

AGENDA/KAUPAPA



P O Box 747, Gisborne, Ph 06 867 2049 Fax 06 867 8076
Email service@gdc.govt.nz Web www.gdc.govt.nz

MEMBERSHIP: Her Worship the Mayor Rehette Stoltz (Chair), Aubrey Ria (Deputy Chair), Colin Alder, Alexandra Boros, Larry Foster, Samuel Gibson, Debbie Gregory, Anne Huriwai, Jeremy Muir, Rawinia Parata, Rob Telfer, Daniel Thompson, Rhonda Tibble and Nick Tupara

FINANCE & PERFORMANCE/WHAKAHAERE PŪTEA ME ŌNA HUA Committee

DATE: Wednesday 18 February 2026

TIME: 9:00AM

AT: Te Ruma Kaunihera (Council Meeting Room), Awarua, Fitzherbert Street, Gisborne

AGENDA – OPEN SECTION

1. Apologies.....	4
2. Declarations of Interest.....	4
3. Confirmation of non-confidential Minutes 19 November 2025.....	5
3.1. Confirmation of non-confidential Minutes 19 November 2025.....	5
3.2. Action Register.....	9
3.3. Governance Work Plan.....	10
4. Leave of Absence.....	11
5. Acknowledgements and Tributes.....	11
6. Public Input and Petitions.....	11
7. Extraordinary Business.....	11
8. Notices of Motion.....	11
9. Adjourned Business.....	11
10. Reports of the Chief Executive and Staff.....	12
10.1. DECISION Reports Finance.....	12

10.1.0. DECISION Reports Finance	12
10.1.1. 26-24 Draft Fees and Charges for Financial Year 2026/27	12
10.1.2. 26-39 Draft Annual Plan 2026-27	123
10.2. INFORMATION Reports Finance	234
10.2.1. 26-43 Rates and Sundry Invoice Debt Management to 31 December 2025	234
10.2.2. 26-45 Treasury Report - 31 December 2025	246
10.2.3. 26-47 Financial Report 31 December 2025	255
10.3. INFORMATION Reports Performance	271
10.3.1. 26-53 Six Month Performance Report - 1 July to 31 December 2025	271
11. Public Excluded Business	317

Finance & Performance Committee

Reports to:	Council
Chairperson:	Mayor Rehette Stoltz
Deputy Chairperson:	Deputy Mayor Aubrey Ria
Membership:	Mayor and all Councillors
Quorum:	Half of the members when the number is even and a majority when the membership is uneven.
Meeting frequency:	Six weekly (or as required)

Purpose

To assist Council to oversee financial and non-financial performance, including the delivery of the Council's Capital Programme and oversight of the Council Controlled Trading Organisation (CCTO).

To monitor Council activities and services performance against budget, Annual Plans, the Long Term Plan, Annual Reports and corporate and financial policies.

The Finance and Performance Committee also receives enforcement and compliance performance activity reporting to ensure financial and non-financial performance oversight of its regulatory functions.

Terms of Reference

- Set, monitor and review plans, financial measures, practices and policies; the sources of funds, banking arrangements, insurance, investment and debt criteria, future financial arrangements.
- Monitor the performance of Council's treasury function – including strategic, investment and enterprise assets.
- Set fees and charges for Council services (including parking), where such fees are not set by laws (including bylaws).
- Approve preferred suppliers for capital projects and contracts where the value of the contract exceeds staff delegations.
- Approve expenditure (including substituted capital expenditure) items that are provided for in the Long Term Plan or Annual Plan where the value of that expenditure exceeds that authority delegated to officers.

- Approve debt write-offs where those debt write-offs are not delegated to staff.
- Consider all matters regarding the Local Government Funding Agency (LGFA).
- Monitor and review Council's strategic investment and enterprise assets – including consideration of the operational and financial effectiveness of Council Organisations, Council Controlled Organisations and Council's CCTO.
- In relation to the CCTO:
 - develop and approve the draft Statement of Intent for the CCTO
 - undertake any reviews of CCTO and make recommendations on any proposed changes to CCTO governance arrangements
 - consider and approve changes to service delivery arrangements arising from the service delivery reviews required under Local Government Act 2002 (LGA) that are referred to the Committee by the Chief Executive.
- Monitor the operational performance of Council's activities and services against approved levels of service.
- Monitor the operational performance of Council's regulatory activities and in particular enforcement and compliance, financial and non-financial performance reporting.
- Review and approve business plans including any related fees, charges and expenditure (including capital expenditure).
- Review the delivery of services under section 17A of the LGA.
- Monitor the delivery of the Council's Capital Programme, including inquiring into any material discrepancies from planned expenditure.

Power to Act

To make all decisions necessary to fulfil the role and scope of the Committee subject to the limitations imposed.

To establish subcommittees, working parties and forums as required.

To appoint non-voting advisory members (such as tangata whenua representatives) to assist the Committee.

Power to Recommend

To Council and/or any Council committee as it deems appropriate.

3.1. Confirmation of non-confidential Minutes 19 November 2025

MINUTES

Draft & Unconfirmed



P O Box 747, Gisborne, Ph 867 2049 Fax 867 8076
Email service@gdc.govt.nz Web www.gdc.govt.nz

MEMBERSHIP: Her Worship the Mayor Rehette Stoltz (Chair), Aubrey Ria (Deputy Chair), Colin Alder, Alexandra Boros, Larry Foster, Samuel Gibson, Debbie Gregory, Anne Huriwai, Jeremy Muir, Rawinia Parata, Rob Telfer, Teddy Thompson, Rhonda Tibble and Nick Tupara

MINUTES of the FINANCE & PERFORMANCE/WHAKAHAERE PŪTEA ME ŌNA HUA Committee

Held in Te Ruma Kaunihera (Council Meeting Room), Awarua, Fitzherbert Street, Gisborne on Wednesday 19 November 2025 at 9:00AM.

PRESENT:

Her Worship the Mayor Rehette Stoltz (Chair), Colin Alder, Alexandra Boros, Larry Foster, Samuel Gibson, Debbie Gregory, Anne Huriwai, Jeremy Muir, Rawinia Parata, Deputy Mayor Aubrey Ria, Rob Telfer, Daniel Thompson, Rhonda Tibble and Nick Tupara.

IN ATTENDANCE:

Chief Executive Nedine Thatcher Swann, Director Lifelines Tim Barry, Director Internal Partnerships & Protection James Baty, Director Engagement & Maori Partnerships Anita Reedy-Holthausen, Chief Financial Officer Pauline Foreman, Director Sustainable Futures Jocelyn Allen, Democracy & Support Services Manager Julian Rangihuna-Tuumuli and Committee Secretary Jill Simpson.

The meeting commenced with a prayer/karakia.

Secretarial Note: Councillors Gibson and Parata attended the meeting via audio visual link.

1. Apologies

MOVED by Cr Stoltz, seconded by Cr Ria

That the apologies from Cr Huriwai, Cr Tibble for lateness be sustained. CARRIED

2. Declarations of Interest

Cr Stoltz declared an interest in Public Excluded report 25-206 Trust Tairāwhiti – Trustee Remuneration 2025 in the Public Excluded Section of the Agenda, as a member of the Board of Trustees.

3. Action Register and Governance Work Plan

3.1 Action Register

Noted.

3.2 Governance Work Plan

Noted.

4. Leave of Absence

There were no leaves of absence.

5. Acknowledgements and Tributes

There were no acknowledgements or tributes.

6. Public Input and Petitions

There were no public input or petitions.

7. Extraordinary Business

There was no extraordinary business.

8. Notices of Motion

There were no notices of motion.

9. Adjourned Business

There was no adjourned business.

10. Reports of the Chief Executive and Staff

10.1 INFORMATION Reports Finance

10.1.1 25-278 Rates and Sundry Invoice Debt Management to September 2025

Revenue Team Leader Fiona Scragg and Chief Financial Officer Pauline Foreman attended.

Councillor's questions of clarification included:

- Parking fines and traffic infringements are excluded from this report as they are governed by separate legislation. Specifically, parking and traffic infringement fines fall under the Land Transport (Offences and Penalties) Regulations, while dog registrations are regulated by the Dog Control Act. The items are reported on at the activity level.
- Outstanding general rates debt was impacted by both COVID-19 and Cyclone Gabrielle.
- Department of Internal Affairs administers rates rebates and has advised that statistics on SuperGold cardholders will be available after the new rebate threshold has been in effect for one year. The change took effect on 1 July 2025. Early indications suggest an increase in rebates nationwide, with more people receiving higher amounts. Council holds the application forms for the rates rebate scheme and assists applicants with completing them. The Council then submits monthly claims to the Department of Internal Affairs for reimbursement.

- Approximately 35% of ratepayers receive the rates notices via email. There will always be a group of people who prefer to receive their notices via mail. Staff are looking to improve the process. It was also noted that rubbish stickers are sent by mail.
- It was noted that the Sundry Debt and Aged Debt table will include a year-on-year comparison.

Secretarial Note: Cr Huriwai arrived at 9.14am.

- Manutuke is not classified as a rural town in terms of rating as they are DRA2.

MOVED by Cr Gregory, seconded by Cr Thompson

That the Finance & Performance/Whakahaere Pūtea me Ōna Hua Committee:

1. Notes the contents of this report.

CARRIED

10.1.2 25-276 Treasury Report - 30 September 2025

Chief Financial Officer Pauline Foreman attended.

Questions of clarification included:

- Specialist advice is received monthly from PricewaterhouseCoopers.
- When Council borrows funds from the Local Government Funding Agency (LGFA), it receives slightly less than the amount applied for. For example, if \$10m is borrowed, approximately \$9.5m is received. The difference is recorded as borrowing notes, which are shown as an asset on Council's Balance Sheet. This arrangement helps LGFA manage risk. External debt should align with net debt, and net debt is the measure used for financial calculations.
- Council may be closer to the 60% of its debt facilities than in the past and will be mindful of this.
- Council manages its liquidity over existing external debt by maintaining a spread of debt funding maturities to reduce concentration risk. The strategy ensures that credit margins and overall borrowing costs are not unnecessarily increased due to market conditions.
- Council typically undertakes borrowings in five year blocks, as the tranches available through the Local Government Funding Agency are structured for five year terms. There is the opportunity to take over a longer period.
- The ring-fencing of debt related to the Water Entity requires it to be accounted for separately, while still remaining under Council's overall responsibility. Council must demonstrate transparency in managing the Water Entity activity and the debt allocated to it.

