of the Amberley RSA	0	104	104	0
Bush Legacy Trust	Reserves	Public Services	To provide funds for maintenance of gravestones in the Council's Cemeteries	483	14	0	497
Graves Maintenance Trust	Reserves	Public Services	To provide funds for maintenance of gravestones in the Council's Cemeteries	2,942	82	0	3,024
Culverden Domain Gates Trust	Reserves	Public Services	To provide funds for the replacement of the gates leading into the Culverden Domain	850	24	0	874
Cheviot RSA Fund	Reserves	Public Services	To hold funds on behalf of the Cheviot RSA	3,946	628	521	3,954
Weedbusters Trust	Reserves	Public Services	To hold funds on behalf of the Weedbusters Trust	3,515	98	0	3,613
Hammer Springs Community Restoration Fund	Reserves	Public Services	To hold funds for restoration projects in Hammer Springs	0	0	0	0
Hammer Memorial Park Trust (ADF Nail Bequest)	Reserves	Public Services	To fund projects on the Hamwarden Reserve	8,984	252	0	9,237
Bridson Trust	Reserves	Public Services	To provide funds for maintenance of gravestones in the Council's Cemeteries	1,787	50	0	1,837
Waikari Netball Club Fund	Reserves	Public Services	To hold funds on behalf of the Waikari Netball Club	4,053	113	0	4,167
Forrester Trust	Reserves	Public Services	To provide funds for maintenance of gravestones in the Council's Cemeteries	1,645	46	0	1,691
				43,978	1,832	1,259	43,650

Development Contributions Funds

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
District Urban Water Fund	Water Supplies	Water Supplies	To provide funds for growth related projects for District Urban Water	0	185,606	185,606	0
District Rural Water Fund	Water Supplies	Water Supplies	To provide funds for growth related projects for District Rural Water	0	417,050	417,050	0
District Sewer Fund	Sewerage	Sewerage	To provide funds for growth related projects for District Sewer	0	333,144	333,144	0
Transfer Station Expansion Development	Waste Minimisation	Public Services	To provide funds for growth related projects for the expansion of the Transfer Stations	65,324	59,693	0	125,017
Contributions Fund							
District Library Development Contributions Fund	Library	Public Services	To provide funds for growth related projects for the District Library	127,766	97,049	0	224,816
Hammer Springs Town Centre Development	Property	Public Services	To provide funds for growth related projects for the Town Centre in Hammer Springs	(147,115)	88,200	7,356	(66,270)
Contributions Fund							
Queen Mary Development Contributions Fund	Reserves	Public Services	To provide funds for growth related projects for development of the former Queen Mary Hospital Site	(80,214)	80,119	4,011	(4,106)
Amberley Township Reserves Development	Reserves	Public Services	To provide funds for growth related projects for township reserves in Amberley	1,035,831	(439,903)	0	595,928
Contributions Fund							
Amberley Walking and Cycling Routes Development	Reserves	Public Services	To provide funds for growth related projects for Walking and Cycling Routes in the Amberley Ward	28,780	21,498	0	50,278
Contributions Fund							
Amberley Ward Reserves Development	Reserves	Public Services	To provide funds for growth related projects for ward reserves in Amberley	332,580	(1,398)	0	330,643
Contributions Fund							
Hammer Springs Domain Upgrade Development	Reserves	Public Services	To provide funds for growth related projects for the Domain in Hammer Springs	267,192	7,481	0	274,673
Contributions Fund							
				1,620,144	848,000	947,166	1,520,978

FORECAST RESERVE FUNDS (Cont'd)

Hammer Springs Thermal Pools and Spa

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Hammer Springs Thermal Pools and Spa Administration	Hammer Springs Thermal Pools & Spa	Hammer Springs Thermal Pools & Spa	Internal debt relating to the HSTP&S	(18,307,350)	16,476,268	18,572,636	(20,403,718)
Hammer Springs Thermal Reserve Balance	Hammer Springs Thermal Pools & Spa	Hammer Springs Thermal Pools & Spa	Unused surpluses derived from the operation of the HSTP&S	0	1,700,000	1,700,000	0
				(18,307,350)	18,176,268	20,272,636	(20,403,718)

Rate Reserve Funds - Water

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
District Wide Water	Water Supplies	Water Supplies		(61,438,250)	72,359,404	10,931,154	(0)
Balmoral Water Transition	Water Supplies	Water Supplies	To fund capital projects relating to for all Water Supplies in the District (except for Balmoral Water)	240,547	(130,502)	110,045	0
Earthquake Recovery - Three Waters	Water Supplies	Water Supplies	To fund capital projects relating to Balmoral water	(75,330)	75,330	0	0
	Water Supplies	Water Supplies	To fund employment costs relating to the Three Waters Reform Transition	(195,497)	261,920	66,223	0
Three Waters Plant Account	Water Supplies	Water Supplies	To fund the three waters recovery costs relating to the November 2016 Hurunui-Kaitioura Earthquake sequence.	(887,038)	887,038	0	0
			To fund the plant and vehicles for the Three Waters Department	(62,345,767)	73,453,190	11,107,423	(0)

Rate Reserve Funds - Sewer

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
District Wide Sewer	Sewerage	Sewerage		(11,925,366)	14,398,613	2,473,247	0
			To fund capital projects for all Sewerage Schemes (after 1 July 2015)	(11,925,366)	14,398,613	2,473,247	0

Rate Reserve Funds - Stormwater and Drainage

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Combined District Stormwater	Stormwater & Drainage	Stormwater & Drainage		(4,127,498)	5,319,541	1,192,043	0
			To fund capital projects for the Combined Stormwater Account	(4,127,498)	5,319,541	1,192,043	0

Rate Reserve Funds - Roading and Footpaths

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Subsidised Roading - Operational	Roading	Roads and Footpaths		1,306,338	24,858,819	26,065,157	0
Unsubsidised Roading	Roading	Roads and Footpaths	To fund operational costs relating to Subsidised Roading	0	347,640	1,547,640	(1,200,000)
District Footpath Maintenance	Footpaths	Roads and Footpaths	To fund the Grierson Avenue Extension	(1,439,079)	295,145	574,211	(1,718,145)
Amberley Roadside Construction	Footpaths	Roads and Footpaths	To fund deferred and current maintenance on all footpaths throughout the District	(34,558)	21,218	1,728	(15,068)
Amuri Roadside Construction	Footpaths	Roads and Footpaths	To fund footpath projects for the Amberley Ward	46,495	16,302	15,000	47,797
Cheriot Roadside Construction	Footpaths	Roads and Footpaths	To fund footpath projects for the Amuri Ward	(16,067)	2,903	803	(13,967)
Waipara Roadside Construction	Footpaths	Roads and Footpaths	To fund footpath projects for the Cheriot Ward	26,915	7,754	0	34,668
Hammer Springs Roadside Construction	Footpaths	Roads and Footpaths	To fund footpath projects for the Waipara Township	(151,850)	40,853	33,645	(144,641)
Hurunui Roadside Construction	Footpaths	Roads and Footpaths	To fund footpath projects for the Hammer Springs Ward	77,474	2,169	79,644	0
			To fund footpath projects for the Hurunui Ward	(284,331)	25,592,804	28,317,828	(3,009,355)

FORECAST RESERVE FUNDS (Cont'd)

Base Reserve Funds - Coastal Adaptation

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Amberley Beach Foreshore Protection	Climate Adaptation	Climate Adaptation	To fund Foreshore Protection projects for Amberley Beach	(250,591)	57,913	12,530	(205,208)
Amberley Beach Proactive Relocation	Climate Adaptation	Climate Adaptation	To fund the Proactive Relocation for Amberley Beach ratepayers	(4,209,855)	55,000	1,033,410	(5,188,265)
Mouana Beach Coastal Hazards	Climate Adaptation	Climate Adaptation	To fund the Proactive Relocation for Mouana Beach ratepayers	(67,285)	0	1,103,759	(1,171,045)
				(4,527,732)	112,913	2,149,699	(6,564,518)

Base Reserve Funds - Public Services

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Amberley Amenities	Community Services	Public Services	To fund amenities capital projects for the Amberley Ward	(1,710,316)	1,453,941	1,578,017	(1,834,391)
Amuri Amenities	Community Services	Public Services	To fund amenities capital projects for the Amuri Ward	66,350	309,724	441,301	(65,028)
Cheviot Amenities	Community Services	Public Services	To fund amenities capital projects for the Cheviot Ward	(38,378)	141,559	147,316	(44,135)
Northern Glenmark Amenities	Community Services	Public Services	To fund amenities capital projects for the Northern Area of the Glenmark Ward	40,378	58,749	48,779	50,348
Waipara Amenities	Community Services	Public Services	To fund amenities capital projects for the Waipara Area of the Glenmark Ward	6,900	54,327	77,639	(16,413)
Onihi Amenities	Community Services	Public Services	To fund amenities capital projects for the Onihi Area of the Glenmark Ward	40,051	31,248	22,306	43,993
Hammer Springs Amenities	Community Services	Public Services	To fund amenities capital projects for the Hammer Springs Ward	(976,898)	702,381	723,115	(1,003,631)
Hurunui Amenities	Community Services	Public Services	To fund amenities capital projects for the Hurunui Ward	(15,754)	61,668	71,543	(25,629)
Amuri Medical General	Property	Public Services	To fund capital projects for medical centres in the Cheviot Ward	97,301	81,271	60,461	118,111
Cheviot Medical General	Property	Public Services	To fund capital projects for medical centres in the Cheviot Ward	(257,106)	66,746	36,388	(226,748)
Hammer Springs Medical General	Property	Public Services	To fund capital projects for medical centres in the Hammer Springs Ward	(151,515)	42,564	25,193	(134,144)
Hammer Springs Doctors' House	Property	Public Services	To fund the capital purchase of the Doctors' House in Hammer Springs	(110,235)	59,109	19,784	(70,909)
Waikari Medical Centre	Property	Public Services	To fund capital projects for medical centres in the Hurunui Ward	29,728	42,229	23,303	42,655
Amberley Ward Swimming Pool	Property	Public Services	To fund Amberley Ward's portion of Amberley Swimming Pool Construction	(479,494)	507,117	352,998	(325,375)
Canterbury Museum Capital Levies	Community Services	Public Services	To build up and pay funds towards the Capital Projects for the Canterbury Museum	(304,589)	134,295	110,537	(280,831)
Social Housing	Property	Public Services	To hold surplus funds to fund Social Housing projects	(777,085)	366,876	643,255	(1,073,464)
Soldiers' Block	Property	Public Services	To fund the upgrade of the Soldiers' Block in Hammer Springs	0	7,889	7,889	0
Commercial Property - Queen Mary South	Property	Public Services	To hold surplus funds from Commercial Property Activities	(2,363,708)	0	1,788,472	(4,052,179)
Earthquake Prone Buildings	Property	Public Services	To hold surplus funds to fund Earthquake Strengthening work	339,354	107,344	107,344	339,354
Leithfield Beach Tennis Courts	Reserves	Public Services	To fund the resurfacing costs of the Leithfield Beach Tennis Courts	0	0	0	0
District Tourism	District Promotion	Public Services	To hold funds for projects relating to District Tourism	66,399	384,589	395,928	51,060
Refuse Collection	Waste Minimisation	Public Services	To hold funds accrued from the Refuse Collection activity	(2,115,049)	922,045	971,085	(2,164,089)
				(8,520,283)	5,535,709	7,693,671	(10,678,245)

Base Reserve Funds - Regulatory

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Building Control Authority Fund	Compliance and Regulatory Functions	Regulatory	To fund cost related to the Building Control Authority accreditation process	322,437	102,176	113,152	311,460
Animal Control	Compliance and Regulatory Functions	Regulatory	Funds utilised to offset cost of Animal Control	28,051	311,984	340,035	0
				350,487	414,160	453,187	311,460

Base Reserve Funds - Earthquake Recovery

Fund Name	Activity the Fund relates to	Group of Activities the Fund relates to	Reason for Holding Reserve Funds	Forecast Balance 1 July 2026	Funds Deposited 2026-2027	Funds Withdrawn 2026-2027	Forecast Balance 30 June 2027
Earthquake Recovery	Earthquake Recovery	Earthquake Recovery	To fund recovery costs relating to the November 2016 Hurunui-Kaitioura Earthquake sequence.	(1,310,373)	481,292	102,233	(930,314)
				(1,318,373)	481,292	102,233	(939,314)
				(106,437,289)	144,922,203	75,299,206	(36,814,292)

TOTAL RESERVE FUNDS

Financial prudence benchmarks and indicators

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's 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	Limit	Planned	Met
Rates affordability benchmark			
• Rates (income) affordability	\$36,706,172	\$36,813,233	No
• Rates (increases) affordability	5.00%	7.15%	No
Debt affordability benchmark			
• Net borrowing as percentage of income	175.00%	48.62%	Yes
• Net interest as percentage of income	20.00%	1.74%	Yes
• Net interest as percentage of rates income	25.00%	3.27%	Yes
Balanced budget benchmark	>100.00%	94.57%	No*
Essential services benchmark	>100.00%	87.43%	No**
Debt servicing benchmark	10.00%	1.74%	Yes
•			

*The balanced budget benchmark has not been met for the 2026/27. Section 100 of the Local Government Act 2002 requires Councils to ensure that projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. Under Section 101(1) of the Act, the Council is able to record a level of operating revenue at a different level of operating expenditure if it is deemed prudent to do so. This will be explicitly resolved by the Council at its meeting on adoption of the 2026/27 Annual Plan that it is prudent to do so for the following reasons:

- There is a level of Depreciation in Operating Expenditure that the Council has determined not to be funded by rates. Specifically, the Council approach to funding depreciation of the various assets classes is as follows:
 - Roothing – As the Council's Co-Funder for the Roothing Network, Waka Kotahi NZ Transport Agency, only provides subsidies for direct operating and capital expenditure, the Council has resolved that it will not further fund for Depreciation, however, Council does fund Capital Expenditure for Roothing (including renewals) on an annual basis.
 - Hanmer Springs Thermal Pools and Spa – The Council has resolved that the depreciation for the assets associated with this activity will be fully funded. This is represented by a reduced surplus being available for the Council to utilise to offset the Reserve Costs of the District. The funds generated from funding the level of depreciation is used to repay internal debt.
 - Community Assets – For assets such as community halls, swimming pools, capital development of reserves and the District Library Building, the Council has continued its policy of not funding for depreciation. Should communities wish to undertake these projects, the key funding avenue is the use of the Internal Financing Policy.

**Council is no longer responsible for Capital Expenditure for Three Waters. The Essential Services Benchmark solely relates to Roads and Footpaths. Council has not met the benchmark for the 2026/27 year due to the limited funding provided by Waka Kotahi NZ Transport Agency.

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Rates Policy for the 2026-27 Annual Plan

Definitions used

All references to *District* are to the Hurunui District.

Serviceable means that the relevant service is available to the relevant rating unit or separately used or inhabited part of a rating unit and, specifically:

- in the context of water supply rates that the rating unit or separately used or inhabited part of a rating unit is within 100 metres of the relevant water infrastructure; and
- in the context of sewerage rates that the rating unit or separately used or inhabited part of a rating unit is within 30 metres of a public sewerage drain.

A *separately used or inhabited part of a rating unit* includes any portion inhabited or used by the owner or a person other than the owner who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement. This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long-term basis by someone other than the owner. For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'.

For avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Examples of multiple separately used or inhabited parts of a rating unit include:

- A rating unit that contains more than one dwelling.
- A Motel complex that has a dwelling attached.
- A Retail complex that has more than one shop.

District Wide Rates

General Rate & Uniform Annual General Charge

A portion of the general rate requirement will be collected by way of a general rate, which will be set under section 13 of the Local Government (Rating) Act 2002 for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land. No differential has been included for the collection of the general rate.

The remainder of the general rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The portion of the rate collected by way of uniform annual general charge varies from year to year to ensure that Council continues to comply with section 21 of the Local Government (Rating) Act 2002, which sets a maximum level of uniform annual general charge and certain targeted rates set on a uniform basis of 30% of the total rates revenue.

The general rate and uniform annual general charge are used to fund the general expenditure of the district as a whole, specifically in the following activities:

- District Promotion and Advocacy, Community Team activities, Grants, Residential and Other Property, Litter Bin Collection, Public Toilets, Libraries, District Reserves, Cemeteries and Civil Defence (all part of the Public Services Group of Activities)
- Subdivision Inspections, Health Inspection, Liquor Licensing, Ranging & Impounding and Building Control (all part of the Regulatory Group of Activities)
- Depots (part of Governance & Corporate Services group of activities)

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Governance

A portion (50%) of the Governance Rate requirement will be collected by way of a general rate, which will be set under section 13 of the Local Government (Rating) Act 2002 and for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land. No differential will have been included for the collection of the general rate.

The remainder (50%) of the governance rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the district.

The governance rate and uniform annual general charge fund the following activity (part of Governance & Corporate Services group of activities):

- Governance

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Roading

The Roothing rate requirement will be collected by way of a general rate which will be set under section 13 of the Local Government (Rating) Act 2002 and be applied for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land.

The Roothing Rate funds the following activities (all part of the Roads and Footpaths group of activities):

- Subsidised Roothing
- Special Purpose Roothing
- Unsubsidised Roothing
- Road Safety Programme

In setting the General Rate, the budgeted figure required was offset by the budgeted surplus derived from the Council's Treasury Function.

Resource Management - Planning

The Planning rate requirement will be collected by way of a general rate which will be set under section 13 of the Local Government (Rating) Act 2002 and be applied for all rateable land within the District at a uniform rate in the dollar based on the capital value of the land.

The Planning Rate funds the following activities (all part of the Regulatory Services group of activities):

- Resource Management Act Implementation
- Resource Management Act Regulatory
- Resource Management Act Policy Development

Waste Management

The Waste Management rate requirement will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Waste Management Rate funds the following activities (part of Public Services group of activities):

- Recycling Centres
- Transfer Stations

Canterbury Museum

The Canterbury Museum rate requirement (both Operational and Capital) will be collected by way of a uniform annual general charge which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Canterbury Museum Rate funds the following activity (part of Public Services group of activities):

- Canterbury Museum Levy which is imposed on each contributing Local Authority pursuant to the Canterbury Museum Trust Board Act 1993

Earthquake Prone Buildings

The Earthquake Prone Buildings rate requirement will be collected by way of a uniform annual general charge, which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the District.

The Earthquake Prone Buildings Rate funds the following activities (part of Public Services group of activities):

- Earthquake Prone Buildings

Earthquake Recovery

The Earthquake Recovery Rate requirement will be collected by way of a uniform annual general charge, which will be set under section 15 of the Local Government (Rating) Act 2002 and be applied as a fixed amount on each separately used or inhabited part of a rating unit in the district.