MOVED by Cr Thompson, seconded by Cr Telfer

That the Finance & Performance/Whakahaere Pūtea me Ōna Hua Committee:

1. Notes the contents of this report.

CARRIED

10.1.3 25-286 Financial Report 30 September 2025

Chief Financial Officer Pauline Foreman attended.

Councillors' questions of clarification included:

- SWAPS are taken over a five year period. Each month Council must indicate the fair value of the SWAPS and record on the balance sheet. SWAPS are a financial agreement to manage risk or market changes.
- A requirement of Council is to make known the movement on assets eg roading is revalued each year.
- Council sets a Three Year Plan and the development contributions are estimated.
- The value of property, plant and equipment is expected to increase; however, approximately \$170m is also allocated for capital expenditure programmes—these two factors are closely linked. The revaluation Reserves will remain unchanged until year end.
- The Whataupoko Project tender was unsuccessful because work was scheduled during the holiday period, when no providers were available to deliver the required services. As a result, there was no competitive tender process.

MOVED by Cr Telfer, seconded by Cr Ria

That the Finance & Performance/Whakahaere Pūtea me Ōna Hua Committee:

1. Notes the contents of this report.

CARRIED

11. Public Excluded Business

Secretarial Note: These Minutes include a public excluded section. They have been separated for receipt in Section 11 Public Excluded Business of Council.

12. Readmittance of the Public

MOVED by Mayor Stoltz, seconded by Cr Gregory

That the Finance & Performance/ Whakahaere Pūtea me Ōna Hua

1. Re-admits the public.

CARRIED

13. Close of Meeting

There being no further business the meeting closed at 11.11am.

Rehette Stoltz
MAYOR

3.2. Action Register

Meeting Date	Item No.	Item	Status	Action Required	Assignee/s	Action Taken	Due Date
4-06-2025	10 2.1	25-137 Financial Report 30 April 2025	In progress	Provide the total amount spent to date on Land Remediation.	Michele Frey, Pauline Foreman	05/02/2026 Michele Frey The total amount spent to date on Land Remediation is \$97K. The future solid waste and landfill remediation programme is being worked through as part of the Waste Management Minimisation Plan (WMMP), with the 2025 – 2031 WMMP anticipated to be adopted at the May 7th 2026 Council hui.	19-02-2026

3.3. Governance Work Plan

2026 Finance & Performance						Meeting Dates					
HUB	Activity	Name of agenda item	Purpose	Report type	Owner	18-Feb	22-Apr	3-Jun	5-Aug	30-Sep	18-Nov
Finance & Affordability	Financial Services	Proposed Fees and Charges	Present the Draft Fees and Charges Document for approval for consultation	Decision (D)	Tim Muir / Mel Hartung						
Finance & Affordability	Financial Services	Draft Annual Plan	Provide draft financials for the 2026/2027 Annual Plan	Information (I)	Mel Hartung						
Finance & Affordability	Performance	Six Month Report	Provide Council with updates on Council activity performance for the reporting period 1 July 2025 to 31 December 2025	Information (I)	Joy Benioni						
Finance & Affordability	Financial Services	Treasury Management Update Report	Provide an update on Treasury	Information (I)	Lucy Gibson						
Finance & Affordability	Financial Services	BOPLASS Sol and Half Yearly Report	Provide half-yearly financial report for the period ending 31 December 2024	Decision (D)	Amanda O'Sullivan						
Finance & Affordability	Financial Services	Local Government Funding Agency Report to 31 December 2024	Provide half-yearly financial report for the period ending 31 December 2024 + Draft Statement of Intent	Decision (D)	Lucy Gibson						
Finance & Affordability	Financial Services	Regional Software Holdings Limited Update Cover Report	Provide update report to shareholders for the period July to December 2024 + Draft Statement of Intent	Decision (D)	Michaela Kocar						
Finance & Affordability	Financial Services	Gisborne Holdings Ltd Update	Provide Council with GHl's half yearly report to 31 December 2024 + Draft Statement of Intent	Public Excluded (D)	Nick Webb						

Finance & Affordability	Financial Services	Financial report to end of period	Provide a high-level overview of the Council's financial results for the period	Information (I)	Mel Hartung							
Finance & Affordability	Financial Services	Rates and Sundry Debt Management to 30 June 2025	The purpose of this report is to inform the Finance & Performance Committee on all outstanding debt and debt trends as of 30 June 2025.	Information (I)	Angelee Brown							
Finance & Affordability	Financial Services	Tairawhiti Museum Annual Report 2024-2025	To present the trading arm of Gisborne Museum of Art and History Trust; Tairawhiti Museum's Annual Report and audited financial accounts.	Information (I)	Pene Walsh / Mel Hartung							
Liveable Communities	Cultural Activities	25-273 Tairawhiti Museum Annual Report	Provide the Tairawhiti Museum Annual Report to Councillors.	Information (I)	Pene Walsh - Date yet to be confirmed.							
Finance & Affordability	Financial Services	26-40 Proposal to Consult on the Establishment of a Council Controlled Organisation to Support Regional Land Use Transition	Seek Committee approval to consult with the community on the potential establishment of a Council-Controlled Organisation, or alternative delivery arrangement.	Decision (D)	Tim Muir							

10.1. DECISION Reports Finance



26-24

Title: 26-24 Draft Fees and Charges for Financial Year 2026/27

Section: Finance & Affordability

Prepared by: Anna Needham - Assistant Management Accountant

Meeting Date: Wednesday 18 February 2026

Legal: No

Financial: Yes

Significance: Low

Report to FINANCE & PERFORMANCE/WHAKAHAERE **PŪTEA ME ŌNA** HUA Committee for decision

PURPOSE - TE TAKE

The purpose of this report is to present Gisborne District Council (Council) with the draft Fees and Charges schedule for the 2026/27 financial year.

SUMMARY - HE **WHAKARĀPOPOTOTANGA**

Fees and Charges are a key source of Council funding, alongside income from rates and external grants. They are reviewed and set annually, however they may be updated throughout the year. Information on any changes to the Fees and Charges is published on Council's website.

While reviewing Fees and Charges, several principles are considered, including the cost of providing services, value for money, and community expectations. The balance between affordability and accessibility is also taken into account. However, most fees are based on cost recovery or set by legislation.

For 2026/27, most fees have been adjusted in line with the inflation rate increase reported by Business and Economic Research Ltd (BERL) in the most recent Local Government Cost Index Report. Where fees are not regulated, they are rounded to the nearest dollar, meaning some lower fees may increase slightly above inflation. Regulated fees are updated when notification is received from the relevant authority.

Some Fees and Charges have been adjusted to reflect cost recovery, which may be more than the rate of inflation. This includes resource consent application fees and new licence fees for stopbanks. Some fees that are no longer applicable have been removed.

A full list of draft Fees and Charges for 2026/27 is included in Attachment 1.

Consultation will occur from March to April, ahead of adoption by the Finance and Performance Committee on 22 April.

The decisions or matters in this report are considered to be of **Low** significance in accordance with the Council's Significance and Engagement Policy.

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Approves the draft 2026/27 Fees and Charges for consultation.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: Fees and Charges, cost recovery, inflation, consultation

BACKGROUND - HE **WHAKAMĀRAMA**

1. In accordance with the Local Government Act 2002 (LGA), Council may prescribe fees or charges to recover the reasonable costs of services, such as for processing, monitoring, and enforcement undertaken by Council staff.
2. While rates are generally applied more broadly, Fees and Charges are specific to particular services that mainly benefit the individual using them. Examples of services funded through Fees and Charges include resource consents, licences, and registrations. Charging fees separately from rates ensures that the cost of providing these services is covered by those who directly benefit from them.
3. Fees and Charges are reviewed annually as part of the Long Term Plan (LTP) or Annual Plan process. This year's review aligns with Year 3 of the 2024–2027 Three Year Plan (3YP) and the Revenue and Financing Policy.
4. Council considers the cost of providing services when reviewing Fees and Charges, with inflation also taken into account. Where a fee or charge increases beyond the rate of inflation, this reflects the actual costs associated with providing the service and the need to maintain a fair balance between ratepayer contributions and those using and benefitting from the service, that is, a 'user pays' system.
5. Attached are:
 - Attachment 1: The draft 2026/27 Fees and Charges. It aligns with Year 3 of the 2024–2027 3YP and follows the Revenue and Financing Policy.
 - Attachment 2: Comparisons of draft 2026/27 fees to 2025/26.

DISCUSSION and OPTIONS - WHAKAWHITINGA **KŌRERO** me **ngā KŌWHIRINGA**

6. Fees and Charges have mostly increased by the rate of inflation and in accordance with the consulted 2024–2027 Three Year Plan. However, some fees have been increased further to ensure cost recovery, in line with Council's Revenue and Financing Policy.

Changes (other than inflationary movement) for 2026/27

7. One of the main changes to fees and charges, is a change in terminology for Resource Consents. Previously on initial application for a resource consent a deposit would be raised. In most cases, the deposit was to reflect around 30 to 50% of the final costs. Last year the deposits were increased as they were on average not reaching the 30 to 50% of the final costs.
8. This year, as we transfer to a new software (TechOne), the recognition of resource consents initial charges need to change from deposit to an application fee. In addition, within the application fee there will be a nominal non-refundable portion of \$280 for general consents and \$1,000 for forestry consents. The non-refundable portion reflects the costs associated with administering the initial application and assessments. These costs occur regardless of if the consent is withdrawn or proceeds.
9. Apart from terminology change and the recognition of non-refundable portion, the application fee acts in substance like a deposit. The application fee is the initial charge for a resource consent. As work progresses interim invoicing will occur to reflect the time and hours spent on the individual resource consent.

10. If costs were less than the initial payment, a refund would be made back to the applicant but not less than the non-refundable portion.
11. Other main changes to the proposed Fees and Charges for 2026/27, other than inflationary costs, are as follows:

Consents

Resource consents

12. Resource consent initial application fees have been increased. Application fees are required before work commences. For the most part, the fee has increased from \$2,500 to \$3,000. This deposit is more reflective of the final cost and represents around 43% of the average cost of a resource consent, previously less than 25%.

Benchmarking 2025/26 Fees

	Resource Consent – Application Fee Notified	Resource Consent – Application Fee Non- Notified
Council	Cost (Excluding GST)	Cost (Including GST)
Gisborne District Council (Unitary)	\$5,160	\$3,000
Hamilton City Council (dependant on activity type)	\$9,676 - \$20,735	\$3,248 - \$4,997
Horowhenua District Council (dependant on consent type)	\$5,000	\$1,500 - \$2,000
Kapiti Coast District Council	\$5,550	\$2,035
Whakatane District Council	\$4,100	\$1,550
Far North District Council	\$5,248 - \$8,397	\$1,575 - \$6,823
Tasman District Council (Unitary)	\$6,480	\$1,200 - \$4,000
Otago Regional Council	\$25,000	\$3,000
Opotiki District Council	\$5,820	\$1,550 - \$2,710
Nelson City Council (Unitary)	\$9,351.30	\$3,066 - \$5,927.60
Whangarei District Council	\$10,500	\$3,000

13. There is a new fee for an Engineering Plan check of \$500. This fee will cover initial review and technical assessment.
14. A new one-off fee of \$300 applies to applications requiring an executive summary as required under the Resource Management Act 1991, section 36.

Water Consent transfer fees

15. The application fees for partial transfers of water consents have increased from \$250 to \$2,500. Partial transfers are substantially more complex as two separate decisions are required, one for each party. This increase is more reflective of the actual time and cost involved. Few Councils distinguish partial transfers from full transfers in their fee's schedules. Bay of Plenty Regional applies a \$2,500 fee, Tasman District Council \$2,000 for transfers of resource consents to another site.

Forestry Consent

16. Council has two types of application fee, based on complexity. For simplicity's sake, these usually are referred to as Notified or Non-Notified. The non-notified application fee is \$3,000 and the notified application fees is \$5,160. For 2026/27, forestry consent applications are added to the different types of fees.
17. This new fee of \$5,000 for forestry consent applications is based on the higher type of application fee. It reflects the complexity and the significantly higher processing costs. Applicants are responsible for all actual costs associated with a hearing or an objection.
18. Benchmarking with other councils shows deposits ranging from \$3,000 to \$7,000 across Auckland, Otago and Canterbury councils. Refer to the benchmarking table for details.

Benchmarking of Other Councils' Forestry Consent application fees (2025/26)

Council	Cost (Excluding GST)	Cost (Including GST)
Auckland City Council	\$6,086.96	\$7,000
Gisborne District Council	\$4,347.83	\$5,000
Otago Regional Council (plus \$200 per subsequent consent)	\$2,608.70	\$3,000
Environment Canterbury (double consent \$7,500, more than 2 consents \$10,000)	\$4,347.83	\$5,000

19. A new charge has been added for Regulation 9 (afforestation) as an actual and reasonable cost. This is a permitted activity requiring monitoring under the National Environmental Standard for Commercial Forestry (NESCF). This new addition is to align with the new Resource Management (Consenting, and Other System Changes) Amendment Act 2025, which came into effect August 2025.

Other charges

20. The Marquee initial application fee has increased to \$400. Certificates for Public Use (CPU), these have their own charge and process, the increase reflects the additional work involved.
21. The amendment to compliance schedule fee has increased from \$76 to \$135. This change reflects the increased processing requirements for Building Warrant of Fitness and aligns with fees charged by other Councils.
22. A new fee of \$250 applies to Minor Variations. This covers the processing of plan changes, updating building consent documents and any required inspections.
23. The Ministry of Primary Industries (MPI) Food Business Levy applies to all registered food businesses from 1 July 2025. This levy is to enhance core food safety services under the Food Act 2014. The domestic food business levy has increased in line with MPI regulatory requirements.

Flood Control

24. New licence fees have been introduced for those requiring access to the district's stopbanks for a variety of activities, including grazing, crossings, and buried services. These applications vary widely and often require engineering review, legal input, GIS analysis, and site-specific conditions. This has been proposed to protect stopbank integrity and performance.
25. Previously we did not charge for this access. However, staff need to assess and monitor access considerations. The license being sort confers a benefit to the user. As such rather than the previously being captured under rate funded operations, a new license fee has been proposed and introduced in 2026/27.
26. The licence has been divided into three categories, ranging from "simple" at \$300 to "complex" at \$1,000.

Water supply

27. The water by meter fee has increased from \$2.10 to \$2.32, to maintain cost recovery, an increase of 10.48%.
28. The proposed charge of \$2.32 plus GST equals \$2.67 (inclusive of GST) and is comparative to other councils' water meter fees. Below is a table of benchmarks against other councils' metered water rates:

Benchmarking of Other Councils' Water Meter Fees (2025/26)

Council	Cost (Excluding GST)	Cost (Including GST)
Far North District Council	\$2.61	\$3.00
Gisborne District Council	\$2.32	\$2.67
Hamilton City Council	\$1.97	\$2.27
Horowhenua District Council	\$2.26	\$2.60
New Plymouth District Council	\$2.35	\$2.70
Whakatane District Council	\$2.56	\$2.94

Consultation

29. Public consultation on the draft Fees and Charges will occur during March and April 2026, with the draft document made publicly available and submissions invited from the community.
30. Following the consultation period, Council will consider feedback received and make any amendments it considers appropriate before setting the Fees and Charges by resolution at the 22 April 2026 Finance and Performance Council meeting.

ASSESSMENT of SIGNIFICANCE - AROTAKENGA o **NGĀ** HIRANGA

Consideration of consistency with and impact on the Regional Land Transport Plan and its implementation

Overall Process: **Low** Significance

This Report: **Low** Significance

Impacts on Council's delivery of its Financial Strategy and Long Term Plan

Overall Process: **Low** Significance

This Report: **Low** Significance

Inconsistency with Council's current strategy and policy

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on all or a large part of the Gisborne district

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on individuals or specific communities

Overall Process: **Low** Significance

This Report: **Low** Significance

The level or history of public interest in the matter or issue

Overall Process: **Low** Significance

This Report: **Low** Significance

31. This report is part of a process to arrive at a decision that will be of **Low** level in accordance with the Council's Significance and Engagement Policy

TREATY COMPASS ANALYSIS

Kāwanatanga

32. This report supports Council's governance role by setting out a transparent, legislatively grounded process for reviewing and consulting on Fees and Charges. The proposed fees align with the consulted Three Year Plan and the Revenue and Financing Policy, and will be subject to public consultation, enabling tangata whenua and the wider community to access information, understand the basis for charges, and provide feedback prior to decision making.

Rangatiratanga

33. The review of Fees and Charges does not alter decision-making authority over whenua, taonga, or Māori assets, nor does it constrain the ability of tangata whenua to exercise rangatiratanga. Tangata whenua will have the opportunity to review and provide input on the draft Fees and Charges through the consultation process, consistent with existing planning and engagement mechanisms.

Oritetanga

34. The proposed Fees and Charges apply consistently across users of Council services and are primarily based on cost recovery or legislative settings. Affordability and accessibility have been considered, including limiting increases largely to inflation and maintaining exemptions and caps where they already apply. The consultation process provides an equitable opportunity for Māori and non-Māori to comment on potential impacts before fees are finalised.

Whakapono

35. The proposed Fees and Charges do not affect the practice of tikanga, cultural customs, or belief systems. No changes are proposed that would impact culturally sensitive activities or require consideration of tikanga-based protocols beyond existing Council processes.

TANGATA WHENUA/MĀORI ENGAGEMENT - TŪTAKITANGA TANGATA WHENUA

36. There are no significant changes to the draft 2026/27 Fees and Charges that require additional Māori engagement, as fee increases are in line with the 3YP. Tangata whenua will be engaged and consulted with as part of the consultation process.

COMMUNITY ENGAGEMENT - TŪTAKITANGA HAPORI

37. Community engagement on the draft 2026/27 Fees and Charges will occur through public consultation during April and May 2026.
38. Following the consultation period, staff will review the feedback received from the community and provide an updated version of the Fees and Charges for consideration by Council prior to adoption.
39. At least once during the month preceding the start of every dog registration year, councils must publicly notify, in a newspaper circulating in its district, the dog control fees fixed for the registration year.

CLIMATE CHANGE – Impacts / Implications - NGĀ REREKĒTANGA ĀHUARANGI – ngā whakaaweawe / ngā ritenga

40. There are no material climate change impacts or implications arising from the proposed Fees and Charges.

CONSIDERATIONS - HEI WHAKAARO

Financial/Budget

41. The Fees and Charges support the estimated income levels included in the 2024–2027 3YP. The Revenue and Financing Policy sets out how Council funds each of its activities. In deciding how to fund each activity, Council takes into account:
 - The community outcomes to which an activity contributes.
 - The distribution of benefits between the community as a whole, identifiable parts of the community, and individuals, the beneficiary pays principle.
 - The period during which the benefits are expected to occur, the inter-generational equity principle.
 - The extent to which actions, or inactions, of individuals or groups contribute to the need to undertake the activity, the exacerbator pays principle.
 - The costs and benefits of funding the activity distinctly from other activities.

42. The Fees and Charges proposed for 2026/27 support the inflationary rates used within Year 3 of the 2024–2027 3YP. However, it should be noted that there will be a comprehensive cost recovery review over the next 3–6 months. The results of the review will be workshopped with Council, and if there are departures from the 2026/27 fee structure, these would be consulted on again or implemented in the following year.

Legal

43. The draft 2026/27 Fees and Charges document has been prepared in accordance with section 150 of the Local Government Act 2002 and relevant activity-specific legislation.