The Earthquake Recovery Rate funds the Earthquake Recovery groups of activities.

Targeted Rates

Area Amenities Rates

The Area Amenities rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. A portion of the Area Amenities Rate will be collected by way of a targeted rate per separately used or inhabited part of a rating unit, set differentially based on location as defined on the Rating Maps 16 to 21. The balance of the Area Amenities Rate requirement will be collected by way of a targeted rate applied to all rate-able land, set differentially based on location as defined on Rating Maps 16 to 21, on the capital value of the land.

The Area Amenities Rate requirement will be used to fund the following activities within each Area (part of Public Services group of activities):

- General administration
- cost of Area Committees
- township maintenance
- special projects
- community facilities
- local amenity reserves
- public swimming pools

District Footpath Maintenance Rates

The District Footpath Maintenance Rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002 and be applied for all rateable land in the district on a fixed charge per separately used or inhabited part of the rating unit. The District Footpath Maintenance Rate will be set on a differential basis based on location and land use (the categories are “urban” and “rural” within the District). Urban properties are all rating units that are within the urban areas as defined on Rating Maps 1 to 15. Rural properties are all rating units that are outside those urban boundaries as defined on the Rating Maps 1 to 15.

The District Footpath Maintenance Rate requirement will be used to fund the following activities (part of Roads and Footpaths group of activities):

- Roadside construction

Ward Roadside Construction Rates

The Ward Roadside Construction Rates will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and be applied to all rateable land in the Amberley, Amuri and Hanmer Rating Areas based on the capital value of the land. The Ward Roadside Construction rate will be set on a differential basis based on location and land use (the categories are “urban” and “rural” within each Ward).

Urban properties are all rating units included in the following Rating Maps:

- Amberley Rating Area – Rating Maps 1, 2, 8 and 9.
- Amuri Rating Area – Rating Maps 4, 10 and 11.
- Hanmer Springs Rating Area – Rating Map 6

Rural properties are all rating units that are outside the urban boundaries (listed above) and relate to the following Rating Maps:

- Amberley Rating Area – Rating Map 16.
- Amuri Rating Area – Rating Map 17.
- Hanmer Springs Rating Area – Rating Map 20.

For the Waipara Township Roadside Construction Rate, the cost will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and will be collected by way of a fixed charge for separately used or inhabited part of a rating unit within the Waipara Township area (Rating Map 13).

The Ward Roadside Construction Rate requirement will be used to fund the following activities (part of Roads and Footpaths group of activities):

- Roadside construction including local kerb, channel, footpath and streetlights.

Water Rates

Water Rates set as Targeted Rates under sections 16 and 19 as follows:

- Fixed charges set differentially based on location and charged based on the volume of water supplied to a rating unit in the previous year. The volume of water is measured in m³, or in units; and
- For Balmoral Rural, a fixed charge, set differentially based on location, and based on the number of units of water reserved for availability to a rating unit, whether or not supplied; and
- A targeted rate set differentially based on location and on the availability of service (the categories are “connected” and “serviceable”), per separately used or inhabited part of a rating unit which is either connected to the scheme or for which connection is available.

Rating units which are not connected to the Council provided water schemes and are not serviceable will not be liable for Water Rates.

The Water Rate requirement funds the following activities (all part of the Water Supply group of activities):

- District Wide Water
- Balmoral Rural Water Supply

Sewerage Rates

Sewerage rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002. Sewerage Rates will be collected by way of:

- a targeted rate per separately used or inhabited part of a rating unit which is either connected to the scheme or for which connection is available. This targeted rate will be set on a differential basis based on location and the provision of service (with the categories being “connected” and “serviceable”). A connected property is any rating unit that is connected to a public sewerage drain. A serviceable property is any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.
- a targeted rate set differentially based on location, calculated based on the number of water closets (toilets) or urinals in excess of one per separately used or inhabited part of a rating unit. A residence of not more than one household is deemed to have one water closet.

Rating units which are not connected to the schemes and which are not serviceable will not be liable for this rate.

The Sewerage rates requirement funds the following activities:

- Sewerage group of activities

Stormwater and Drainage Rates

The District Stormwater Rates will be collected by way of targeted rates set under section 16 of the Local Government (Rating) Act 2002 and be applied for all rateable land in the district on a fixed charge per separately used or inhabited part of the rating unit. The District Stormwater Rate will be set on a differential basis based on location and land use (the categories are “urban” and “rural” within the District). Urban properties are all rating units that are within the urban areas as defined on Rating Maps 1 to 15. Rural properties are all rating units that are outside those urban boundaries as defined on the Rating Maps 1 to 15.

The Stormwater and Drainage Rate requirements fund the following activities:

- District Stormwater

Climate Adaptation Rates

The Amberley Beach Foreshore Protection rate will be collected by way of targeted rate on each rating unit in the Amberley Beach urban area (Rating Map 1) . The Rate funds the following activity (part of the Coastal Hazards group of activities):

- Amberley Beach Erosion Protection Works

The Amberley Beach Proactive Relocation Rate will be collected by way of targeted rate on each rating unit in the Amberley Beach urban area (Rating Map 1). The Rate funds the following activity (part of the Coastal Hazards group of activities):

- Amberley Beach Proactive Relocation.

Tourism Rates

A Tourism Rate will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The rate is set differentially on rating units which are within the following categories of rateable land for the Tourism Rate (Categories A, B, C, D and E).

The Tourism Rate is assessed using the following rules:

- When a rating unit is used for more than one of the above activities it will be charged a targeted rate at the highest rate category applicable to those activities.
- If a rating unit is used for more than one business or activity, and one or more of those businesses or activities is exempt from the Tourism Rate, the ratepayer will be charged the highest rate category applicable to the non-exempt businesses or activities for which the rating unit is used.

Tourism Rate Categories

Definitions of the categories:

Category 'A'

All rating units that are used for:

- long term rentals in Hanmer Springs
- a business holding a winemaker's license
- wineries/vineyards with an 'off' license for internet or mail order sales
- small* retail stores
- a business in the Hanmer Springs Area not described within the categories or exemptions listed elsewhere in this policy
- seasonal visitor activities like fishing charters and horse trekking
- Mt Lyford holiday homes rentals
- any District wide visitor business property not captured within Categories B, C, D or exemptions listed elsewhere in this policy.
- businesses not described within the categories or exemptions listed elsewhere in this policy, that have a direct relationship with visitors.

Category 'B'

All rating units that are used for:

- holiday homes (owner/operator)
- service (petrol) stations with limited retail
- small* takeaway shops/tearooms/cafes (including bakeries) outside Hanmer Springs
- hairdressers with a beauty/health treatment service
- wineries/vineyards with an off license to operate a cellar door
- supermarkets outside of the Hanmer Springs that have a liquor license
- accommodation up to 3 bedrooms

Category 'C'

All rating units that are used for:

- accommodation with 4-10 bedrooms
- holiday homes with 4+ bedrooms
- holiday home coordination businesses (1-20 homes available for rent)
- accommodation units that are self-contained and/or serviced (for example motel type units that are on private property but are not B&Bs)
- campgrounds/holiday parks
- a business providing passenger services and operating from Hanmer Springs
- wineries with an 'On' license
- Hanmer Springs Supermarket
- service (petrol) stations with shops
- retail stores
- restaurants, cafés, hotels, taverns, pubs

Category 'D'

All rating units that are used for:

- accommodation with 11- 20 bedrooms
- holiday home coordination businesses (21+ homes available for rent)

Category 'E'

All rating units that are used for:

- accommodation with 21+ bedrooms

Exemptions

The properties which are exempt from the Tourism Rate are shown below, and are all rating units that are used for:

- Medical centres or medical practices (including physiotherapy and chiropractic clinics)
- Sports clubs, incorporated societies, not for profit groups, registered charities, and charitable trusts
- Tree and plant nurseries and similar e.g., landscaping (excluding shops selling flowers, which are included in Band A as a small retail store)
- Hairdressing unless the land is also used to provide another service such as beauty treatments and/or on-site retail services
- Service (petrol) stations- fuel card only pumps are automatically exempt. Owners can make application to Hurunui District Council to reduce to Category A based on location, through-put, opening hours, etc.
- Garages that do not sell fuel and who may or may not be used for non-automotive retail services
- Hanmer Springs Thermal Pools (including all businesses on site) because of its current direct contribution to tourism marketing in the District

Notes:

* The determination of small is to be carried out by a Council Subcommittee that has been formed to review the classification of properties after information has been received from affected ratepayers.

The Tourism Rate funds the following activity (part of the Public Services group of activities):

- Tourism

Medical Buildings Rate

The Medical Buildings rate will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Medical Buildings rate will be collected on each separately used or inhabited part of a rating unit on a differential basis based on location as defined by the Rating Maps.

The Medical Buildings Rate funds the following activity (part of the Public Services group of activities):

- Medical Buildings

Refuse and Recycling Collection Rates

The Refuse and Recycling Collection Rates will be collected by way of a targeted rate set under section 16 of the Local Government (Rating) Act 2002. The Rate will be assessed on each separately used or inhabited part of a rating unit (other than bare land) which:

- is within Council contracted household and commercial refuse and recycling collection areas; or
- outside such areas, have the benefit of Council provided refuse and recycling collection services.

The rate is set differentially according to the following categories of land:

- Urban properties within the contracted collection areas
- Rural properties that receive the service
- Business properties within the contracted collection areas
- Glass collection for residential properties in the Hanmer Springs collection area

Rural refuse and recycling collection points must be agreed in advance with Council and be on the existing collection route (at point where the vehicle can stop and turn safely) or one of the Council's designated drop off points must be used.

The Refuse and Recycling Collection rates funds the following activity (part of the Public Services group of activities):

- Household and business waste collection and disposal

Amberley Swimming Pool Operational Rate

An Amberley Swimming Pool Operational Rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16).

The Amberley Swimming Pool Operational rate is used to fund the following activity (part of the Public Services group of activities):

- Amberley Swimming Pool Operational Fund

Amberley Swimming Pool Construction Rate

An Amberley Swimming Pools Construction rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16).

The Amberley Swimming Pool Construction Rate is used to fund the following activity (part of the Public Services group of activities):

- Amberley Swimming Pool Construction Fund

Leithfield Beach Tennis Courts Rate

A Leithfield Beach Tennis Courts rate set as a targeted rate under section 16 on each separately used or inhabited part of a rating unit in the Leithfield Beach Township (Rating Map 8) and Leithfield Township (Rating Map 9).

The Leithfield Beach Tennis Courts rate is used to fund the following activity (part of the Public Services group of activities):

- Leithfield Beach Tennis Courts Fund

Differential Assessment and Categories

Where Council assesses rates on a differential basis, they are limited to the list of categories of rateable land specified in Schedule 2 of the Local Government (Rating) Act 2002. Council is required to state the category or categories of rateable land used for setting the rate differentially. Where applicable, the category or categories of rateable land used for setting the rate differentially has been described for each of the rates set out above.

Metered Water

For On-Demand Water Supplies, Council has water meters to record water usage. The water meters are read annually between March and April each year. The readings are applied to the rates for the following year, included in the rates assessment, and collected as part of the four instalments of rates.

Due Date for Payment of Rates for the 2026/27 rating year

All rates will be payable in four instalments on due dates as follows:

Instalment number	Due Date	Penalty Date
One	20 August 2026	21 August 2026
Two	20 November 2026	23 November 2026
Three	22 February 2027	23 February 2027
Four	20 May 2027	21 May 2027

Penalties

That pursuant to sections 57 and 58, the Council prescribes the following penalties to be added to rates unpaid by the due date:

- i. A penalty of 10 per cent of the amount of any instalment or part thereof that has been assessed after 1 July 2026 and which is unpaid after the due date.
- ii. A penalty of 10 per cent on any unpaid rates and penalties to unpaid rates levied before 30 June 2026, which remain unpaid on 1 July 2026.
- iii. A penalty of 10 per cent on any rate to which a penalty has been added under (ii) above if the rates remain unpaid on 1 January 2027.

Rating examples for sample properties

On the following pages are examples of the effect on rates of the rating proposals for a range of sample properties is provided.

Rating base information

Section 20A of Schedule 10 of the Local Government Act 2002 requires Councils to disclose information about the rating base. The annual plan must state the projected number of rating units, capital value and land value with the district at the end of the preceding financial year.

The rating base information projected as at 30 June 2026 is as follows:

- Number of Rating Units: 9,299
- Total Capital Value of District: \$10,638,697,900
- Total Land Value of District: \$6,680,436,300

Breakdown of Rates

	<u>Annual Plan</u> <u>2025/2026</u>	<u>LTP (Year 3)</u> <u>2026/2027</u>	<u>Annual Plan</u> <u>2026/2027</u>
<u>District Wide Rates</u>			
General Rates & UACG	4,802,448	4,749,341	4,901,404
Canterbury Museum Rates	133,089	138,554	134,295
Roading	6,962,813	10,920,532	7,410,088
Governance	1,476,769	1,517,129	1,685,338
Planning	2,059,558	2,598,624	2,115,294
Waste Management	1,163,547	1,289,675	1,289,675
District Footpath Maintenance Rate	215,542	243,197	243,197
District Wide Earthquake Prone Buildings Rate	105,088	145,960	107,364
Earthquake Recovery	499,604	508,805	508,805
Total District Wide Rates	17,418,457	22,111,817	18,395,461
Raw Increase (\$)		4,693,359	977,004
Raw Increase (%)		26.94%	5.61%
<u>Targeted Rates</u>			
Refuse Collection	514,657	698,183	594,561
Stormwater & Drainage	1,071,210	1,192,043	1,192,043
Coastal Hazards	29,341	29,922	37,913
Tourism	295,779	307,610	307,610
Medical Centres	186,710	186,710	186,710
Amberley Rating Area Special Projects	13,112	0	0
Amberley Pools Fund Rate	387,271	397,768	397,151
Amenities	1,962,781	2,057,907	2,100,364
Roadside Construction	84,411	84,072	86,975
Sewerage	2,209,553	2,473,247	2,473,247
Water	10,182,378	11,041,199	11,041,199
Total Targeted Rates	16,937,204	18,468,660	18,417,772
Raw Increase (\$)		1,531,457	1,480,568
Raw Increase (%)		9.04%	8.74%
TOTAL RATE REQUIREMENT	34,355,661	40,580,477	36,813,233
Raw Increase (\$)		6,224,816	2,457,572
Raw Increase (%)		18.12%	7.15%
TOTAL RATE REQUIREMENT (EXCL THREE WATERS)	20,892,520	25,873,989	22,106,744
Raw Increase (\$)		4,981,468	1,214,224
Raw Increase (%)		23.84%	5.81%

Rates for the 2026/2027 year

District Wide Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2026/2027 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
General Rate and UAGC			
Rate per \$ of Capital Value	\$0.00017550	\$0.00005442	\$0.00017585
Total Expected Rates (Excl GST)	\$1,634,012	\$516,064	\$1,608,978
Fixed Amount per separately used or inhabited part of a rating unit	\$395.84	\$519.30	\$407.17
Total Expected Rates (Excl GST)	\$3,168,436	\$4,233,277	\$3,292,426
Governance Rate			
Rate per \$ of Capital Value	\$0.00007930	\$0.00008000	\$0.00009210
Total Expected Rates (Excl GST)	\$738,385	\$758,564	\$842,669
Fixed Amount per separately used or inhabited part of a rating unit	\$92.28	\$93.09	\$104.21
Total Expected Rates (Excl GST)	\$738,385	\$758,564	\$842,669
Roading Rate			
Rate per \$ of Capital Value	\$0.00074782	\$0.00115167	\$0.00080989
Total Expected Rates (Excl GST)	\$6,962,813	\$10,920,532	\$7,410,088
Planning Rate			
Rate per \$ of Capital Value	\$0.00022120	\$0.00027405	\$0.00023119
Total Expected Rates (Excl GST)	\$2,059,558	\$2,598,624	\$2,115,294
Waste Management Rate			
Fixed Amount per separately used or inhabited part of a rating unit	\$145.74	\$158.62	\$159.49
Total Expected Rates (Excl GST)	\$1,163,547	\$1,289,675	\$1,289,675
Canterbury Museum Rate			
Fixed Amount per separately used or inhabited part of a rating unit - Operational Rate	\$12.42	\$12.81	\$12.39
Fixed Amount per separately used or inhabited part of a rating unit - Capital Rate	\$4.20	\$4.18	\$4.22
Total Expected Rates (Excl GST)	\$133,089	\$138,554	\$134,295
Earthquake Prone Buildings Rate			
Fixed Amount per separately used or inhabited part of a rating unit	\$13.13	\$17.91	\$13.28
Total Expected Rates (Excl GST)	\$105,088	\$145,960	\$107,364
Earthquake Recovery Rate			
Fixed Amount per separately used or inhabited part of a rating unit	\$62.42	\$62.42	\$62.92
Total Expected Rates (Excl GST)	\$499,604	\$508,805	\$508,805

Rates for the 2026/2027 year (Cont'd)