POLICY and PLANNING IMPLICATIONS - KAUPAPA HERE me **ngā** RITENGA WHAKAMAHERE

44. There are no policy or planning implications arising from the proposed 2026/27 changes to Fees and Charges.

RISKS - **NGĀ TŪRARU**

45. If the proposed Fees and Charges are not adopted, there is a risk that Council will not meet the costs forecast in the Three Year Plan.

NEXT STEPS - **NGĀ MAHI E WHAI AKE**

Date	Action/Milestone	Comments
March 2026	Consultation preparation and targeted notifications	
March - April 2026	Public consultation on the draft 2026/27 Fees and Charges	
April 2026	Consideration of consultation feedback and finalisation of Fees and Charges	
22 April 2026	Adoption of the 2026/27 Fees and Charges	

ATTACHMENTS - **NGĀ TĀPIRITANGA**

- Attachment 1 - Fees and Charges 26-27 - Main document [26-24.1 - 47 pages]
- Attachment 2 - Fees and charges FY26-27 - Comparatives [26-24.2 - 55 pages]

DRAFT 10

February 10, 2026 3:04 PM

2026/27

Ngā utu me ngā utu whakauru

Fees and charges

The Council fees and charges are used to fund the operation and maintenance of a variety of services provided to the community.



Contents

About the fees and charges	3
Corridor access requests	5
CAR type definitions	6
Cemeteries	7
Community housing	8
Environmental and regulatory services	9
Staff time, basis of charges and disbursements	9
Resource consents	11
Compliance monitoring and enforcement	15
Environmental science monitoring	17
Policy planning	18
Building services	19
Environmental health services	25
Alcohol licensing	29
Enforcement	31
Animal Control	34
Parking	36
Gisborne theatres	37
HB Williams Memorial Library	40
Parks, reserves and sports grounds	41
Kiwa Pools	42
Stormwater, wastewater and water supply	43
Flood Control	45
Rates, summer camping and conveniences	46



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

About the fees and charges

The Council fees and charges are used to fund the operation and maintenance of a variety of services provided to the community. Fees and charges are reviewed annually as part of the Annual Plan or Long-Term Plan. Fees and charges are subject to change during the year. Any updates will be published on the website.

When reviewing fees and charges, several principles are considered, including the cost of providing services, value for money, and community expectations. The balance between affordability and accessibility is also taken into account. Most fees and charges are set on a cost-recovery basis or prescribed by legislation.

For 2026/27, fees have been adjusted in line with the inflation rate increase reported by BERL in the most recent Local Government Cost Index Report. Where fees are not regulated, they are rounded to the nearest dollar, meaning some lower fees may increase slightly above inflation.

Regulated fees are updated when we receive notification from the relevant authority.

All fees and charges include GST at the rate of 15% and will take effect from 1 July 2026.

We have made every effort to provide a complete and accurate schedule of fees and charges. If any errors or omissions are identified, charges will be adjusted in line with the relevant legislation and the staff service and hourly charge-out rates outlined in this schedule.

Council reserves the right to introduce or adjust fees and charges at its discretion. Please check our website for the most up-to-date information.

For applications requiring a deposit (now called an initial application fee), the final cost will be based on actual processing time and any site visits required. In some cases, actual costs may exceed the deposit paid.

Summary of new fees or changes (other than inflation costs)

Resource Consents

- One of the main changes to fees and charges is a shift in terminology for Resource Consents. Previously, the initial payment on the receipt of a resource consent application was referred to as a deposit. We now refer to it as an application fee. Included within the application fee is a non-refundable portion of \$280 for general consents and \$1,000 for forestry consents to cover administration and initial assessment costs which apply whether or not the consent proceeds. Aside from this change, the application fee will function much like the former deposit, with interim invoices issued as work progresses. Any refund will exclude the non-refundable portion..
- Initial Application Fees for resource consents have increased from \$2,500 to \$3,000 in the most cases to align with average cost of resource consent.
- A new initial application fee of \$500 applies to the engineering plan check. The fee will cover initial review & technical assessment.
- A new initial application fee of \$5,000 applies to the forestry consents to align with complexity and increase in resource demand.
- A new one-off fee of \$300 applies to applications requiring an executive summary as required under the Resource Management Act 1991, Section 36.

Resource Consents - Compliance, Monitoring & Enforcement

- A new monitoring charge has been introduced for Regulation 9 (afforestation) and will be recovered on an actual & reasonable cost basis. This is a permitted activity that requires monitoring under the NES-CF (National Environment Standard for Commercial Forestry)

Building Services

- The Marquee application fee has increased to \$400. Certificates for Public Use, (CPU's) have their own charge and process and the increase reflects additional work involved.
- The compliance schedule base fee has increased. This change reflects the increased processing requirements for Building Warrant of Fitnesses and aligns with fees charged by other Councils.
- A new fee of \$250 applies to Minor Variations. This covers the processing of plan changes, updating building consent documents and any required inspections.

Environmental Health Services

- The domestic food business levy has increased in line with Ministry of Primary Industries (MPI) regulatory requirements.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Water Supply

- The Water by Meter fees have increased by 22 cents to account for inflation and cost recovery.
- New Water Supply Fees
 - Fire flow testing, hydraulic modelling and water service investigations to cover scoping & design works. These are charged at cost plus 10% admin fee.
 - Cost recovery for third party damages. Fees recover costs arising from damages caused by external parties plus 10% admin fee.

CL Flood Protection

- New fees have been established to support the protection and long-term performance of Council's flood-control assets, particularly stopbanks. Licences apply to a range of land-use activities and utility operations, from low-impact occupations to complex activities involving infrastructure. Fees reflect the scale, nature, and risk of each activity to ensure ongoing protection and maintainability of flood-control assets. The licence has been divided into three categories, ranging from "simple" at \$300 to "complex" at \$1,000.



Corridor access requests

Car Type	2026/27 Fees
Standard CAR Will incur an inspection charge – fee below*	372
Project CAR Will incur an inspection charge – fee below*	372
Non-Standard CAR Will incur an inspection charge – fee below*	557
Blanket CAR Will incur an inspection charge – fee below*	186
*Close inspection per site Commercial utility providers can avoid this charge if they provide photographic evidence of the completed work site. This will reduce the inspection workload. These sites are assessed as low risk as these are professional tradespeople operating to the 'National Code of Practice for Utility Operators'. There will be clear guidelines on requirements for this self-service aspect.	186
Non-Compliance	612
Minor CAR	At Council discretion
Work Access Permit Extension	94
Cancellation of CAR Application	94
Time Restricted per car park per day (Designated pay-to-park areas)	43

Authority/Requirement: Section 150 of the Local Government Act (2002)

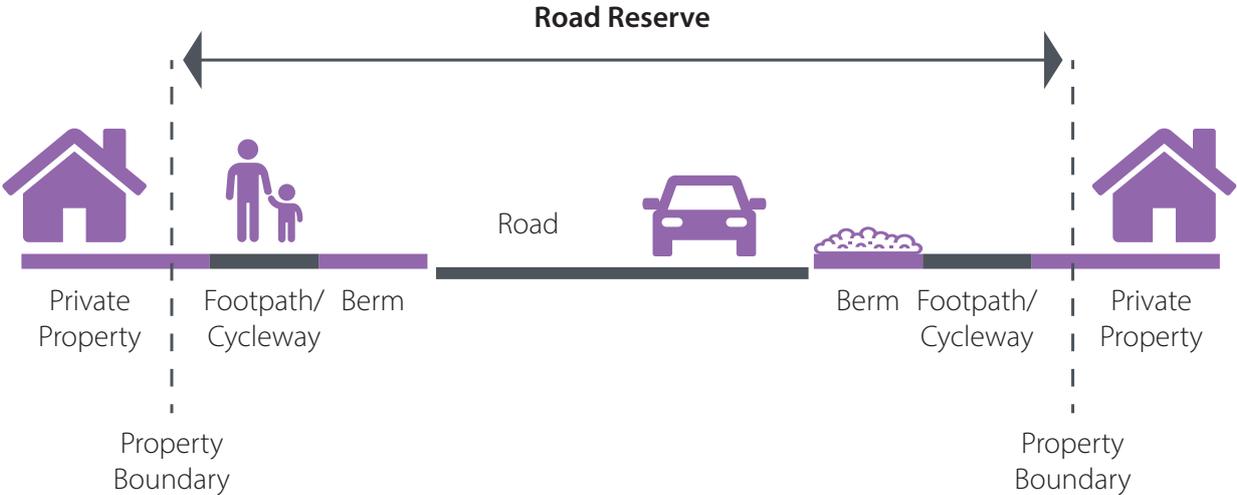
A CAR is required for, but not limited to, the following activities:

- Any activity that will alter, or cause to be altered, the surface of any part of the road corridor - including and not limited to excavating, drilling and resurfacing
- The placement of any pipe, duct, pole, cabinet or other structure below, on or above the road corridor
- A new vehicle crossing, driveway works
- Building construction (commercial)
- Scaffolding works associated with renovations or building maintenance
- Shop front fit outs/repairs/replacements
- Crane operators
- Building cleaning/painting up to 4 hours
- Events

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

CAR type definitions

Standard CAR:	This is a CAR that requires no expert input from the Network Managers or Contract Managers. These are mostly excavation CARS.
Project CAR:	This covers professional project work that is either long and/or has standard work site practices that can be bundled under one CAR. For example, connecting ultra-fast broadband to houses or undertaking emergency work like repairing burst water pipes.
Non-standard CAR:	This is a CAR that requires expert input from the Network Managers or Contract Managers. It may have implications for other roading activities. It may need interdepartmental consideration as well.
Non-compliance:	This is a charge for those working on the network that either do not have a CAR or are in breach of their CAR conditions.
Inspection per site:	This is a fee for having network professionals investigate the worksite as required at completion, at the end of the defect liability period or other as required.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Cemeteries

Item	2026/27 Fees
BURIAL PLOT PURCHASE FEE	
Full size - 2.4m x 1.2m	
Taruheru	1,332
Motu	366
Ormond	366
Patutahi	1,332
Rakauroa	366
Ruatōria	366
Te Araroa	366
Te Puia	366
Tokomaru Bay	1,332
Tolaga Bay	1,332
Children's Lawn (Taruheru Cemetery) - 0.6m x 1.2m	366
INTERMENT FEE	
Monday - Friday	
Standard	635
Children (12 years and under)	320
Additional fee for out-of-district residents (additional to normal interment fee)	320
Saturday and Sunday	
Standard	934
Children (12 years and under)	475
Additional fee for out-of-district residents (additional to normal interment fee)	625
Statutory Holiday	
Standard	1,450
Children (12 years and under)	728
Additional fee for out-of-district residents (additional to normal interment fee)	625
ASHES PLOT PURCHASE AND PLACEMENT	
Ashes - 450mm x 450mm berm (placement of ashes extra)	304
Garden block (includes two placements of ashes)	542
Niche area (includes first placement of ashes and plaque with 14 words inscription)	273
Tokomaru Bay and Tolaga Bay (2 placements of ashes)	304
Placement of ashes in any plot already purchased in cemetery	83
OTHER CHARGES	
Disinterment fee	805
Extra deep digging of grave	191

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Community housing

Rental amounts are set at 90% of the average rental for similar units (as stated by Tenancy Services). Rents are reviewed on an annual basis. For more information about rent updates see Council's website gdc.govt.nz >> [Community housing | Gisborne District Council](#)

Complex	Location
Attlee Place	Carnarvon Street
Awhina Court	Ayton Street
Barwick Place	Wainui Road
Craig Court	Craig Road
Elgin Court	Lytton Road
Frances Gregory Court	Jackson Street
Lytton Court	Lytton Road
Lytton Court - Disabled Unit	Lytton Road
Rangimarie Court	Hospital Road
Te Karaka Court	Balfour Road
Wildish Court	Wildish Street

Note:

Applicants must be aged 55 or older, hold a current community services and/or an equivalent SuperGold Card. A bond of \$350 plus two weeks' rent in advance must be paid at the commencement of a tenancy. When a tenant wishes to vacate a unit, bond payments are fully refundable if the unit is in the same condition as when it was first occupied.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Environmental and regulatory services

Staff time, basis of charges and disbursements

Staff time

An hourly charge-out rate will apply unless otherwise stated:	2026/27 Fees
Team Leader/Manager	
Senior Scientist	
Senior Officer and Principal Planner	217
Development Engineer & Geotechnical Officer	
Advisors - Science, Contracts, Hearings, Systems, Māori Engagement, Senior Investigator	
Science Officer	
Planner, Intermediate Planner	
Building Services Officer	194
Building Technical Officer	
Compliance Officer	
Investigator	
Administrative services / Consent Co-ordinator (per hour)	130
Consultant, Technical Expert - External	Charge at cost plus disbursements

Basis of charges

The hours applied by staff to the resolution of an application or event, and subsequently charged for, will be reasonable taking into account Council's responsibilities, cost to applicant and welfare of the community.

Provision of information in response to general enquiries is a free service to the public unless otherwise specified in this document.

Provision of professional advice in relation to specific building and development proposals is free for an initial period of 15 minutes. Thereafter it is charged on a cost of service basis.

For resource consent applications, Council requires a cost recoverable initial application fee to be paid. This is a initial application fee only and further fees may be charged on a full cost recovery basis.

A 50% premium may be added to normal charge-out rates for activities caused by working without or outside the terms of consents required by Council.

Where the Tairāwhiti Plan has stated that other fees and charges provisions apply or that no charges will apply this is also specified in this document.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Disbursements

The hourly charge-out rates include normal office overheads such as telephone calls, office accommodation records and typing. Other actual disbursements such as photocopying will be charged as follows, unless otherwise stated in the fees and charges document:

2026/27 Fees		
Microfilming/scanning		
Scan per page	\$2.25 - \$8.99	
Photocopies/printing	B&W	Colour
Less than 20 copies		
A4	0.94	1.52
A3	1.52	2.80
More than 20 copies		
A4	0.47	0.70
A3	0.58	0.82
Mapping printing/copying	Full colour	
A4	13	
A3	17	
A2	23	
A1	29	
A0	42	
Mapping scanning		
<100	13	
>100 same original size	9	

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Resource consents

Section 36, 125, 127, 128, 139 and 150 - Resource Management Act 1991, Local Government Official Information Act.

We charge the actual costs for processing a consent application, apart from a limited number of applications which are subject to a fixed fee as detailed below.

Actual costs include, but are not limited to:

- Staff time spent processing a resource consent/variations/minor corrections at the staff charge out rates detailed in section 1.0.
- Contractor's or consultant's time based on the charge out rate of the contractor or consultant engaged to do the work.
- Disbursements which may include travel costs, expert advice, RICO software use, photocopying / scanning and hearing costs.
- The Council will apply interim invoicing for applications that accumulate costs exceeding \$5,000 during the consent process. Generally these consents would be of significant scope and complexity extending over long periods of time.
- The fee for notified consents (limited and public) must be paid prior to notification. The fee will be the notified consent fee, less the application fee paid at the time the application was lodged.
- Any refund may be used to offset any outstanding balances.

Initial Application Fees:

- The initial application fee acts in substance like a deposit. As work progresses interim invoicing will occur to reflect time and hours spent on the consent.
- A portion of the application fee is non refundable: \$280 for general consents and \$1,000 for forestry consents.

Authority/ Requirement	Subject	2026/27 Fees
	REGIONAL AND DISTRICT RESOURCE CONSENTS (Includes Subdivisions)	
	Application Fee	
Resource Management Act 1991 Section 36	a. Certificate of Compliance / Certificate of Existing Use Rights (Application Fee) (2)	634
	b. Transfer of water consent (partial) to another person within the existing consent term (Application Fee) (2)	2500
	c. Non-notified (Application Fee) (2)	3,000
	d. Notified (Application Fee) (2)	5,160
	e. Bore Permit (Application Fee) (2)	1000
	f. Bundled - More than one activity type bundled together triggers this fee (Application Fee) (2)	3,000
	g. Clustered / Global Consents - Five or more consent applications lodged together triggers this fee (Application Fee) (2)	5,160
	h. Section 127 - variation (Application Fee) (2)	1,445
	i. Section 223 Application Fee (2)	350
	j. Section 224(c) Application Fee (2)	650
	k. Combined Section 223 and Section 224(c) Application Fee (2)	1000
	l. Section 221 - Consent Notice Application Fee (2)	117
	m. Engineering Plan check (including site visits)	500
	n. Forestry Consent Applications	5000
Resource Management Act 1991	ACTUAL FEE	

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
Section 36	a. Section 222 - Completion Certificate plus Bond	219
	b. Section 108(2)(b) - Bond	Actual & reasonable cost
	c. Engineering Plan check (including site visits)*****	Actual & reasonable cost
	d. Section 226 - certificate to separate record of title*	Actual & reasonable cost
	e. Section 241 - certificate to cancel amalgamation*	Actual & reasonable cost
	f. Section 243 - surrender of easements*	Actual & reasonable cost
	g. Executive summary	300



Authority/ Requirement	Subject	2026/27 Fees	
Resource Management Act 1991 Section 36	Whole transfer of Coastal Permits, Water Take consents, Water Permits for Damming or Diverting and Discharge Permits (but not limited to) to another person at the same site within the existing consent term	129	
	Application to reduce the allocated rate of surface water take consent or allocated annual volume of groundwater take consent	Nil	
	Applications for activities identified in regional and district plans that have a zero fee - Activity which only infringes the Soil Conservation (and no other) Rules in the Tairāwhiti Plan ⁽³⁾	Nil	
	Water Take Consent - Non-Refundable Waitlist Payment	61	
	Pre-Lodgement advice/Pre application meeting****	Actual & Reasonable cost	
	Land Use Consent Condition(s) Certification*	Actual & Reasonable cost	
	Section 125 - Extension of Time*	Actual & Reasonable cost	
	Section 128 - Review of consent conditions by consent authority*	Actual & Reasonable cost	
	Section 36 - Miscellaneous Certificates of Compliance*	Actual & Reasonable cost	
	Section 36 - Cancellation of RMA instruments*	Actual & Reasonable cost	
Local Government Act 2002 Section 50	Section 87BB - Deemed Permitted Activity*	Actual & Reasonable cost	
	Right of way approval – Section 348*	Actual & Reasonable cost	
RESOURCE CONSENT ADMINISTRATION			
CIRCULATION FEE			
Resource Management Act 1991 Section 36	Non-notified applications (Circulation to 1 - 3 parties) ⁽³⁾	222	
	Non-notified applications (Circulation to more than 4 parties) ⁽³⁾	274	
	Notified applications ⁽³⁾	455	
	ACTUAL FEE		
	Cancel consent - all processing costs to date, plus fee of:	105	
	Search of Council records for National Environmental Standards requirements - residential site	442	
	Search of Council records for National Environmental Standards requirements - commercial site	501	
SUBSCRIPTION - ACTUAL FEE			
	One Off / First Request - Weekly Monthly Consent Data Report*	128	

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
	HEARINGS	
	Commissioner's costs (external commissioners at applicant's request)*	Actual & Reasonable cost
Resource Management Act 1991 Section 36	Commissioner's costs (at submitter's request)**	Actual & Reasonable cost
	Commissioner's costs (at Council appointment)***	Actual & Reasonable cost
	Objection hearing*****	1000
	DESIGNATIONS	
	Application Fee	
Section 36	Designation (Application Fee) (2)	3200
Section 176A	Outline Plan Consideration (Application Fee) (2)	449
	Outline Plan Waiver (Application Fee) (2)	280
Section 176A(2)(c)	NOTICE OF REQUIREMENT	
	Non-notified (Application Fee) (2)	3000
	Notified (Application Fee) (2)	7224

Notes:

- 1 The Council will charge for additional time processing the consent where this time exceeds the initial application fee paid. Under S36AAB(2), the Council is able to stop processing a consent until this fixed fee is paid.
- 2 Note the Tairāwhiti Plan identifies in Policy that these consents will not be charged for.
- 3 The Resource Consent Administration-Circulation Fee is non-refundable for resource consents returned as incomplete under section 88 of the Resource Management Act 1991.