Targeted Rates - Amenities Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Amberley Rating Area Amenities Rates (Rating Map 16)			
Rate per \$ of Capital Value	\$0.00003429	\$0.00003490	\$0.00003464
Total Expected Rates (Excl GST)	\$74,294	\$76,995	\$80,126
Fixed Amount per separately used or inhabited part of a rating unit	\$246.83	\$251.18	\$253.92
Total Expected Rates (Excl GST)	\$668,642	\$692,953	\$721,130
Amuri Rating Area Amenities Rates (Rating Map 17)			
Rate per \$ of Capital Value	\$0.00001205	\$0.00001245	\$0.00001292
Total Expected Rates (Excl GST)	\$27,788	\$29,235	\$28,760
Fixed Amount per separately used or inhabited part of a rating unit	\$207.96	\$214.84	\$221.15
Total Expected Rates (Excl GST)	\$250,088	\$263,117	\$258,841
Cheviot Rating Area Amenities Rates (Rating Map 18)			
Rate per \$ of Capital Value	\$0.00001132	\$0.00001041	\$0.00001318
Total Expected Rates (Excl GST)	\$12,925	\$12,111	\$13,701
Fixed Amount per separately used or inhabited part of a rating unit	\$128.08	\$117.84	\$139.16
Total Expected Rates (Excl GST)	\$116,327	\$108,996	\$123,306
Glenmark Rating Area Amenities Rates (Rating Map 19)			
Fixed Amount per separately used or inhabited part of a rating unit	\$152.17	\$159.88	\$166.15
Total Expected Rates (Excl GST)	\$114,232	\$122,228	\$122,229
Hanmer Springs Rating Area Amenities Rates (Rating Map 20)			
Rate per \$ of Capital Value	\$0.00004449	\$0.00004718	\$0.00004749
Total Expected Rates (Excl GST)	\$61,949	\$66,904	\$66,904
Fixed Amount per separately used or inhabited part of a rating unit	\$335.99	\$356.31	\$354.56
Total Expected Rates (Excl GST)	\$557,537	\$602,140	\$602,140
Hurunui Ward Amenities Rates (Rating Map 21)			
Rate per \$ of Capital Value	\$0.00000733	\$0.00000758	\$0.00000838
Total Expected Rates (Excl GST)	\$7,900	\$8,323	\$8,323
Fixed Charge per separately used or inhabited part of a rating unit	\$93.70	\$96.93	\$100.75
Total Expected Rates (Excl GST)	\$71,100	\$74,904	\$74,904
Amberley Rating Area Roadside Construction Rate			
Rate per \$ of Capital Value - Urban	\$0.00001502	\$0.00001519	\$0.00001388
Rate per \$ of Capital Value - Rural	\$0.00000385	\$0.00000390	\$0.00000406
Total Expected Rates (Excl GST)	\$20,600	\$21,218	\$21,218
Amuri Rating Area Roadside Construction Rate			
Rate per \$ of Capital Value - Urban	\$0.00006889	\$0.00006765	\$0.00006779
Rate per \$ of Capital Value - Rural	\$0.00000141	\$0.00000138	\$0.00000160
Total Expected Rates (Excl GST)	\$15,000	\$15,000	\$15,000
Cheviot Rating Area Roadside Construction Rate			
Rate per \$ of Capital Value - Urban	\$0.00002355	\$0.00000000	\$0.00001571
Rate per \$ of Capital Value - Rural	\$0.00000057	\$0.00000000	\$0.00000072
Total Expected Rates (Excl GST)	\$2,903	\$0	\$2,903
Waipara Township Roadside Construction Rate			
Fixed Amount per separately used or inhabited part of a rating unit	\$48.16	\$47.29	\$48.49
Total Expected Rates (Excl GST)	\$7,000	\$7,000	\$7,000
Hanmer Rating Area Roadside Construction Rate			
Rate per \$ of Capital Value - Urban	\$0.00003193	\$0.00003292	\$0.00003339
Rate per \$ of Capital Value - Rural	\$0.00001316	\$0.00001356	\$0.00001566
Total Expected Rates (Excl GST)	\$38,908	\$40,854	\$40,853
District Footpath Maintenance Rate			
Urban - targeted rate per separately used or inhabited part of the rates unit in an urban area as defined on Rating Maps 1 to 15	\$36.50	\$40.44	\$40.28
Rural - targeted rate per separately used or inhabited part of the rates unit outside an urban area as defined on Rating Maps 1 to 15	\$13.02	\$14.43	\$15.03
Total Expected Rates (Excl GST)	\$215,542	\$243,197	\$243,197

Rates for the 2026/2027 year (Cont'd)

Targeted Rates - Water Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
District Wide Water Urban Rates (On Demand Supplies)			
Targeted rate per connected separately used or inhabited part of a rating unit	\$391.25	\$416.80	\$416.80
Targeted rate per serviceable separately used or inhabited part of a rating unit	\$195.63	\$208.40	\$208.40
Fixed Charge per m3 supplied (based on previous year's usage)	\$1,355,299.00	\$1,443,799.65	\$1,443,799.65
Total Expected Rates (Excl GST)	\$2,562,970	\$2,780,617	\$2,780,617
District Wide Water Rural Rates (Restricted Supplies)			
Hammer Springs - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Medbury Line - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Wairoa - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Ashley - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Amuri Plains - Fixed Charge per Rural unit provided (1,000 litres per day)	\$695.55	\$740.97	\$740.97
Waiau - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Cheriot - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Hurunui - Fixed Charge per Rural unit provided (1,800 litres per day)	\$1,251.99	\$1,333.74	\$1,333.74
Total Expected Rates (Excl GST)	\$7,512,569	\$8,150,537	\$8,150,537
Balmoral Rural			
Fixed Charge per unit provided (1,000 litres per day)	\$164.68	\$169.63	\$169.63
Fixed Charge for each unit reserved but not provided	\$38.00	\$39.14	\$39.14
Total Expected Rates (Excl GST)	\$106,840	\$110,045	\$110,045

Targeted Rates - Sewerage Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
District Wide Sewer			
Targeted rate per connected separately used or inhabited part of a rating unit	\$555.81	\$610.90	\$610.90
Targeted rate for second Water Closet or Urinal in a connected separately used or inhabited part of a rating unit	\$277.91	\$305.45	\$305.45
Fixed Amount per addition Water Closets or Urinals in excess of two in a connected separately used or inhabited part of a rating unit	\$138.95	\$152.72	\$152.72
Fixed Amount per serviceable but not connected separately used or inhabited part of a rating unit	\$277.91	\$305.45	\$305.45
Total Expected Rates (Excl GST)	\$2,209,553	\$2,473,247	\$2,473,247

Targeted Rates - Stormwater/Drainage/Land Protection Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Combined District Stormwater			
Targeted rate per separately used or inhabited part of a rating unit in Urban Areas	\$204.06	\$222.98	\$222.98
Targeted rate per separately used or inhabited part of a rating unit in Rural Areas	\$32.37	\$35.36	\$35.36
Total Expected Rates (Excl GST)	\$1,071,210	\$1,192,043	\$1,192,043

Targeted Rates - Climate Adaptation Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Amberley Beach Erosion Protection (Rating Map 1)			
Targeted rate per separately used or inhabited part of a rating unit	\$309.56	\$315.69	\$400.00
Total Expected Rates (Excl GST)	\$29,341	\$29,922	\$37,913

Targeted Rates - Tourism Rates

Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Fixed Charge per property			
Category A - Fixed amount per rating unit	\$207.82	\$216.14	\$216.14
Category B - Fixed amount per rating unit	\$384.86	\$400.26	\$400.26
Category C - Fixed amount per rating unit	\$615.77	\$640.40	\$640.40
Category D - Fixed amount per rating unit	\$1,385.51	\$1,440.93	\$1,440.93
Category E - Fixed amount per rating unit	\$1,693.39	\$1,761.13	\$1,761.13
Total Expected Rates (Excl GST)	\$295,779	\$307,610	\$307,610

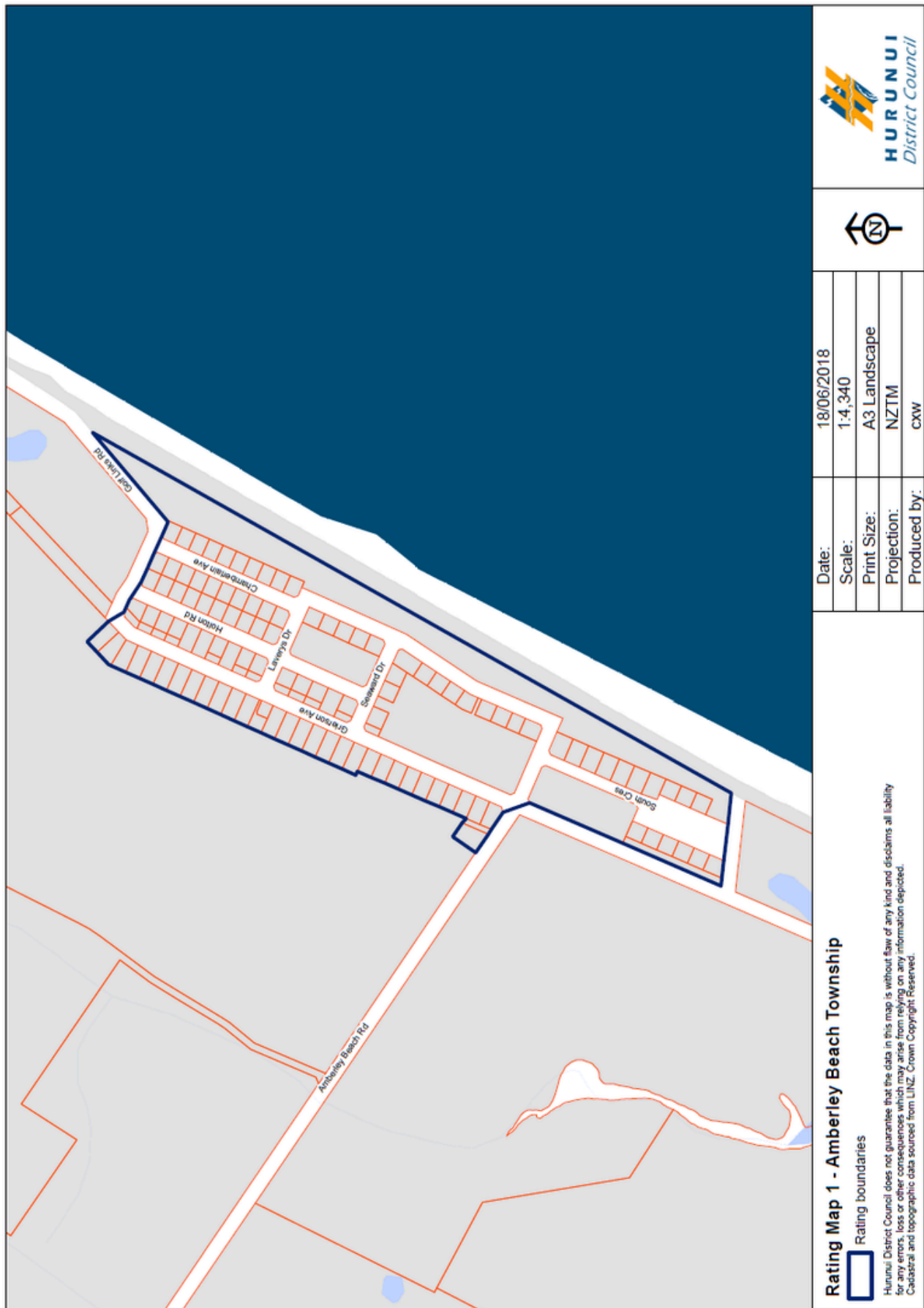
Rates for the 2026/2027 year (Cont'd)

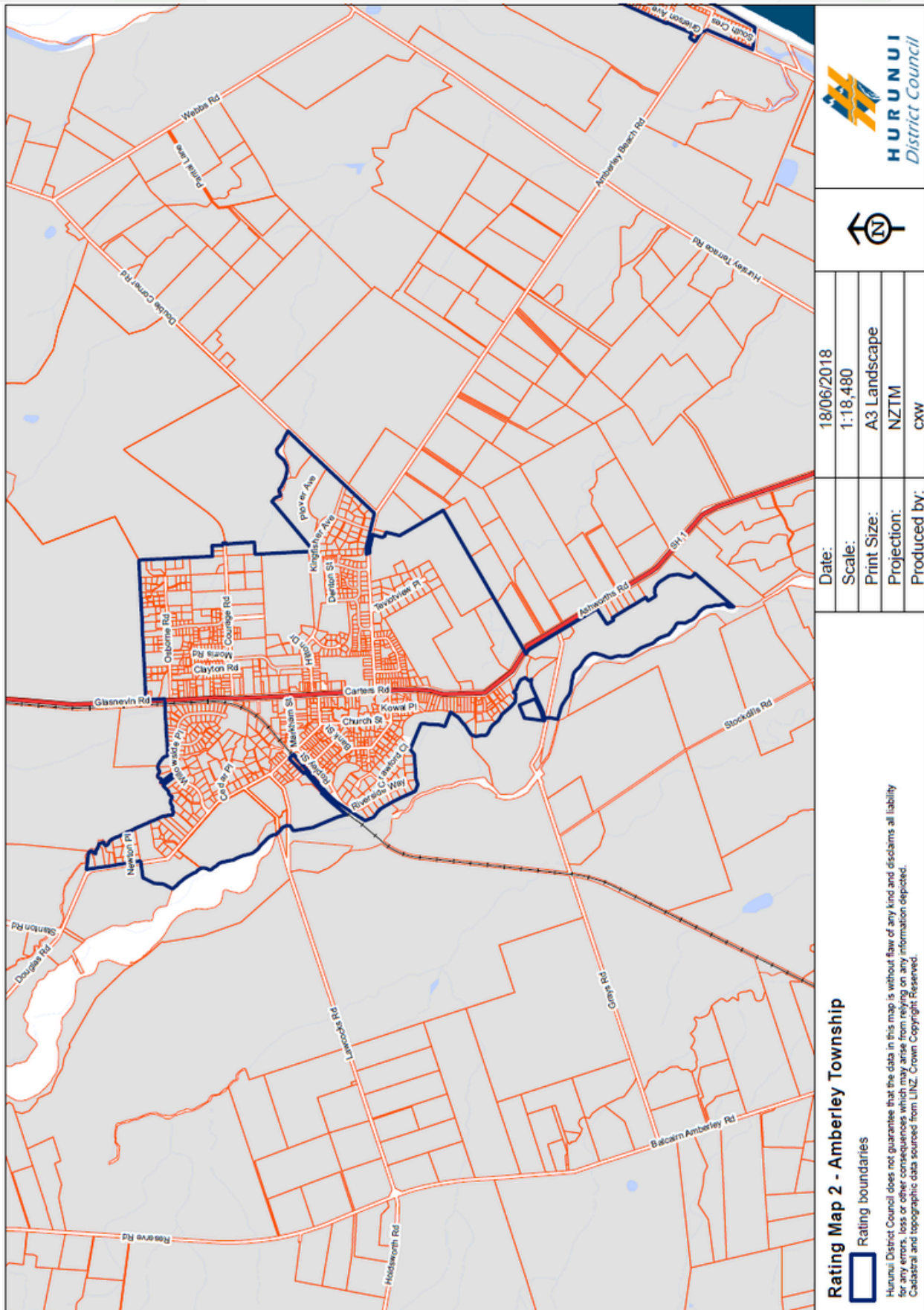
Targeted Rates - Medical Centre Rates

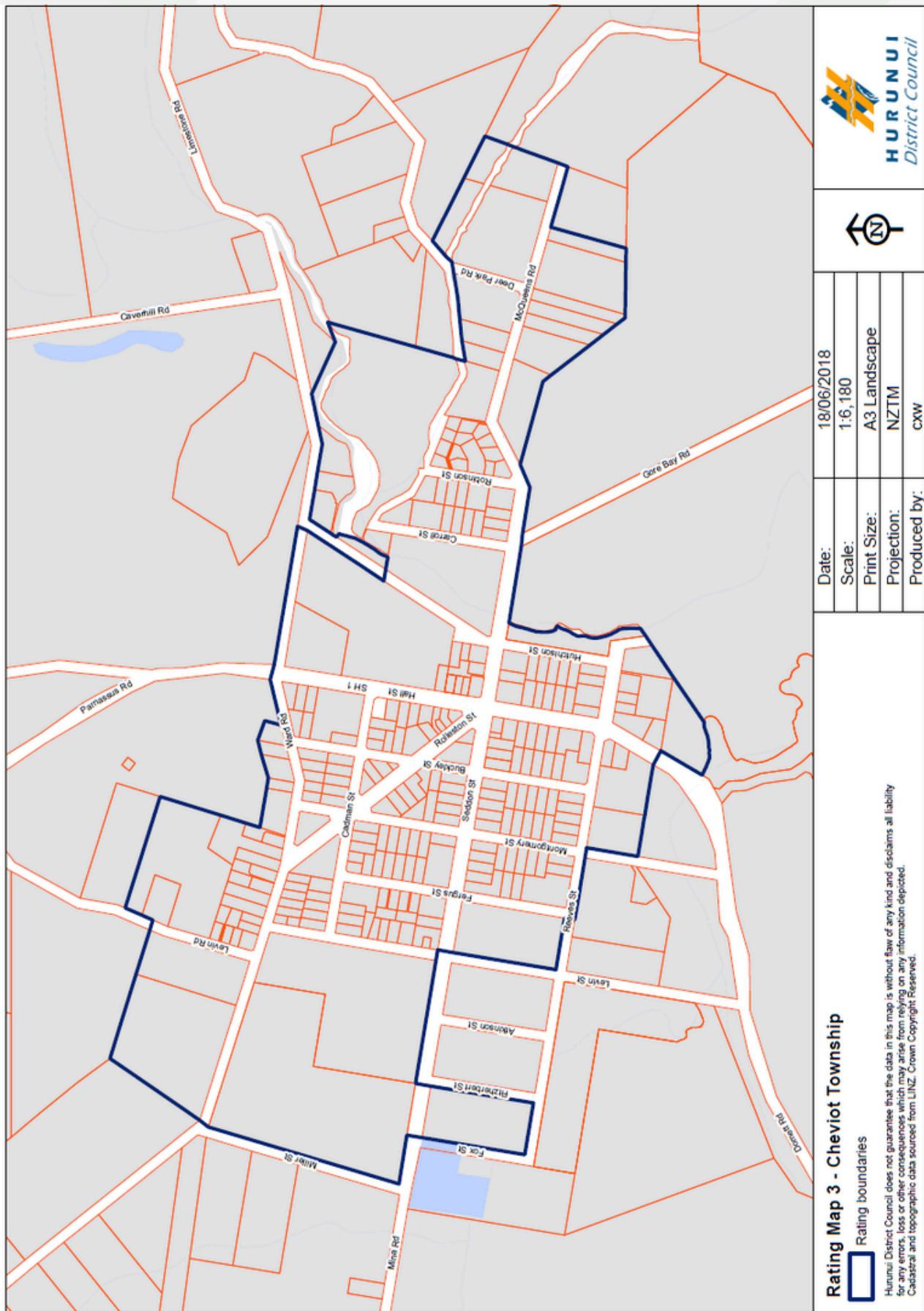
Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Amuri Ward Medical Centre			
Fixed Amount per separately used or inhabited part of a rating unit	\$25.00	\$25.00	\$25.00
Total Expected Rates (Excl GST)	\$29,185	\$29,185	\$29,185
Cheviot Ward Medical Centre			
Fixed Amount per separately used or inhabited part of a rating unit	\$60.00	\$60.00	\$60.00
Total Expected Rates (Excl GST)	\$51,646	\$51,646	\$51,646
Hanmer Springs Ward Medical Centre			
Fixed Amount per separately used or inhabited part of a rating unit	\$19.91	\$19.91	\$19.91
Total Expected Rates (Excl GST)	\$31,717	\$31,717	\$31,717
Hanmer Springs Ward Medical House			
Fixed Amount per separately used or inhabited part of a rating unit	\$32.66	\$32.66	\$32.66
Total Expected Rates (Excl GST)	\$52,124	\$52,124	\$52,124
Hurunui Ward Medical Centre			
Fixed Amount per separately used or inhabited part of a rating unit	\$30.00	\$30.00	\$30.00
Total Expected Rates (Excl GST)	\$22,039	\$22,039	\$22,039

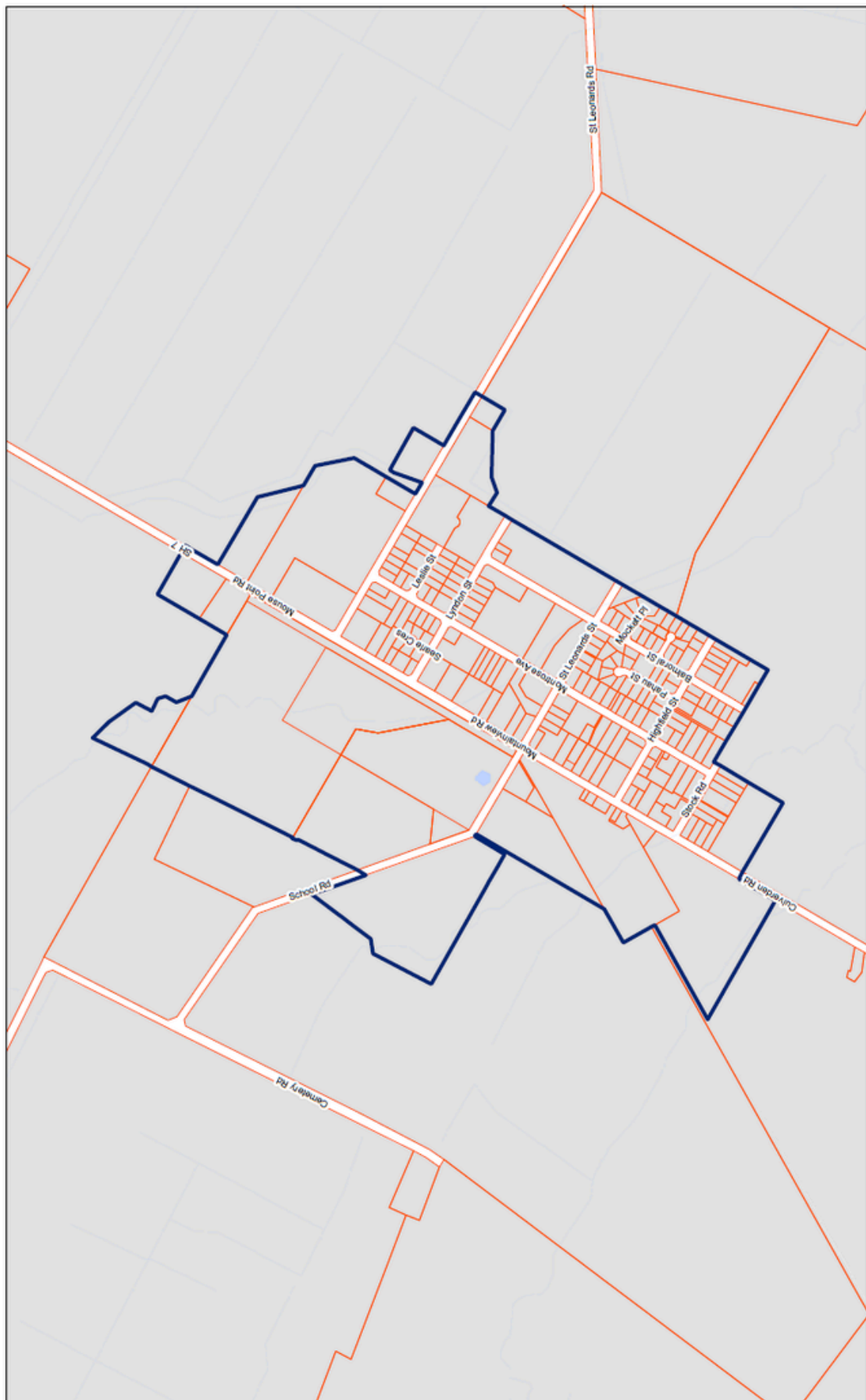
Targeted Rates - Other Targeted Rates

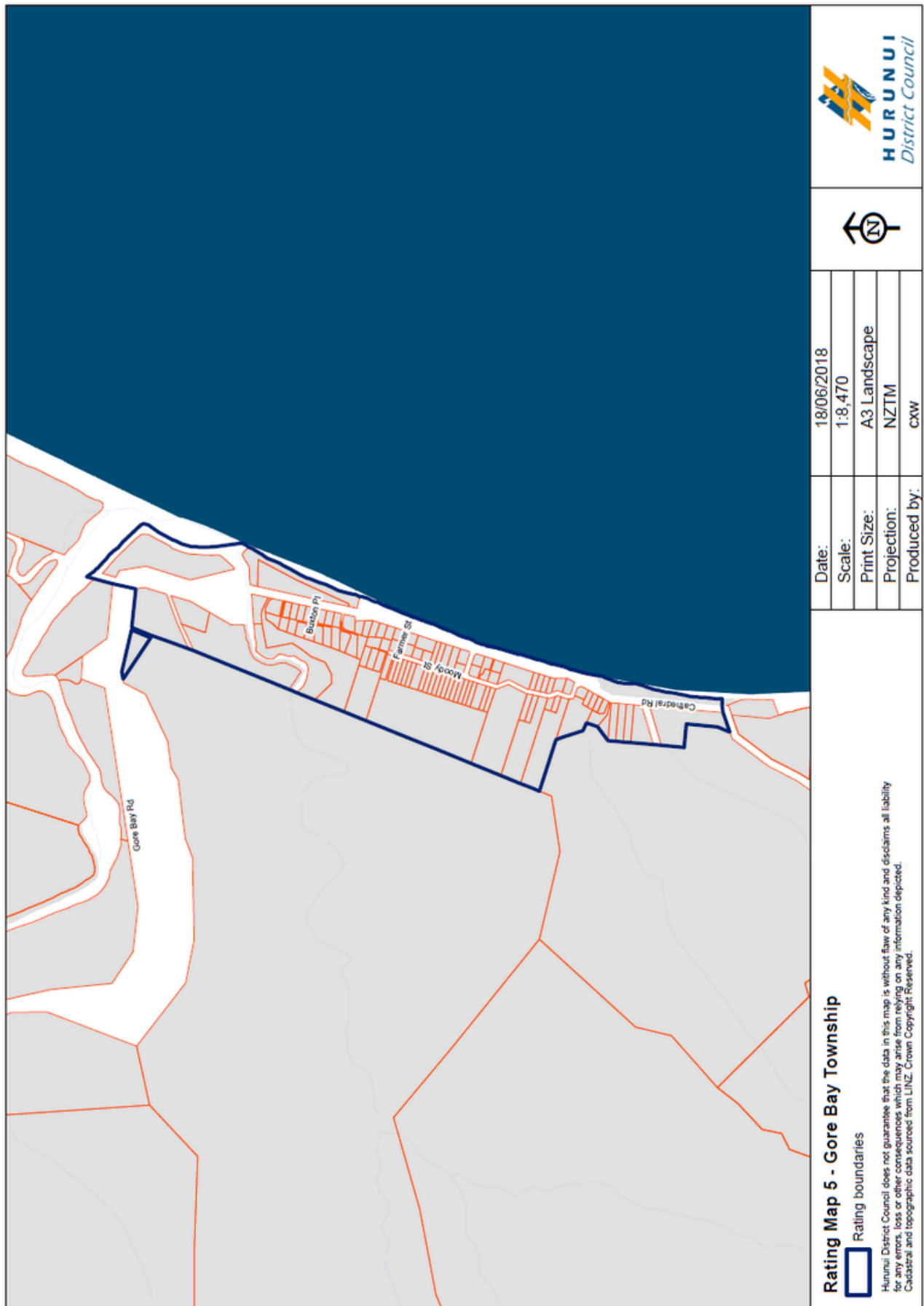
Rate Type	Actual Rates for 2025/2026 (GST incl)	Long Term Plan Rates for 2025/2026 (GST incl)	Annual Plan Rates for 2026/2027 (GST incl)
Refuse Collection Rates			
Fixed amount per separately used or inhabited part of a rating unit in the Urban area that received the service.	\$117.09	\$127.38	\$127.38
Fixed amount per separately used or inhabited part of a rating unit in the Rural area that received the service.	\$117.09	\$127.38	\$127.38
Fixed amount per Business that receives the service.	\$117.09	\$127.38	\$127.38
Fixed amount per separately used or inhabited part of a rating unit within the contracted Hanmer Springs Residential collection area for Glass Collection	\$23.42	\$25.48	\$25.48
Fixed amount per separately used or inhabited part of a rating unit within the contracted Amberley Residential collection area for Glass Collection	\$23.42	\$25.48	\$25.48
Total Expected Rates (Excl GST)	\$514,657	\$698,183	\$594,561
Leithfield Beach Tennis Courts Rate			
Fixed Amount per separately used or inhabited part of a rating unit in the Leithfield Beach Township (Rating Map 8) and Leithfield Township (Rating Map 9)	\$30.32	\$0.00	\$0.00
Total Expected Rates (Excl GST)	\$13,112	\$0	\$0
Amberley Swimming Pool Capital Rate			
Targeted rates per separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16)	\$64.00	\$64.00	\$64.00
Total Expected Rates (Excl GST)	\$174,873	\$178,093	\$178,093
Amberley Swimming Pool Operational Rate			
Targeted rates per separately used or inhabited part of a rating unit in the Amberley Area (Rating Map 16)	\$78.85	\$80.08	\$77.13
Total Expected Rates (Excl GST)	\$212,399	\$219,675	\$219,057