* Items are charged at actual and reasonable cost unless otherwise identified.

** The submitter(s) pay the actual cost of the application being heard and decided, less any charges payable by the heard and decided.

*** The applicant pays the actual cost of the application being heard and decided, less any discount percentage as per Council's hearings discount policy where commissioners have been used because Council has a greater interest than the public. Additional charges will apply where actual costs exceed the initial application fee. The applicant is responsible for all actual costs associated with a hearing on an objection.

**** First hour of one staff members time is provided free of charge. Thereafter staff time for pre-lodgement advice/pre-application meetings are charged in accordance with the fees & charges schedule. These costs will include administrative time, preparation, actual meeting time and follow up advice.

***** Additional charges will apply where actual costs exceed the initial application fee. The applicant is responsible for all actual costs associated with a hearing or an objection.

Staff time in preparing reports and attending hearings will be charged at actual time. Miscellaneous charges (copying, venue hire, printing, etc.) will be charged at actual cost.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Compliance monitoring and enforcement

The Compliance Monitoring and Enforcement Team charge actual and reasonable costs for all permitted activity, consent and non-compliance monitoring. Actual and reasonable costs include, but are not limited to:

- Staff time spent monitoring sites, including travel time, desk top monitoring (data/technical analysis etc.), meetings, phone calls, tests and samples
- Contractor's or consultant's time based on the charge out rate of the contractor or consultant engaged to do the work
- Disbursements which may include travel costs, expert advice, photocopying / scanning

Authority/ Requirement	Subject	2026/27 Fees
REGIONAL AND DISTRICT RESOURCE CONSENTS		
RESOURCE MANAGEMENT ACT 1991 SECTION 36		
CONSENT MONITORING		
	Set up the resource consent monitoring programme	197
	Fee for late submissions and/or incorrect submission of records (including data) and monitoring reports as required by consent or Resource Management Act Regulations	237
	Site Inspection (site visit)	Actual & reasonable cost
	Inspection Report (i.e CME report/Fieldsheet)	Actual & reasonable cost
	Travel Time (including kms)	Actual & reasonable cost
	Monitoring administration	Actual & reasonable cost
	Desktop Monitoring - including data/technical analysis, review of plans (including management plans)	Actual & reasonable cost
	Disbursements including tests and samples	Actual & reasonable cost
	Correspondance (including meetings, emails, letters and phonecalls)	Actual & reasonable cost
	External specialists/consultants including technical advice	Actual & reasonable cost
REGIONAL AND DISTRICT RESOURCE CONSENTS - HEARINGS		
	Commissioner costs	Actual & reasonable cost
RESOURCE MANAGEMENT ACT 1991		
National Environmental Standard for Plantation Forestry Part 3 & National Environmental Standard Commercial Forestry Regulations	PERMITTED ACTIVITY MONITORING –FORESTRY	
Regulation 106 (aaa)	Permitted Activity monitoring for Regulation 9 (afforestation)	Actual & reasonable cost
Regulation 106 (a)	Permitted Activity monitoring for Regulation 24 (earthworks)	Actual & reasonable cost
Regulation 106 (b)	Permitted Activity monitoring for Regulation 37 (river crossings)	Actual & reasonable cost
Regulation 106 (c)	Permitted Activity monitoring for Regulation 51 (forestry quarrying)	Actual & reasonable cost
Regulation 106 (d)	Permitted Activity monitoring for Regulation 63 (harvesting)	Actual & reasonable cost

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
Resource Management Act 1991	PERMITTED ACTIVITY MONITORING –FRESHWATER	
National Environmental Standard for Freshwater 2020 (NESF) Part 4, Regulation 75	Permitted activity monitoring for freshwater regulations	Actual & reasonable cost
Tairāwhiti Resource Management Plan	PERMITTED ACTIVITY MONITORING	
Section 36 and Section 36AAA of the RMA (Resource Management Act 1991)	All permitted activities under the Tairāwhiti Resource Management Plan *This includes responding to and investigating complaints or incidents where a breach has been established	Actual & reasonable cost
Resource Management Act 1991	MEASURING AND REPORTING OF WATER TAKES REGULATIONS 2010	
	Water Use Returns and Audits (Annual Fee)	
	Web portal/text water meter entry fee	182
Telemetered is automatic readings to GDC	Telemetered water meter entry fee	107
	Telemetered or web portal/text entry - each additional water meter	48
	Fax/email/standard post	275
	Fax/email/standard post - each additional water meter	94
	Where not set up to take water	94
	Other Fees	
	Compliance audit where water meters don't meet standards	333
	Site Visits	Actual & reasonable cost
	ENFORCEMENT FEES	
Resource Management Act 1991 Section 36	Council administration charge for drafting and issuing enforcement actions, including but not limited to Abatement notices and Enforcement Orders (does not include any additional costs of non-compliance)	Actual & reasonable cost
	Fee for late submissions and/or incorrect submission of records (including data) and monitoring reports as required by consent or Resource Management Act Regulations	237
	Monitoring of enforcement actions, including but not limited to Abatement notices and Enforcement Orders	Actual & reasonable cost

Environmental science monitoring

Section 36, 125, 127, 128, 139 and 150 - Resource Management Act 1991, Local Government Official Information Act.

Authority/ Requirement	Subject	2026/27 Fees
	REGIONAL IMPACT/MONITORING/SCIENCE CHARGES (ongoing consents)	
	Air discharge	248
	Air discharge – large	494
	Discharge to land or water: 0-100m ³ /day	248
	Discharge to land or water - large: >100m ³ /day	494
	Water takes surface water: <25l/s, or groundwater: < 200,000 m ³ /year	248
	Water takes surface water: 25l/s -60l/s, groundwater: 200,000 - 500,000 m ³ /year	859
Resource Management Act 1991 Section 36	Water take surface water: 60 l/s - 100 l/s, groundwater: >500,000 m ³ /year	1227
	Water take surface water: >100 l/s	2448
	Gravel/Sand abstraction: >10,000-10,000m ³ /year	248
	Gravel/Sand abstraction: >10,000m ³ /year	370
	Forestry harvest: < 200 ha	126
	Forestry harvest: >200ha	248
	Quarry/other earthworks	77
	Native vegetation clearance	77

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Policy planning

Section 36 and Part 2, Schedule 1 Resource Management Act 1991 and Sub Part 5 (Section 197 to Section 211) Local Government Act 2002.

Authority/ Requirement	Subject	2026/27 Fees
Resource Management Act 1991 Section 36 AND Part 2, Schedule 1	PRIVATE PLAN CHANGES - initial application fee	18,332
	Note: Council may reduce the initial application fee to the estimated actual and reasonable costs if staff consider this is likely to be significantly less than the initial application fee .	
	The Council may, at its discretion, charge the costs incurred to date before initiating the following milestones:	
	<ul style="list-style-type: none"> • Before the request for the change to the policy statement or plan is included on the committee agenda; and • Before the matter is included on the agenda of the Hearings committee or other committee for decision. 	
Local Government Act 2002 Sub Part 5 (s.197 to s.211)	The Council may also, at its discretion, require a initial application fee of the anticipated cost of commissioning any report in relation to the request. Costs associated with any request for a change to a policy statement or plan that is adopted by the Council, as if it was a change made by itself, will not be recovered from the applicant and a refund will be given of any charges paid.	
	DEVELOPMENT CONTRIBUTIONS	
	Council will assess resource consent and building consent applications for development contributions in accordance with its current policy, available on the GDC website.	In accordance with the 2024 Policy
	COST OF HARD COPY PLANS (excl Postage)*	
	Tairāwhiti Resource Management Plan	1,624

Note:

Items are charged at actual cost unless otherwise identified.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Building services

Authority/ Requirement	Subject	2026/27 Fees
	Project information memoranda	
	Minor Projects	*
	Residential ⁽¹⁾	362
	Commercial ⁽¹⁾	414
	Industrial ⁽¹⁾	455
Building Act 2004 Section 240 Local Government Act 2002	Project Information Memorandum for entities which will not obtain a building consent.	527
	Note: Costs quoted are the minimum fees incurred and may be more.	
	Land information memoranda (LIM)	
	1. Residential: Under 1 hectare	
	= 10 working days ⁽¹⁾	416
	2. Commercial/Industrial/Rural or Residential greater than 1 hectare	
	= 10 working days (application fee) ⁽¹⁾	667
	Note: Costs quoted are the minimum fees incurred and may be more.	
	Forestry Blocks - If in doubt regarding the category please contact Gisborne District Council	*
	Large Properties will be charged accordingly.	*
Resource Management Act 1991 Section 36	Record retrieval fee	59
	Property search	
	Residential property search	81
Building Act 2004 Section 219 & 240	Rural package (base fee) balance to be charged at time and materials basis on completion or termination of application	75
	Most recent floor and site plan	22
	Plumbing and drainage plan	19
	Specific plan/permit	19
	Commercial	126
	Most recent site plan, floor plan, elevations, cross sections	52
	Most recent floor and site plan	22
	Plumbing and drainage plan	19
	Specific plan/permit	19
Local Government Act 2002 Section 150	Overseas Investment Certificates	*

Note:

* Special Instructions: Should special circumstances exist that result in a field inspection and/or substantial research, Council reserves right to charge any additional fees that are appropriate based on the amount of time required to provide the requested information. The cost will be based on the hourly rate in Section 1.0.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
	Rural Address Property Identification (RAPID) No.	
Local Government Act 2002 Section 150	To allocate and supply RAPID number and plate	31
	Product Delivery	
	Courier/ postage costs	*at cost
Building Act 2004 Section 72 (Building Subject to Hazard)	Record of Title Registration	
	Sections 73 and 74 Notice	362
	Removal of above registration	362
Building Act 2004 Section 75 (Building over two or more Separate Lots)	Record of Title Registration	
	Sections 77 and 78 Notice	362
	Removal of above registration	362
	Common Drains Section 461 - LGA 1974	*at cost
Local Government Act 2002 Section 150	Entry of Building Report to Property File	75
	Copy of Record of Title	25
	Copy of Consent Notice (base fee)	20
	Copy of each additional Consent Notice	10
Building Act 2004	Building Consent Exemption (record on Property File)	
	Exemptions	149
	Scanning of Building Consent Plans Disbursements	
	Standard fee (all A4 and A3)	48
	Standard fee for consecutive 100 pages	27
	A2, A1 plans - per sheet	19
Building Act 2004 Section 240	Note: Scanning fee is not applicable to digitally lodged or fixed fee consents.	
	Printing of Building Consent Plans Disbursements	
	Standard fee (A4 and A3 sheets) - up to 100 pages	63
	Standard fee for consecutive 100 pages	38
	A2, A1 plans - per sheet	19

Note:

Printing fee is not applicable to fixed fee consents.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees	
BUILDING CONSENTS			
Building Act 2004 Section 219 & 240	1	New Structures, Additions and Alterations (initial application fee) (⁽¹⁾balance to be charged at time and materials basis on completion or termination of application	
		Alterations and garages ⁽¹⁾	650
		New dwellings ⁽¹⁾	1,000
		Commercial up to and including \$1m ⁽¹⁾	1,200
		Commercial or other above \$1m ⁽¹⁾	2,500
	2	Fireplaces ⁽²⁾	
		Freestanding ⁽²⁾	544
		In-Built ⁽²⁾	718
	3	Marquees	400
	4	Demolition - initial application fee* ⁽²⁾ balance to be charged at time and materials basis on completion or termination of application	
	a. Residential (includes 1 inspection) # ⁽²⁾	312	
	b. Commercial (includes 2 inspections) # ⁽²⁾	544	
	# Additional inspections at cost # Plus footpath and sign damage bond (as overleaf)		
Local Government Act 2002 Section 150 Building Act 2004 Section 219 & 240 Resource Management Act 1991 Section 36	5	Sign Consent	*
	Note: Some signs will require land use consent - see 2.0 Resource Consents	*	
Building Act 2004 Section 219 & 240	6	Pools up to \$19,000 - initial application fee⁽³⁾ balance to be charged at time and materials basis on completion or termination of application	
		In-ground swimming pools, fence and drainage ⁽²⁾	784
		Above ground swimming pools, fence and drainage including fencing existing pool ⁽²⁾	545
		Three yearly inspection of swimming pool fencing as required by the Building Act 2004 Revisit for non-compliant pool after check *	194
		Entry of swimming pool inspection report from IQPI onto property file	74
	7	Minor Building Consent (4) Work under minor building consent must be for a residential project under the value of \$19,000 and meet the criteria listed on the Application for Minor Building Work form. ⁽²⁾	784
	8	Solar Panels (restrictions apply)	681

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
	FOOTPATH and SIGN DAMAGE	
Building Act 2004 Section 219 & 240	Footpath damage - refundable initial application fee# Note: GST exempt	1,000
	Footpath damage (CBD per metre street frontage) - refundable initial application fee# Note: GST exempt	300
	Oakview subdivision - footpath damage - refundable initial application fee Note: GST exempt	2,000
	# Plus Administration Fee - non-refundable	73
	TECHNICAL PEER REVIEWS	
Building Act 2004 Section 219 & 240	Peer review fee (charged at cost)	*
	ACCREDITATION LEVY CHARGE (applies to all building consents)	
Building Act 2004 Section 219 & 240	<i>Note: Levy is already included in fixed fee consents</i>	
	\$1.00 per \$1,000 - Minimum fee	32
	\$1.00 per \$1,000- Maximum Fee	1,000
	CODE COMPLIANCE CERTIFICATE (CCC)	
Building Act 2004 Section 219 & 240	<i>Note: Fee already included in fixed fee consents</i>	
	CCC - Residential and small projects	105
	CCC - Standard commercial	303
	CCC - Large commercial (with fire design, occupancy >100, or multi-unit >10)	602
	CHANGES TO BUILDING CONSENT	
Building Act 2004 Section 219 & 240	Amendment to building consent	*
	Extension to building consent	50
	Consent re-activation fee (no activity for more than 5 years)	120
	Record retrieval fee	59
	Refused building consents - all processing costs to date, plus fee of:	103
	COMPLIANCE SCHEDULES	
Building Act 2004 Section 219 & 240	Schedule application base fee	149
	Plus fee per feature identified in schedule +	54
	Amendment to compliance schedule base fee	135
	Plus fee per feature removed/added or altered +	54
	BUILDING WARRANT OF FITNESS	
Building Act 2004 Section 219 & 240	Building warrant of fitness site audit	197
	Process building warrant of fitness	120
	CERTIFICATE OF ACCEPTANCE - Relevant building consent fees plus	822
Building Act 2004 Section 97(d)		



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
Building Act 2004 Section 219.01	CERTIFICATE FOR PUBLIC USE	232
	RENEW CERTIFICATE FOR PUBLIC USE	140
	INFORMATION ON BUILDING CONSENTS (i.e. schedules, compiled data)	*
	SPECIAL SERVICES	
	Disbursements : Mileage	\$1.26
	Disbursements : Other	*at cost
	AMUSEMENT DEVICES (GST Exclusive)	
Amusement Devices Regulations 1978	Single device	10
	Each additional device	2
	Each device beyond 7 days	1
	Plus administration, processing and inspection	*at cost
	INSPECTIONS	
Local Government Act 2002 Section 150	Where applicable (per hour)	197
	Minor Variation	250
	DEVELOPMENT CONTRIBUTIONS	
Local Government Act 2002 Sub Parts (s .197- s.211)	Council will assess building consent applications for development contributions in accordance with its current policy (available on the GDC website)	In accordance with current policy
	Appeals	*at cost

Notes:

* Items are charged at actual and reasonable cost unless otherwise identified.

1. Items are charged at actual and reasonable cost to memorandum/consent stage. Charges for subsequent required inspections are made at uplift of consent on the basis of specific quoted schedule. Council reserves the right to recover additional inspection charges made necessary by action or inaction of consent holder. Each inspection type is charged at a standard rate. On visits where more than one inspection type is undertaken each incurs a fee.

2. Initial application fee and standard fee includes set number of inspections and standard processing time. Any additional inspections or time to process the consent will be charged at cost.

3. Pools on a hill/slope or with a value of over \$20,000 will require a full actual and reasonable cost Building Consent.

4. Jobs that require only one inspection will be at a lesser rate. This is at the discretion of Council building official.

A Ministry of Business, Innovation and Employment (MBIE) levy is charged at the rate of \$1.75 inc GST for each \$1,000 or part thereof of total building value (plumbing and drainage included) when the total value of building work for which consent is sought is \$20,444 inc GST or more. A Building Research Association of New Zealand (BRANZ) levy is charged at the rate of \$1 of each \$1,000 or part thereof of the total building value (plumbing and drainage included) when the total value of building work for which consent is sought is \$20,000 or more. Some of the fees are determined by statute or regulation and Council is not able to change them. They are subject to change on direction without notice. Council reserves the right to increase charges for Land Information New Zealand should these increase.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

The building services fees and charges relate to the following regulations:

- Building Act 2004, S. 45.01(d), S.72, S.75, S.240, S.219(d)
- Local Government Act 2002, S.150 and Sub Parts S.197-S.211
- Public Places Bylaw
- Amusement Devices Regulations 1978
- Resource Management Act 1991, S.36
- Local Government Official Information and Meeting Act, S.44A



Environmental health services

Registrations

Authority/ Requirement	Subject	2026/27 Fees	
Food Act 2014	New registration		
	Processing registration of risk based measure based upon a template or model issued by MPI of a business subject to a national programme:		
	Fixed fee ⁽¹⁾	369	
	Multisite business - extra fee per additional site ⁽¹⁾	175	
	Per hour for every extra hour of process time ⁽²⁾	197	
	Renewal of registration		
	Processing annual renewal of existing registration:		
	Fixed fee ⁽¹⁾	221	
	Food Act 2014 Section 204 Food Regulations 2015	Multisite business - application per additional site ⁽¹⁾	100
		Per hour for every extra hour of process time ⁽²⁾	197
Amendment to registration			
Processing amendment to registered risk based measure based on a template or model issued by MPI or to registration of a business subject to a national programme:			
Fixed fee ⁽¹⁾ Significant ⁽³⁾		213	
Fixed fee ⁽¹⁾ Minor ⁽⁴⁾		164	
Per hour for every extra hour of process time ⁽²⁾		128	
Ministry of Primary Industries (MPI) domestic food business levy A collection fee may be added by the territorial authority.		99.19	
Verification ⁽⁵⁾			
Conducting verifications. Charges include time spent on scheduling and final administration, preparation, on site or remote verification, reporting and follow up.			
Per hour for officer time ⁽⁵⁾	197		
Per hour for administration time ⁽⁵⁾	132		
Technical specialist required - at cost ⁽⁵⁾	at cost		
Food Act 2014 Section 204 Food Regulations 2015	Overdue Corrective Action Follow up. Charges include time spent on email, phone calls, site visits, assessment, outcome changes and administration	197	
	Compliance and monitoring: (charge per hour) ⁽⁵⁾		
	Conduct complaint driven investigation resulting in issue of improvement notice by food safety officer.	197	
	Conduct emergency investigation resulting in issue of direction or seizure notice.		
	Disposal costs for seized food or food related accessories. ⁽⁵⁾	at cost	
	Storage costs for seized food or food related accessories. ⁽⁵⁾	at cost	
	Application for review of issue of improvement notice ⁽⁵⁾	197	
	Monitor food safety and suitability ⁽⁵⁾	197	