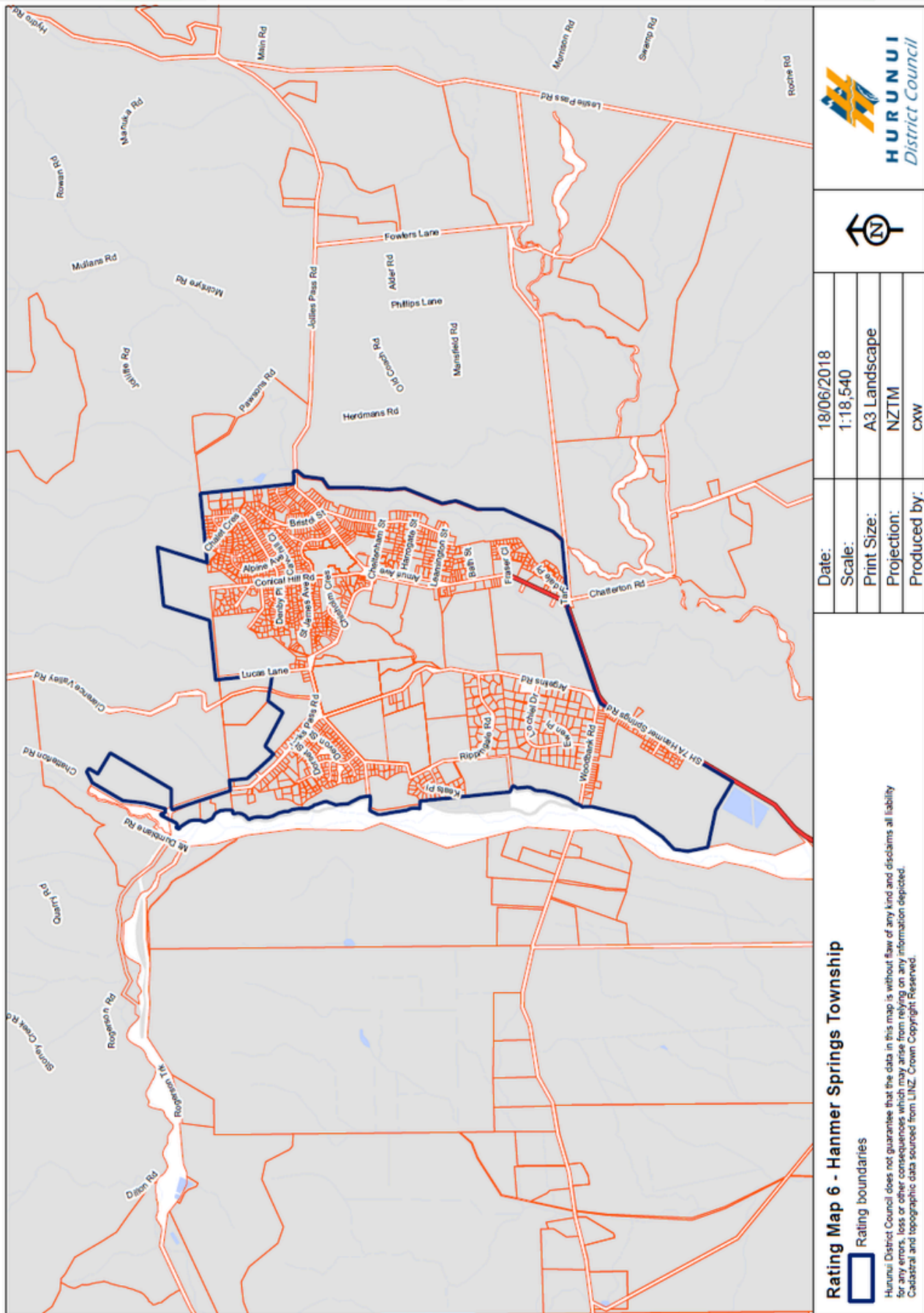


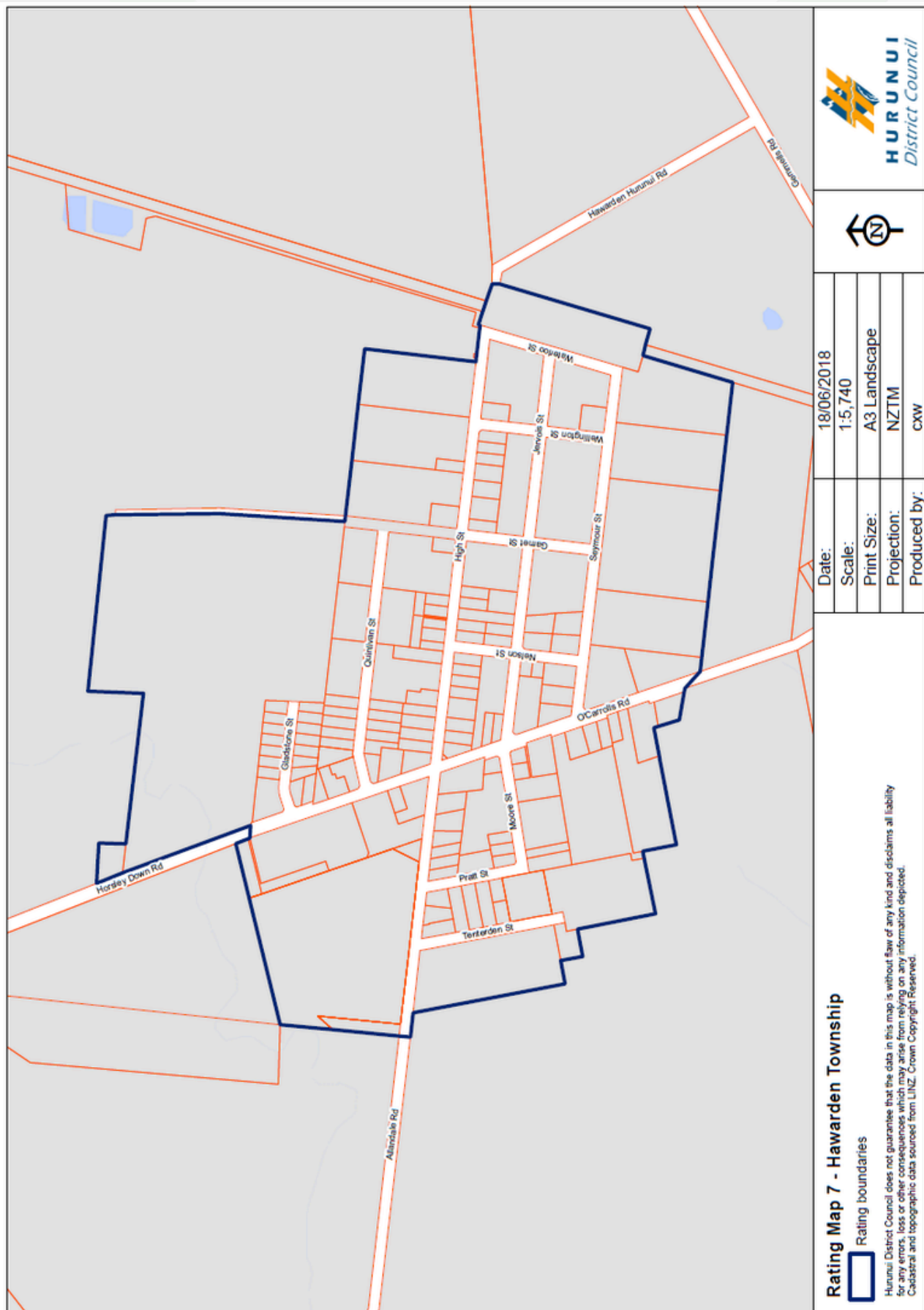


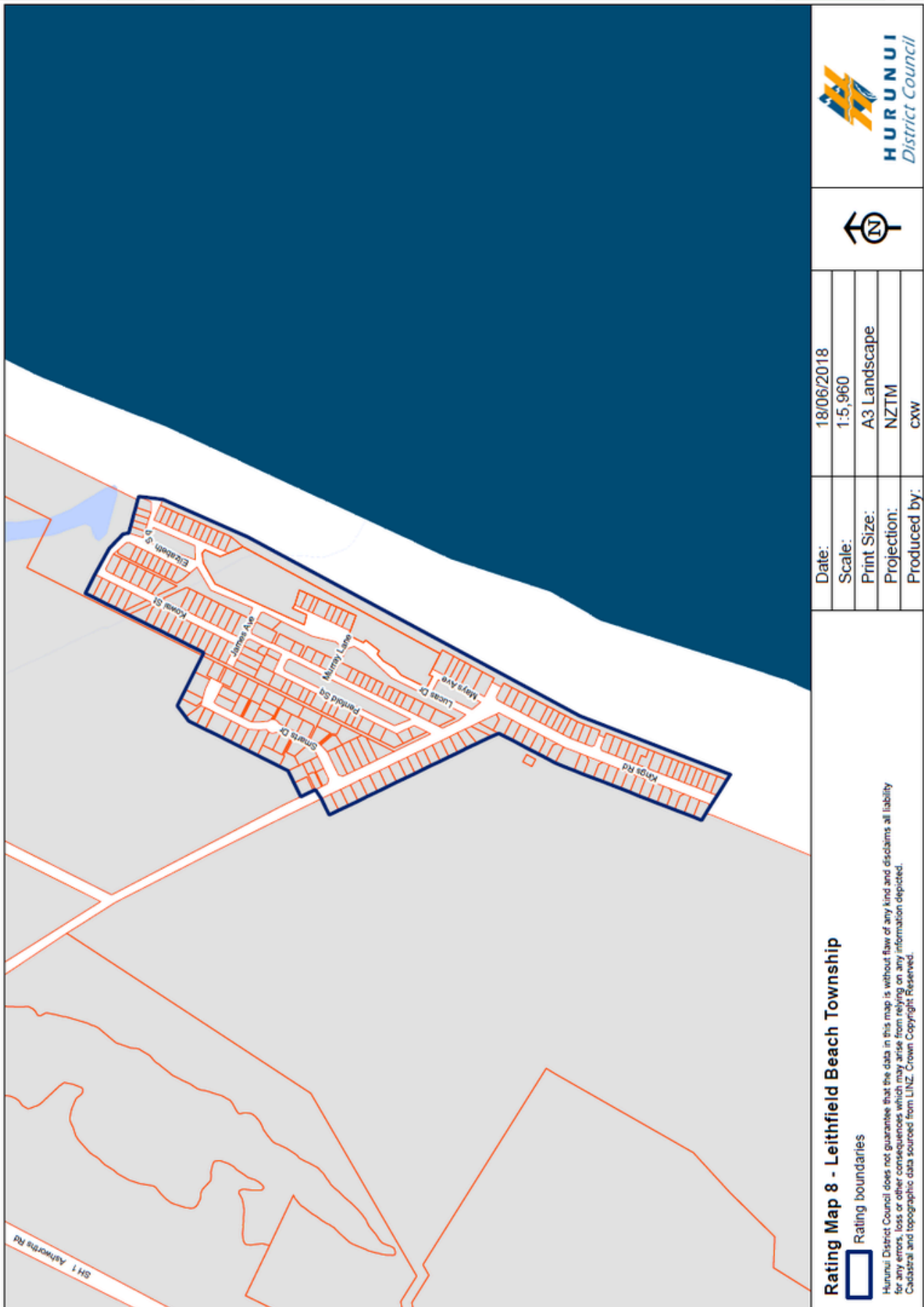


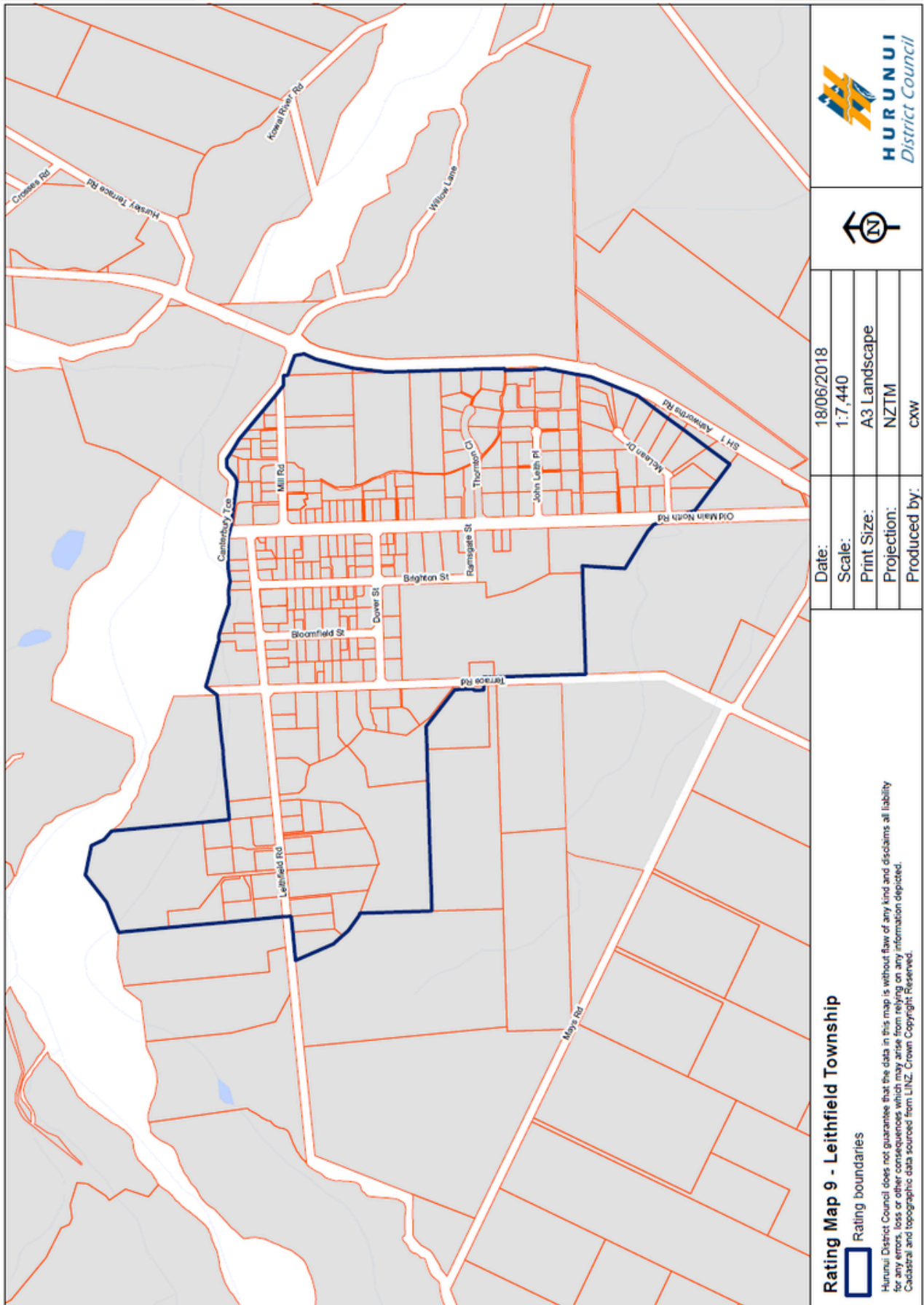


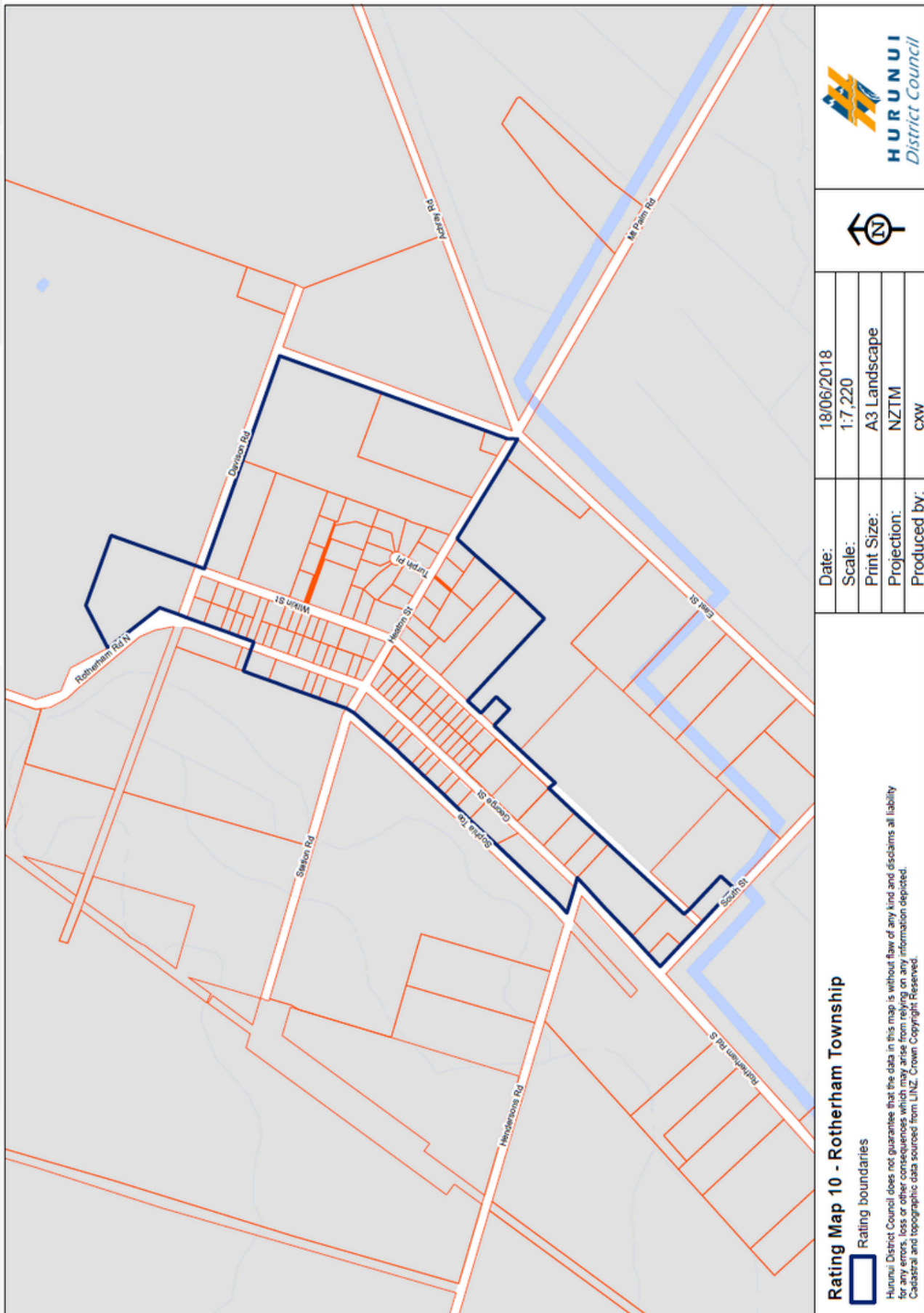


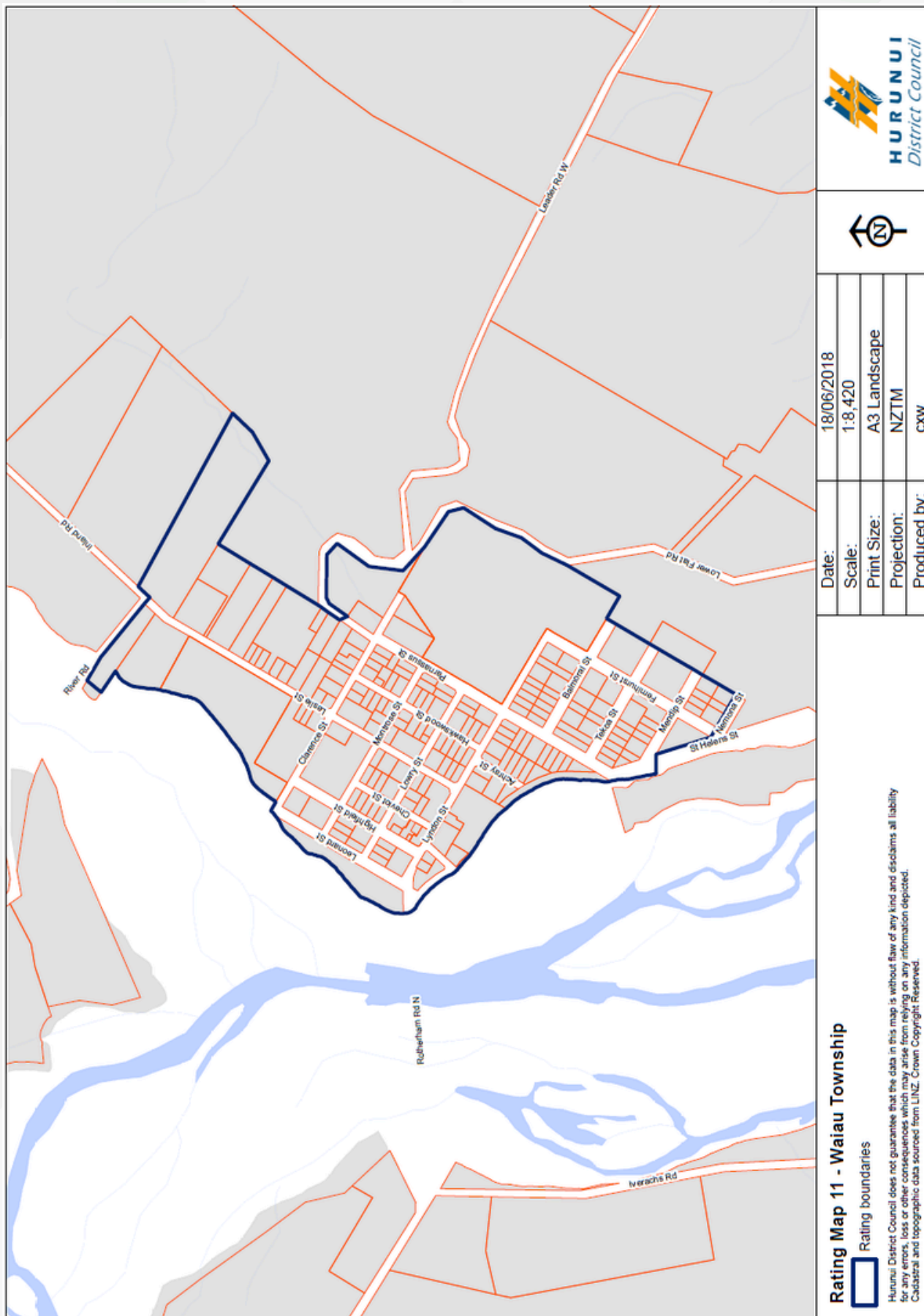


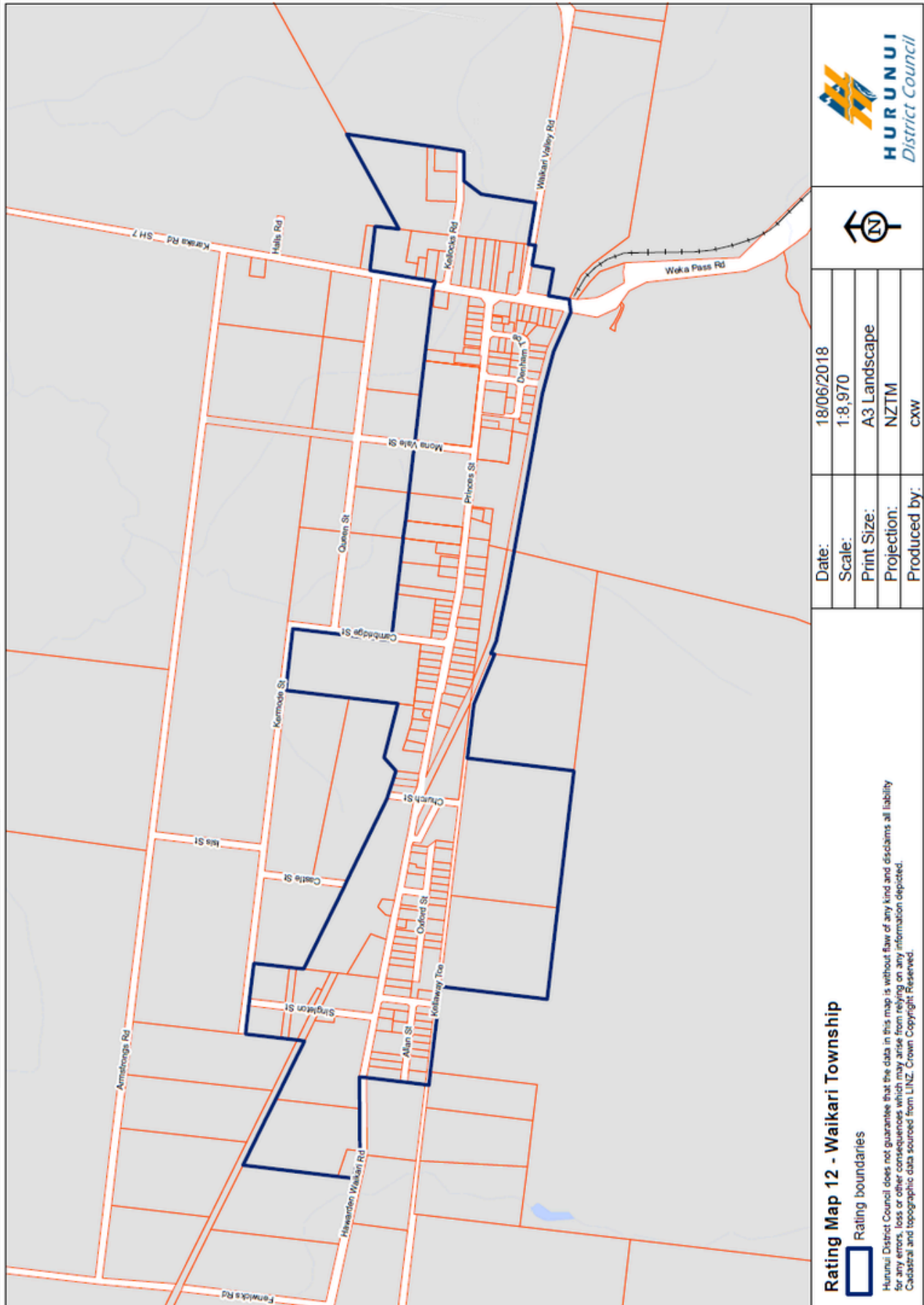


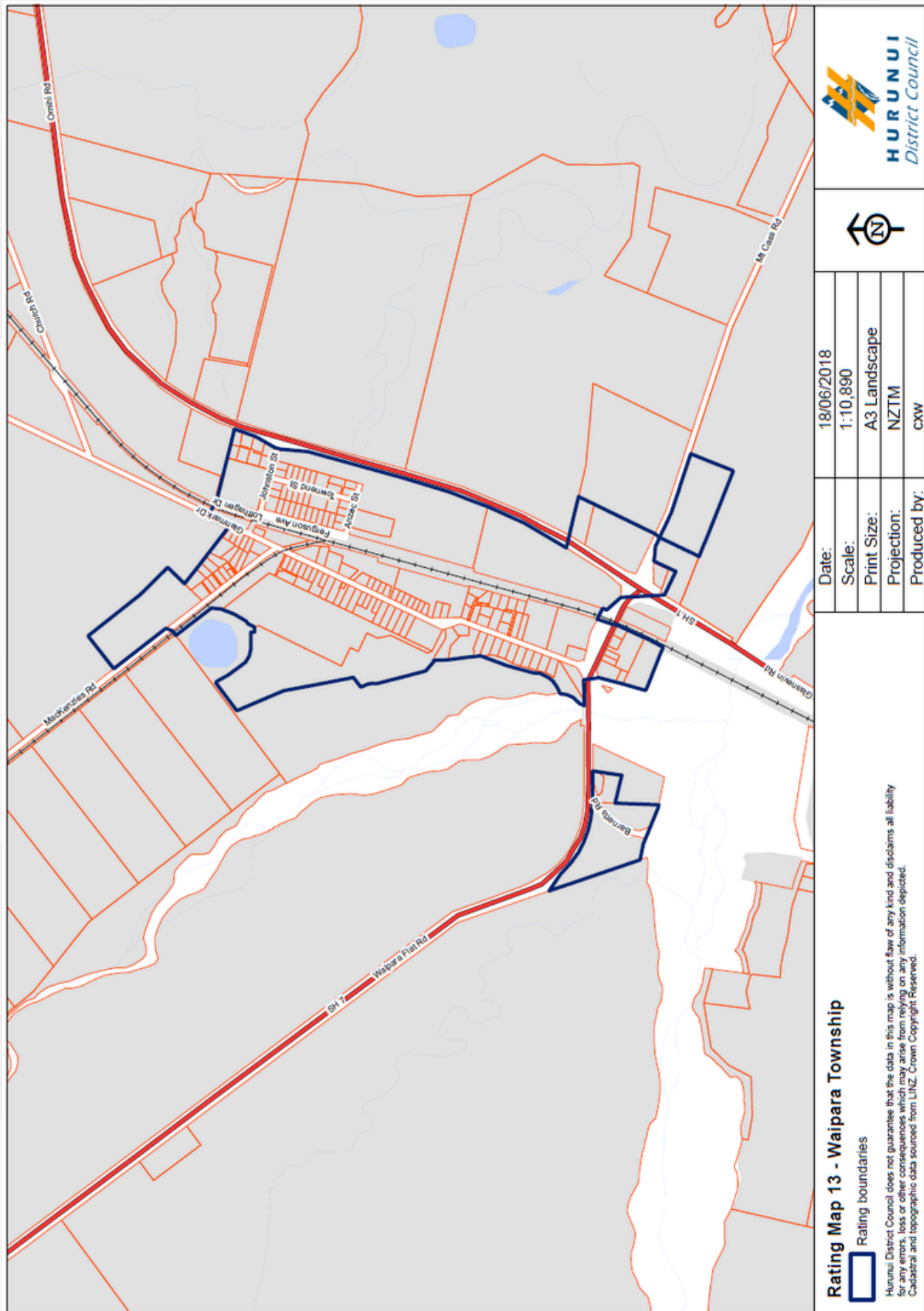


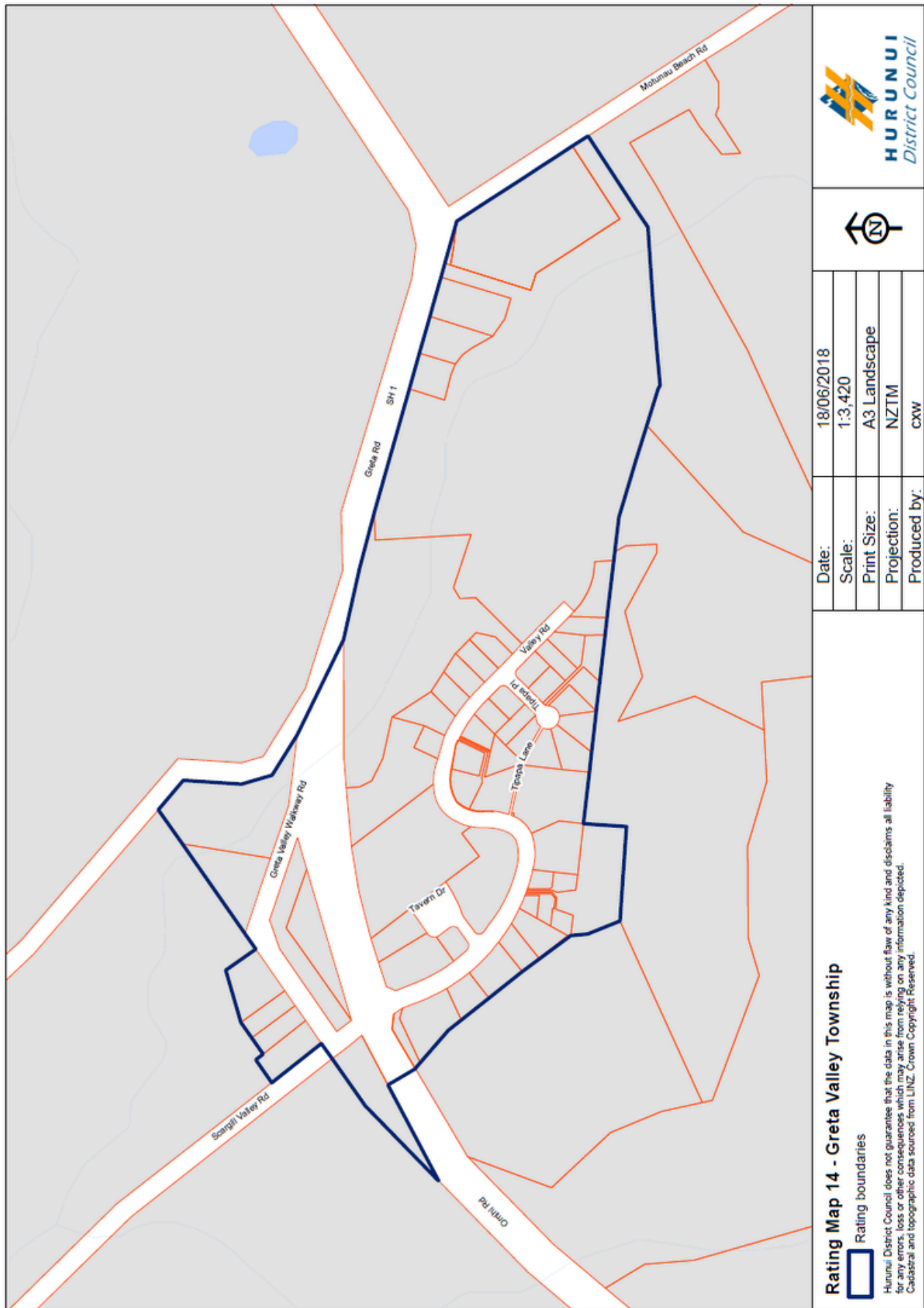


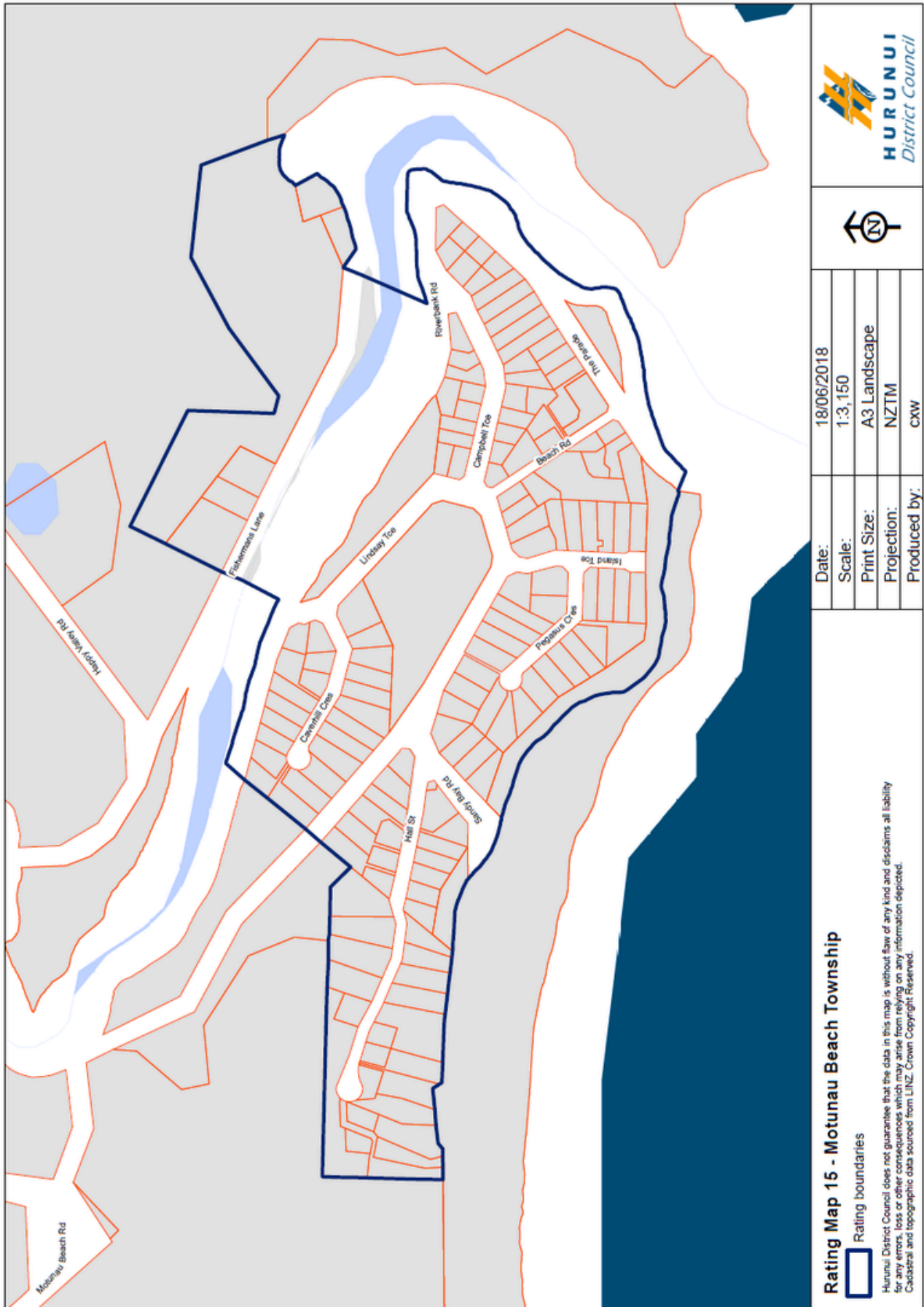


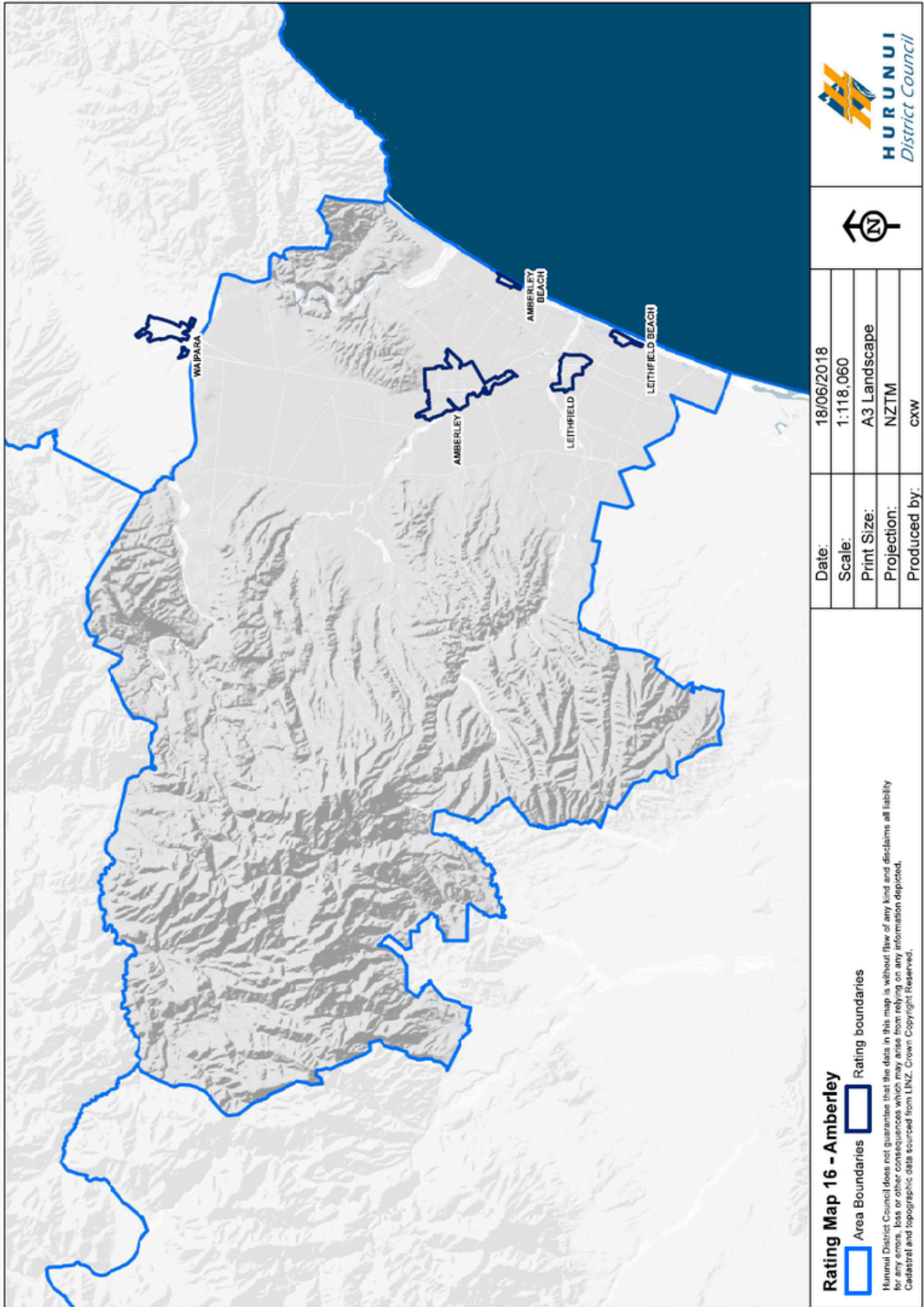


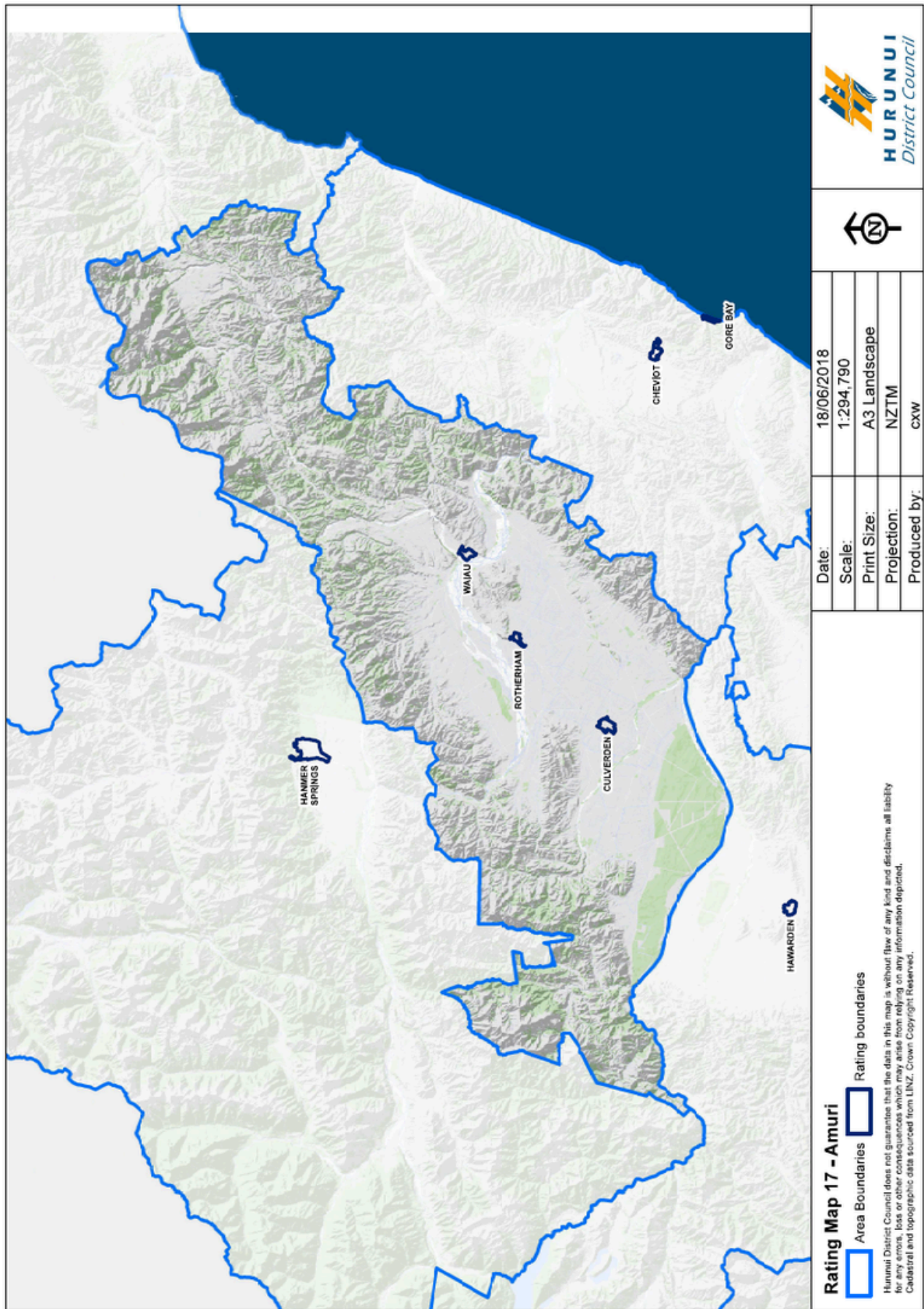


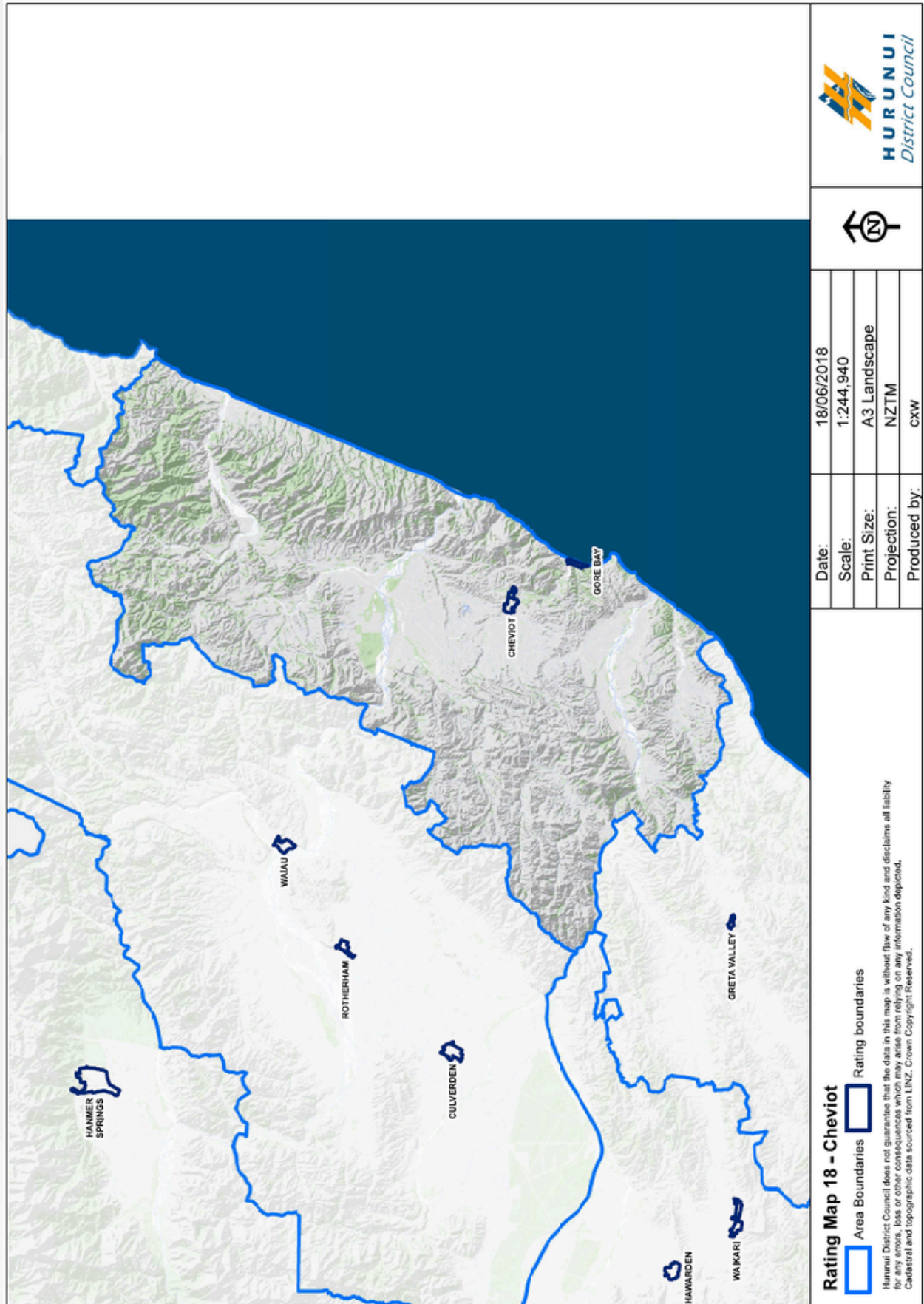


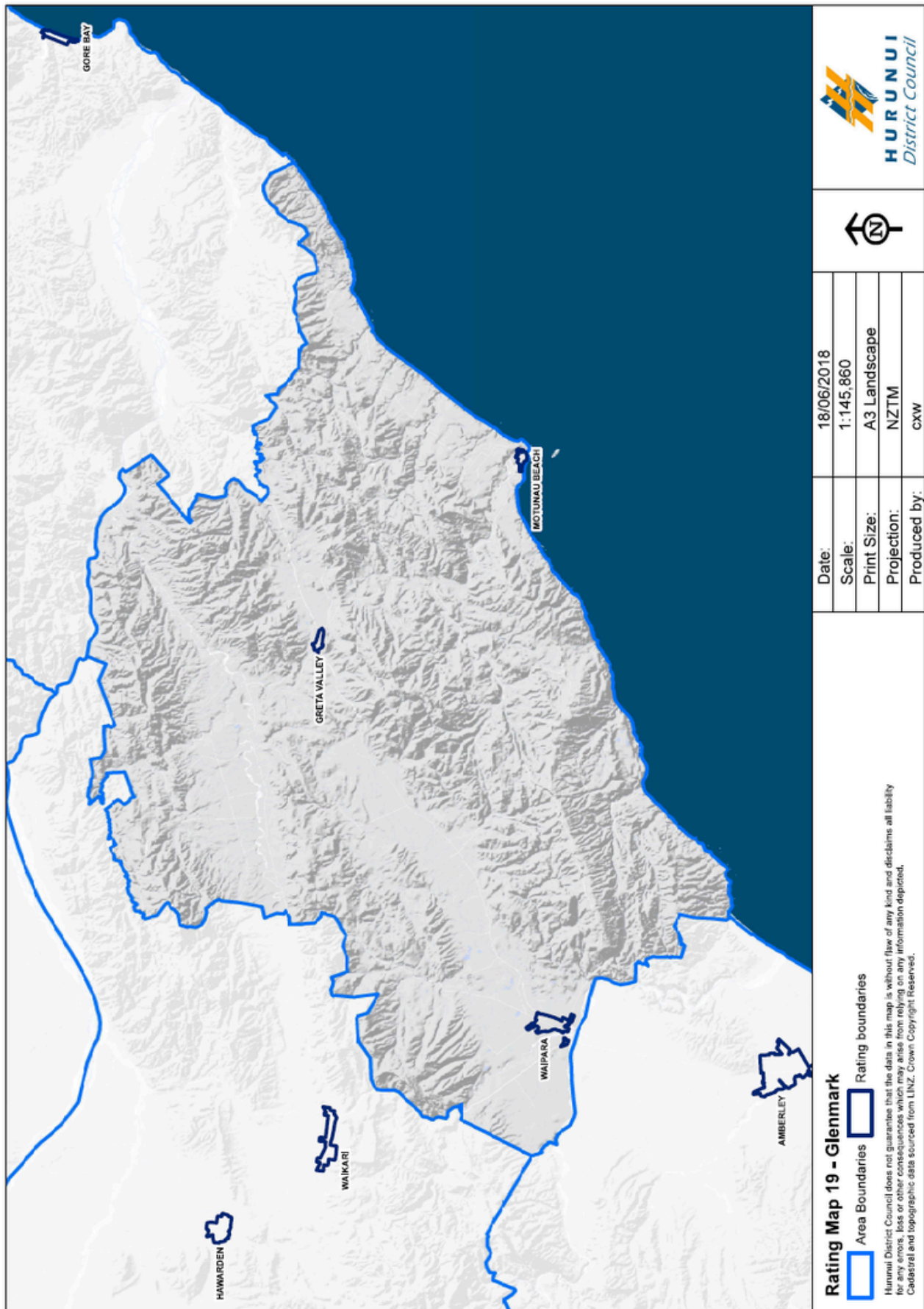


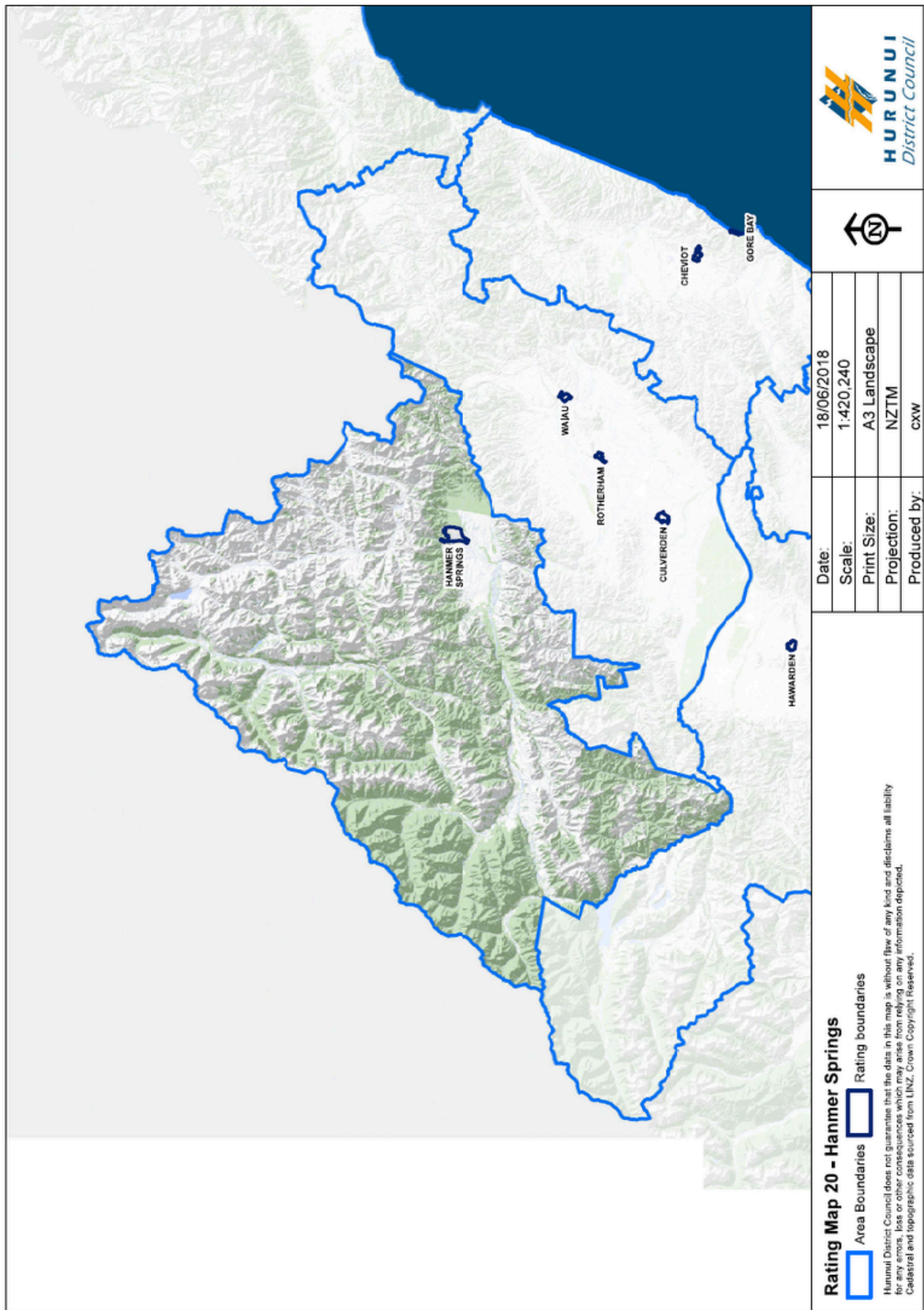


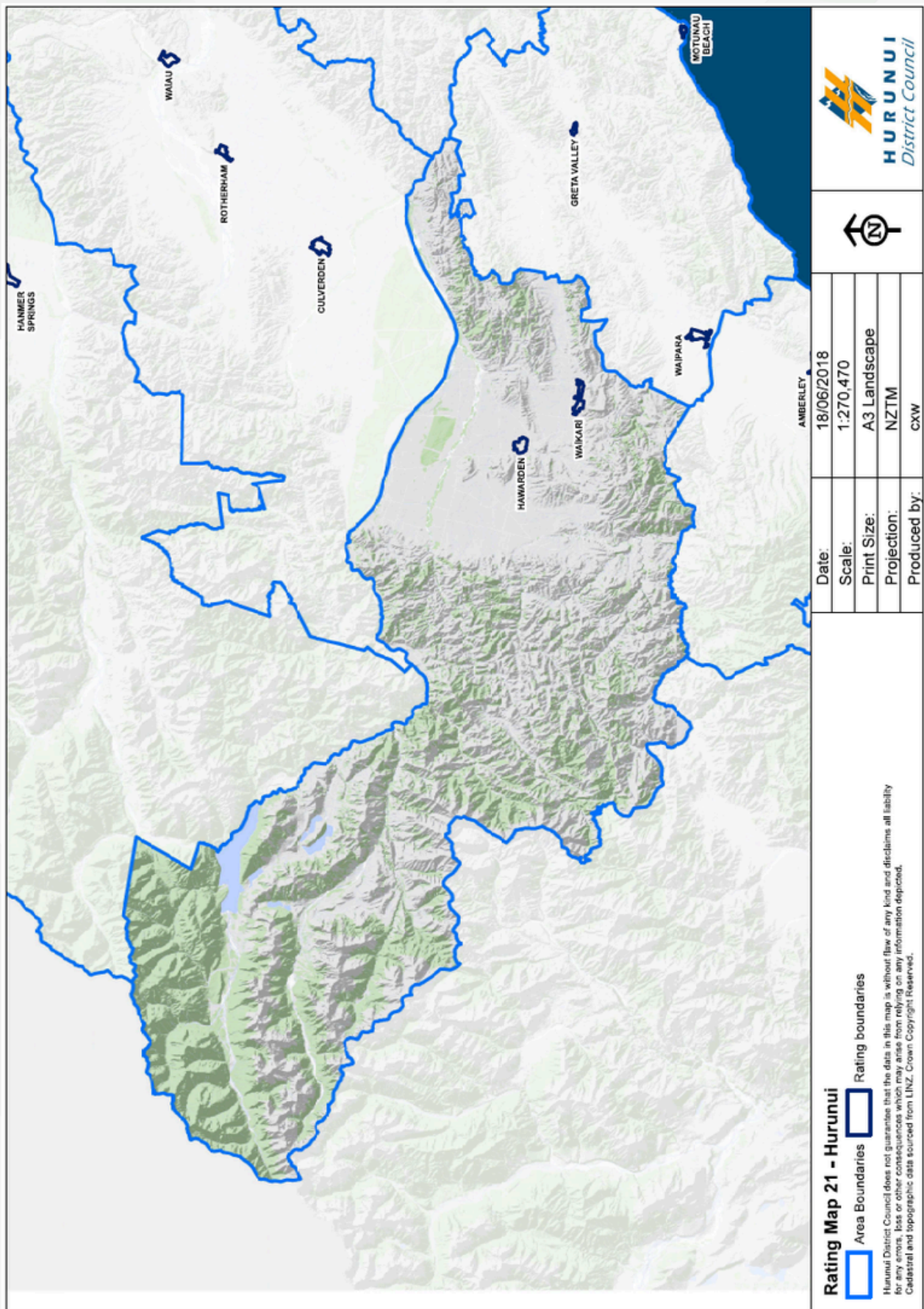












Sample Property Analysis - Amberley Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Water		Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026
					Supply	Unit/Points				
Amberley Township Dwelling	485,000	475,000	2.15%	1	Amberley	298	Yes	No	Yes	\$3,437.02
Amberley Township Dwelling	510,000	520,000	1.96%	1	Amberley	298	Yes	No	Yes	\$3,494.32
Amberley Township Dwelling	590,000	590,000	0.00%	1	Amberley	298	Yes	No	Yes	\$3,598.17
Amberley Township Dwelling	880,000	860,000	-2.94%	298	Amberley	298	Yes	No	Yes	\$3,710.75
Amberley Township Dwelling	960,000	960,000	0.00%	1	Amberley	298	Yes	No	Yes	\$4,007.22
Amberley Township Section	225,000	225,000	0.00%	0	Amberley	0	Yes	No	No	\$2,116.26
Amberley Township Section	270,000	270,000	0.00%	1	Amberley	0	Yes	No	No	\$2,173.55
Amberley Beach Township Dwelling	405,000	435,000	7.41%	0.5	Ashley Rural	0.5	Yes	No	Yes	\$3,480.35
Amberley Beach Township Dwelling	440,000	425,000	-3.41%	1	Ashley Rural	0.5	Yes	No	Yes	\$3,524.91
Amberley Beach Township Section	175,000	165,000	-5.71%	0.5	Ashley Rural	0.5	Yes	No	No	\$2,792.53
Leithfield Township Dwelling	540,000	560,000	3.70%	1	Ashley Rural	0.5	Yes	No	Yes	\$3,372.99
Leithfield Township Dwelling	700,000	720,000	2.88%	1	Ashley Rural	0.5	Yes	No	Yes	\$3,576.69
Leithfield Township Dwelling	830,000	790,000	-4.82%	1	Ashley Rural	1	Yes	No	Yes	\$4,398.19
Leithfield Township Section	195,000	235,000	20.51%	0.5	Ashley Rural	0.5	Yes	No	No	\$2,538.78
Leithfield Beach Dwelling	390,000	385,000	-1.28%	150	Leithfield Beach	150	Yes	No	Yes	\$3,150.57
Leithfield Beach Dwelling	405,000	400,000	-1.23%	1	Leithfield Beach	150	Yes	No	Yes	\$3,169.66
Leithfield Beach Dwelling	510,000	505,000	-0.98%	150	Leithfield Beach	150	Yes	No	Yes	\$3,303.34
Leithfield Beach Section	160,000	170,000	6.25%	1	Leithfield Beach	0	Yes	No	No	\$2,083.83
Amberley Rural Property	835,000	740,000	16.54%	1	Ashley Rural	1	No	No	No	\$3,214.44
Amberley Rural Property	870,000	900,000	3.45%	1	Ashley Rural	1	No	No	No	\$3,611.00
Amberley Rural Property	960,000	1,090,000	13.54%	1	Ashley Rural	1	No	No	No	\$3,624.58
Amberley Rural Property	1,185,000	1,250,000	5.48%	1	Ashley Rural	1	No	No	No	\$3,908.52
Amberley Rural Property	1,470,000	1,960,000	6.12%	2	Ashley Rural	2	No	No	No	\$5,520.17
Amberley Rural Section	256,000	236,000	-7.81%	1	Ashley Rural	1	No	No	No	\$2,736.15
Amberley Rural Property	440,000	436,000	-0.91%	1	n/a	n/a	No	No	No	\$1,716.37
Amberley Rural Property	640,000	655,000	2.34%	1	n/a	n/a	No	No	No	\$1,998.76
Amberley Rural Property	770,000	790,000	2.60%	1	n/a	n/a	No	No	No	\$2,132.81
Amberley Rural Property	970,000	1,110,000	14.43%	1	n/a	n/a	No	No	No	\$2,385.21
Amberley Rural Property	1,350,000	1,420,000	5.19%	1	n/a	n/a	No	No	No	\$2,864.75
Amberley Rural Section	205,000	218,000	6.34%	1	n/a	n/a	No	No	No	\$1,419.80

Sample Property Analysis - Amuri Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Water		Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026	Annual Plan Rates 2026/2027	Increase \$	Increase %
Waiau Township Dwelling	240,000	235,000	-2.08%	1	Waiau Town	303 n/a	No	No	Yes	\$2,431.69	\$2,561.33	\$149.63	6.16%
Waiau Township Dwelling	300,000	295,000	-1.67%	1	Waiau Town	303 n/a	No	No	Yes	\$2,509.98	\$2,664.71	\$154.73	6.16%
Waiau Township Dwelling	390,000	385,000	-1.28%	1	Waiau Town	303 n/a	No	No	Yes	\$2,627.41	\$2,789.79	\$162.38	6.16%
Waiau Township Section	110,000	110,000	0.00%	0	Waiau Town	0 n/a	No	No	No	\$1,538.70	\$1,634.36	\$95.66	6.22%
Rotherham Township Dwelling	235,000	265,000	12.77%	1	Amuri Plains	1 n/a	No	No	Yes	\$2,318.81	\$2,506.72	\$187.91	8.23%
Rotherham Township Dwelling	480,000	480,000	0.00%	1	Amuri Plains	1 n/a	No	No	Yes	\$2,638.48	\$2,808.52	\$170.04	6.44%
Rotherham Township Dwelling	400,000	410,000	2.50%	1	n/a	n/a n/a	No	No	Yes	\$1,838.55	\$1,970.26	\$131.71	7.16%
Rotherham Township Section	108,000	108,000	0.00%	1	n/a	n/a n/a	No	No	No	\$1,340.48	\$1,423.18	\$82.72	6.17%
Culverden Township Dwelling	390,000	440,000	12.82%	1	Culverden Town	356 n/a	No	No	Yes	\$2,690.24	\$2,942.75	\$252.51	9.02%
Culverden Township Dwelling	445,000	540,000	21.35%	1	Culverden Town	356 n/a	No	No	Yes	\$2,771.00	\$3,081.72	\$310.72	11.21%
Culverden Township Dwelling	480,000	520,000	8.33%	1	Culverden Town	356 n/a	No	No	Yes	\$2,816.67	\$3,053.93	\$237.26	8.42%
Culverden Township Section	120,000	130,000	8.33%	1	Culverden Town	0 n/a	No	No	No	\$1,551.75	\$1,661.48	\$109.73	7.07%
Mt Lyford Dwelling	470,000	520,000	10.64%	1	n/a	n/a n/a	No	No	Yes	\$1,702.89	\$1,875.85	\$172.96	10.15%
Mt Lyford Dwelling	660,000	730,000	10.61%	1	n/a	n/a n/a	No	No	Yes	\$1,938.08	\$2,153.89	\$215.82	11.13%
Mt Lyford Section	130,000	100,000	-23.08%	1	n/a	n/a n/a	No	No	No	\$1,165.23	\$1,192.58	\$27.36	2.35%
Amuri Rural Property	1,400,000	1,490,000	4.29%	1	Waiau Rural	2 n/a	No	No	No	\$5,240.54	\$5,660.11	\$419.56	8.01%
Amuri Rural Property	2,725,000	2,830,000	3.85%	1	Waiau Rural	5 n/a	No	No	No	\$10,635.90	\$11,474.61	\$838.71	7.89%
Amuri Rural Property	4,570,000	4,140,000	-9.41%	1	Waiau Rural	12 n/a	No	No	No	\$21,682.61	\$22,544.67	\$862.06	3.98%
Amuri Rural Property	6,700,000	6,910,000	3.13%	1	Balmoral	19 n/a	No	No	No	\$12,682.87	\$13,150.97	\$468.10	3.69%
Amuri Rural Property	9,480,000	9,310,000	-1.79%	1	Balmoral	51 n/a	No	No	No	\$21,132.43	\$22,033.47	\$901.04	4.28%
Amuri Rural Property	27,150,000	29,210,000	7.59%	2	Balmoral	36 n/a	No	No	No	\$41,520.25	\$46,885.19	\$5,364.93	12.90%
Amuri Rural Property	910,000	940,000	3.30%	1	Amuri Plains	3 n/a	No	No	No	\$3,521.40	\$3,786.32	\$264.92	7.52%
Amuri Rural Property	8,700,000	8,910,000	2.41%	1	Amuri Plains	3 n/a	No	No	No	\$13,855.32	\$15,076.07	\$1,220.75	8.81%
Amuri Rural Property	11,200,000	11,560,000	3.21%	5	Amuri Plains	10 n/a	No	No	No	\$26,834.88	\$28,011.22	\$2,176.35	8.42%
Amuri Rural Section	192,500	195,000	1.30%	1	n/a	n/a n/a	No	No	No	\$1,242.56	\$1,318.32	\$75.77	6.10%
Amuri Rural Property	500,000	520,000	4.00%	1	n/a	n/a n/a	No	No	No	\$1,623.02	\$1,748.48	\$125.46	7.73%
Amuri Rural Property	860,000	830,000	-3.49%	1	n/a	n/a n/a	No	No	No	\$2,068.44	\$2,156.78	\$88.35	4.37%
Amuri Rural Property	4,360,000	4,730,000	8.49%	2	n/a	n/a n/a	No	No	No	\$7,403.28	\$8,380.90	\$977.62	13.21%
Amuri Rural Property	11,750,000	11,700,000	-0.43%	2	n/a	n/a n/a	No	No	No	\$16,546.74	\$17,606.12	\$1,059.38	6.40%

Sample Property Analysis - Cheviot Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Water		Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026
					Supply	Unit/Points				
Cheviot Township Dwelling	335,000	320,000	-4.48%	1	Cheviot	0.5	Cheviot	No	Yes	\$2,875.23
Cheviot Township Dwelling	370,000	390,000	5.41%	1	Cheviot	0.5	Cheviot	No	Yes	\$2,919.29
Cheviot Township Dwelling	415,000	430,000	3.61%	1	Cheviot	0.5	Cheviot	No	Yes	\$2,875.93
Cheviot Township Section	160,000	160,000	0.00%	1	Cheviot	0.5	Cheviot	No	No	\$2,259.99
Gore Bay Dwelling	570,000	540,000	-5.26%	1	Cheviot	0.5	Cheviot	No	Yes	\$2,615.21
Gore Bay Dwelling & Bach	700,000	720,000	2.86%	2	Cheviot	0.5	Cheviot	No	Yes	\$4,060.60
Gore Bay Section	370,000	400,000	8.11%	1	Cheviot	0.5	Cheviot	No	No	\$2,246.38
Cheviot Rural Dwelling	255,000	255,000	0.00%	1	Cheviot Rural Resid	0.5	n/a	No	No	\$1,274.60
Cheviot Rural Dwelling	385,000	395,000	8.22%	1	Cheviot Rural Resid	0.5	n/a	No	No	\$2,036.52
Cheviot Rural Dwelling	485,000	510,000	5.15%	1	Cheviot	1	n/a	No	No	\$2,810.80
Cheviot Rural Property	635,000	645,000	1.57%	1	Cheviot	1.5	n/a	No	No	\$3,622.15
Cheviot Rural Property	1,360,000	1,300,000	-4.41%	1	Cheviot	1	n/a	No	No	\$3,892.05
Cheviot Rural Property	3,330,000	3,390,000	1.80%	1	Cheviot	2	n/a	No	No	\$7,430.09
Cheviot Rural Section	255,000	245,500	-3.73%	1	n/a	n/a	n/a	No	No	\$1,274.60
Cheviot Rural Dwelling	355,000	355,000	0.00%	1	n/a	n/a	n/a	No	No	\$1,398.17
Cheviot Rural Dwelling	830,000	860,000	3.61%	1	n/a	n/a	n/a	No	No	\$1,985.13

Annual Plan Rates 2026/2027	Increase \$	Increase %
\$3,059.38	\$184.15	6.40%
\$3,153.03	\$233.75	8.01%
\$3,206.55	\$230.62	7.75%
\$2,412.48	\$152.52	6.75%
\$2,742.83	\$127.62	4.88%
\$4,337.13	\$286.53	7.07%
\$2,428.14	\$181.76	8.08%
\$1,350.58	\$75.98	5.96%
\$2,202.67	\$166.14	8.16%
\$3,021.67	\$210.87	7.50%
\$3,867.14	\$244.99	6.76%
\$4,066.79	\$174.75	4.48%
\$8,165.47	\$735.38	9.00%
\$1,337.36	\$62.76	4.92%
\$1,482.88	\$84.71	6.06%
\$2,150.96	\$165.83	8.35%

Sample Property Analysis - Glenmark Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Water		Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026	Annual Plan Rates 2026/2027	Increase \$	Increase %
					Supply	Unit/Points							
Motunau Beach Dwelling	485,000	485,000	0.00%	1	Hurunui Rural	0.5	Motunau Beach	No	Yes	\$3,011.21	\$3,233.11	\$221.90	7.37%
Motunau Beach Dwelling	600,000	600,000	0.00%	1	Hurunui Rural	0.5	Motunau Beach	No	Yes	\$3,151.95	\$3,383.65	\$231.70	7.35%
Motunau Beach Dwelling	650,000	650,000	0.00%	1	Hurunui Rural	0.5	Motunau Beach	No	Yes	\$3,213.14	\$3,449.11	\$235.96	7.34%
Motunau Beach Section	235,000	190,000	-19.15%	1	Hurunui Rural	0.5	Motunau Beach	No	No	\$2,310.26	\$2,414.12	\$103.87	4.50%
Greta Valley Dwelling	425,000	490,000	15.29%	1	Hurunui Rural	0.5	Greta Valley	No	Yes	\$2,937.78	\$3,239.66	\$301.88	10.28%
Greta Valley Dwelling	510,000	520,000	1.96%	1	Hurunui Rural	0.5	Greta Valley	No	Yes	\$3,041.81	\$3,278.93	\$237.12	7.80%
Greta Valley Section	138,000	150,000	8.70%	1	Hurunui Rural	0.5	Greta Valley	No	No	\$2,191.55	\$2,361.76	\$170.22	7.77%
Greta Valley Property	1,320,000	1,360,000	3.03%	1	Hurunui Rural	4.75	n/a	No	No	\$8,509.45	\$9,121.04	\$611.59	7.19%
Omihiri Property	1,035,000	1,060,000	2.42%	1	Hurunui Rural	1	n/a	Band A	No	\$3,650.05	\$3,917.69	\$267.64	7.33%
Omihiri Property	621,000	811,000	-1.61%	1	n/a	n/a	n/a	No	No	\$1,683.58	\$1,780.05	\$96.47	5.73%
Waipara Township Dwelling	350,000	360,000	2.86%	1	Waipara Town	384	n/a	No	Yes	\$2,624.03	\$2,811.43	\$187.40	7.14%
Waipara Township Dwelling	520,000	530,000	1.92%	1	Waipara Town	384	n/a	No	Yes	\$2,832.08	\$3,033.97	\$201.89	7.13%
Waipara Township Dwelling	600,000	520,000	-13.33%	1	Waipara Town	384	n/a	No	Yes	\$2,929.08	\$3,020.88	\$90.89	3.10%
Waipara Township Section	240,000	210,000	-12.50%	1	Waipara Town	0	n/a	No	Yes	\$1,656.26	\$1,724.88	\$68.62	4.14%
Glenmark Rural Property	1,810,000	1,800,000	-0.55%	2	Hurunui Rural	7	n/a	No	No	\$12,793.85	\$13,617.55	\$823.70	6.44%
Glenmark Rural Property	2,540,000	2,540,000	0.00%	1	Hurunui Rural	1	n/a	No	No	\$5,284.07	\$5,638.93	\$354.85	6.72%
Glenmark Rural Property	4,260,000	3,860,000	-9.39%	1	Hurunui Rural	1.25	n/a	No	No	\$7,702.04	\$7,700.29	(\$1.75)	-0.02%
Glenmark Rural Property	177,500	155,000	-12.68%	1	n/a	n/a	n/a	No	No	\$1,140.81	\$1,183.13	\$42.32	3.71%
Glenmark Rural Property	510,000	510,000	0.00%	1	n/a	n/a	n/a	No	No	\$1,547.73	\$1,647.94	\$100.10	6.47%
Glenmark Rural Property	1,080,000	1,090,000	0.93%	1	n/a	n/a	n/a	No	No	\$2,245.31	\$2,407.08	\$161.77	7.20%

Sample Property Analysis - Hammer Springs Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Water Unit/Points		Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026	Annual Plan Rates 2026/2027	Increase \$	Increase %
Hammer Springs Dwelling	590,000	610,000	3.39%	1	Hammer Springs	269	Hammer Springs	Band B	Yes	\$3,959.30	\$4,251.11	\$291.81	7.37%
Hammer Springs Dwelling	690,000	710,000	2.90%	1	Hammer Springs	269	Hammer Springs	No	Yes	\$3,727.88	\$4,015.32	\$287.44	7.71%
Hammer Springs Dwelling	780,000	760,000	-2.56%	1	Hammer Springs	269	Hammer Springs	No	Yes	\$3,844.90	\$4,084.81	\$239.91	6.24%
Hammer Springs Dwelling	810,000	810,000	0.00%	1	Hammer Springs	269	Hammer Springs	Band B	Yes	\$4,268.77	\$4,554.57	\$285.80	6.70%
Hammer Springs Dwelling	990,000	1,080,000	7.07%	1	Hammer Springs	269	Hammer Springs	Band B	Yes	\$4,502.81	\$4,902.04	\$399.24	8.87%
Hammer Springs Section	360,000	350,000	-10.26%	1	Hammer Springs	0	Hammer Springs	No	No	\$2,335.77	\$2,434.39	\$98.62	4.22%
Hammer Springs Section	370,000	350,000	-5.41%	1	Hammer Springs	0	Hammer Springs	No	No	\$2,309.77	\$2,434.39	\$124.63	5.40%
Hammer Springs Unit Title	60,000	80,000	0.00%	1	Hammer Springs	0	Hammer Springs	Band B	No	\$2,765.09	\$2,945.42	\$180.33	6.52%
Boyle River Dwelling	225,000	225,000	0.00%	1	n/a	n/a	n/a	No	No	\$1,448.31	\$1,529.95	\$81.65	5.64%
Hammer Springs Lifestyle Block	1,250,000	1,320,000	5.60%	1	Hammer Springs (Rural)	1	n/a	No	No	\$4,013.79	\$4,366.24	\$352.44	8.78%
Hammer Springs Lifestyle Block	1,530,000	1,570,000	2.61%	1	Hammer Springs (Rural)	1	n/a	No	No	\$4,372.60	\$4,709.28	\$336.68	7.70%
Hammer Springs Rural Dwelling	275,000	275,000	0.00%	1	n/a	n/a	n/a	No	No	\$1,512.38	\$1,598.56	\$86.18	5.70%
Hammer Springs Rural Property	660,000	700,000	6.06%	1	n/a	n/a	n/a	No	No	\$2,005.74	\$2,181.74	\$176.00	8.77%
Hammer Springs Rural Property	1,100,000	1,130,000	2.73%	1	n/a	n/a	n/a	No	No	\$2,569.59	\$2,771.78	\$202.20	7.87%

Sample Property Analysis - Hurunui Rating Area

Property	2022 Capital Value	2025 Capital Value	Change in Capital Value	No of Fixed Charges	Supply	Water Unit/Points	Connected to Sewer	Tourism Rate	Refuse Collection	Actual Rates 2025/2026	Proposed Annual Plan Rates 2026/2027	Increase \$	Increase %
Waikari Township Dwelling	360,000	340,000	-5.56%	1	Hawarden-Waikari	491	Waikari	No	Yes	\$3,263.11	\$3,444.31	\$181.21	5.55%
Waikari Township Dwelling	405,000	405,000	0.00%	1	Hawarden-Waikari	491	Waikari	No	Yes	\$3,318.51	\$3,526.91	\$208.40	6.28%
Waikari Township Dwelling	460,000	460,000	0.00%	1	Hawarden-Waikari	491	Waikari	No	Yes	\$3,386.22	\$3,596.79	\$210.57	6.22%
Waikari Township Section	210,000	200,000	-4.76%	1	Hawarden-Waikari	0	Waikari	No	No	\$1,939.45	\$2,043.67	\$104.22	5.37%
Hawarden Township Dwelling	275,000	250,000	-9.09%	1	Hawarden-Waikari	491	Hawarden	No	Yes	\$3,158.46	\$3,329.95	\$171.49	5.43%
Hawarden Township Dwelling	330,000	370,000	12.12%	1	Hawarden-Waikari	491	Hawarden	No	Yes	\$3,226.17	\$3,482.43	\$256.26	7.94%
Hawarden Township Dwelling	400,000	440,000	10.00%	1	Hawarden-Waikari	491	Hawarden	No	Yes	\$3,312.35	\$3,571.38	\$259.03	7.82%
Hawarden Township Section	140,000	180,000	28.57%	1	Hawarden-Waikari	0	Hawarden	No	No	\$1,853.27	\$2,018.25	\$164.98	8.90%
Hurunui Rural Property	560,000	630,000	8.62%	1	Medbury Line	1.25	n/a	No	No	\$3,174.17	\$3,402.39	\$228.23	7.19%
Hurunui Rural Property	925,000	980,000	5.95%	1	Medbury Line	2.5	n/a	No	No	\$5,163.90	\$5,514.30	\$350.41	6.79%
Hurunui Rural Property	770,000	810,000	5.19%	1	Hurunui Rural	1.25	n/a	No	No	\$3,408.08	\$3,631.11	\$223.03	6.54%
Hurunui Rural Property	1,630,000	1,720,000	5.52%	1	Hurunui Rural	3	n/a	No	No	\$6,657.85	\$7,121.47	\$463.62	6.96%
Hurunui Rural Property	3,190,000	3,195,000	0.16%	1	Hurunui Rural	4	n/a	No	No	\$9,830.42	\$10,329.45	\$499.02	5.08%
Hurunui Rural Property	295,000	265,000	-10.17%	1	n/a	n/a	n/a	No	No	\$1,258.30	\$1,271.42	\$13.12	1.04%
Hurunui Rural Property	710,000	770,000	8.45%	1	n/a	n/a	n/a	No	No	\$1,769.23	\$1,813.11	\$143.88	8.13%
Hurunui Rural Property	1,270,000	1,210,000	-4.72%	1	n/a	n/a	n/a	No	No	\$2,458.67	\$2,472.20	\$13.54	0.55%