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
	Cancellation of verification audits ⁽⁵⁾	
	These can come on same working day or non-attendance by essential personnel preventing completion of a verification.	
	Loss of 1 hour cost recovered at:	197
	Mentoring services: (charge per hour)	197
Authority/ Requirement	Subject	2026/27 Fees
	Environmental Health Services	
Health (Registration of Premises) Regulations 1966 Regulation 7	Change of ownership of registered or licensed premises ⁽¹⁾	164
Local Government Act 2002 Section 150	Application Fee for Proposed New Registered or Licensed Premises (excluding food) ⁽¹⁾	215
	Funeral Directors Annual Registration and Inspection	
Health (Registration of Premises) Regulations 1966 Regulation 7	Health Burial Regulations 1946 Regulation 13	402
	Camping Ground Registration and Inspection	
Camping Ground Regulations 1985 Regulation 3	Annual	588
	Limited Duration Camping Grounds	496
	Offensive Trade Registration and Inspection	
Health Act 1956 Section 54 (1)	Offensive Trade Fee	402
	Saleyard Annual Registration	
Health Act 1956 Section 58	Small	309
	Large	402
Local Government Act 2002 Section 150	Annual Hygiene Inspection and Administration Fee for Premises Handling Food or Alcohol but exempted from Registration Under Food Act	197



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
HARBOURMASTER		
Gisborne District Navigation and Safety Bylaw	Application for suspension or exemption	73
	Plus Disbursements	at cost
Local Government Act 2002 Section 150 General Harbour (Nautical and Miscellaneous) Regulations 169, Section 21 Gisborne District Navigation and Safety Bylaw	Removal of vessel or obstruction (per hour), plus vessel hire and any other contractor costs.	219
Tier 1 Marine Oil Spill Plan Assessment		
Local Government Act 2002 Section 150	Lodgement	48
	Assessment (per hour)	219
	Audit (per hour)	219
Harbour Master and Boat Charge out rates		
Gisborne District Navigation and Safety Bylaw	Per Hour (or part thereof)	350
	Per Half Day (up to four hours)	1000
	Per Day (up to eight hours)	2000

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
Local Government Act 2002 Section 150 Gisborne District Mobile Shops, Hawkers, Stalls and Itinerant Traders Bylaw	Mobile Traders Licence (registration fee) (6)	197
	Subsequent inspection of Mobile Shop, Hawker or Itinerant Trader per hour	197
	Follow up visit to assess compliance of permit holder -per hour	197
	Special Duties	
	Charge out per hour	197
	Plus Disbursements	at cost
	Subsequent monitoring visit as a result of non-compliance with a Health Act notice (per hour)	197
	Gambling Venue Consent	
	Application fee	299
	Plus notification/hearing costs	at cost
Local Government Act 2002 Section 150	Extract from record	42
	Miscellaneous activity plus special events not otherwise chargeable (per hour)	197
	Plus Disbursements	at cost
	Litter/Rubbish	
	Investigation and clean-up of litter and dumped rubbish (per hour)	197
	Plus Disbursements	at cost
Gisborne District Keeping of Animals, Bees or Poultry Bylaw	Application for approval to keep animals, bees or poultry and first monitoring visit ⁽⁷⁾	117
	Monitoring and enforcement (per hour)	197

Notes:

- 1 Payable by the applicant on application.
- 2 Any remainder, to fixed fee, payable within 20 working days of issue of invoice.
- 3 Significant amendment means a change in the risk based measure.
- 4 Minor amendment means a change to registration or scope details.
- 5 Per hour of officer time, payable within 20 days of issue of invoice.
- 6 If a food business, food registration and verification fees will also apply.
- 7 Compliance Monitoring & Enforcement Manager may waive if application was made voluntarily and not subject to a complaint.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Alcohol licensing

Sale and Supply of Alcohol (Fees) Regulations 2013 - S.7, S.18, Local Government Act 2002, S.150.

Authority/ Requirement	Subject	2026/27 Fees	
	DISTRICT LICENSING COMMITTEE (includes annual and registration fees)	Charges are GST exclusive.	
	Registration fees		
	On Licence	140 -1,250	
	Renewal On Licence	140 -1,250	
	Variation or cancellation to conditions of On Licence	140 -1,250	
	On Licence (BYO)	140 -1,250	
	Variation or cancellation to conditions of On Licence (BYO)	140 -1,250	
	Renewal On Licence (BYO)	140 -1,250	
	Conveyance On Licence	140 -1,250	
	Off Licence	140 -1,250	
	Renewal Off Licence	140 -1,250	
	Variation or cancellation to conditions of Off Licence	140 -1,250	
	Club Licence	140 -1,250	
	Renewal Club Licence	140 -1,250	
	Variation or cancellation to conditions of Club Licence	140 -1,250	
Sale and Supply of Alcohol (Fees) Regulations 2013	Registration Fee category	Application Fee	Annual Fee
	Very low	368	161
	Low	609.50	391
	Medium	816.50	632.50
	High	1023.50	1035
	Very High	1207.50	1437.50
	Other Application fees		
	Manager's Certificate	275	
	Renewal Manager's Certificate	275	
	Extract from record	50	
	Permanent Club Charters Annual Fee	550	
	<i>NOTE: All fees set by regulation. Set Value of fee is payable to Alcohol Regulatory Licensing Authority for above.</i>		
	Special Licence - Application Fees		
Sale and Supply of Alcohol (Fees) Regulations 2013	Class 1 - One large event or more than three medium events or more than 12 small events	500	
	Class 2 - One to three medium events or three to 12 small events	180	
	Class 3 - One or two small events	55	
	Temporary Authority	258	
	Compliance Certificate		
Local Government Act 2002 Section 150	Compliance Certificate (Building Act and Resource Management Act) for new premises or premises seeking variations.	203	

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Notes:

All fees set by regulation. Set Value of fee is payable to Alcohol Regulatory Licensing Authority for above.

In the event the application is withdrawn, consideration will be given by the Regulatory Services Manager for a refund. Administration costs will be charged prior to any refund being made. There will be no refund on Special Licence applications. Fees are set by regulation and are outside Council's control. They are subject to change without notice.



Enforcement

Authority/ Requirement	Subject	2026/27 Fees
Litter Act 1979 Section 15(1)(a)	The depositing of any litter in or on any public place (definitions as below):	
	- Minor	100
	- Medium	200
	- Major	400
Litter Act 1979 Section 15(1)(b)	The depositing of any litter in or on any private land without the consent of its occupier (definitions as below):	
	- Minor	100
	- Medium	200
	- Major	400
Litter Act 1979 Section 15(1)(a) Section 15(1)(b)	Having deposited any litter in or on any public place or in or on any private land without the consent of its occupier, leaves the litter there (definitions as below):	
	- Minor	100
	- Medium	200
	- Major	400

DEFINITIONS**(A) Minor Littering - INFRINGEMENT FEE \$100**

Minor littering is defined as depositing in or on a public place or in or on private land without the consent of the occupier:

- | | |
|--------------------|----------------------------------|
| • Cigarette butts | • Takeaway food/drink containers |
| • Wrappers/paper | • Fish and chip papers |
| • Chewing gum | • Plastic drink bottle(s) |
| • Small food waste | • Aluminium cans |

NOTE: For cigarette butt littering, this is a two-step enforcement process.

First Step: Educate/warning – offender advised this is not acceptable.

Second Step: If a person is found depositing cigarette butt litter, having already been warned, an infringement fee of \$100 will be issued.

DEFINITIONS**(B) Medium Littering - INFRINGEMENT FEE \$200**

- Single used disposal nappy or nappies
- Small dumping (e.g. shopping bags) – domestic/commercial waste in or by public litter bins
- Small dumping in or by commercial waste bins/clothing bins/recycling stations
- Persistent use of unofficial bags without Council stickers
- Small insecure load from truck or trailer
- Domestic waste placed in a Council litter bin.

Small dumping defined as - one shopping bag or single item

Small insecure load - paper, single item, grass clippings, dust that has come off a truck or trailer

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

DEFINITIONS**(C) Major Littering - INFRINGEMENT FEE \$400**

Major littering is defined as depositing in or on a public place or in or on private land without the consent of the occupier:

- Household waste
- Commercial waste
- Any other litter defined in the Litter Act 1979 not defined as a minor or medium littering above.
- Green waste
- Car parts

Other Definitions

Domestic Waste - waste generated in households, both urban and rural

Commercial Waste - waste generated by commercial businesses, institutions and small industrial businesses such as retail and construction

NOTE: Sections 15(2) and 16 of the Litter Act 1979 define the depositing of glass or glass bottles (or broken glass bottles) as a dangerous form of litter and thus considered by Council as a major littering offence. The decision whether to issue an infringement notice for major littering or to refer the matter to the District Court will be determined on a case-by-case basis, based on the severity and malicious intent of the alleged offence.

Authority/ Requirement	Subject	2026/27 Fees
Gisborne District Public Places Bylaw Clause 6.2(a)	No person shall play any game or use any object including skating devices, cycles or motorised scooters recklessly or in a manner which may intimidate, cause annoyance or inconvenience, be dangerous or injurious or cause an obstruction or nuisance to persons in the public place, or damage the public place.	
	- First offence	73
	- Second offence	131
Gisborne District Public Places Bylaw Clause 6.2(b)	No person shall drive any vehicle in a manner that is dangerous or inconsiderate to pedestrians or other vehicles.	
	- First offence	73
	- Second offence	131
Gisborne District Public Places Bylaw - Clause 9.1(c)	The depositing of any household or trade refuse in or around a public litter receptacle on any public place.	131
Gisborne District Public Places Bylaw - Clause 9.2	Causing, permitting or suffering any litter to escape from a receptacle or vehicle onto any public place.	131
Gisborne District Public Places Bylaw - Clause 17.1	No person shall ride a skating device in any area defined in the schedule of this bylaw:	
	- First offence	73
	- Subsequent offence	131
Gisborne District Public Places Bylaw - Clause 17.2	No person shall ride a skating device on any footpath outside areas defined in the schedule of this bylaw without due care to ensure no damage is caused to any property or without reasonable consideration for other persons using the footpath:	
	- First offence	73
	- Subsequent offence	138
Resource Management Act 1991 Section 336(2)(b)	Return of seized equipment - stereos	261
Resource Management Act 1991 and Resource	Infringement offences	As per regulations



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Subject	2026/27 Fees
Management (Infringement Offences) Regulations 1999		
Local Government (Infringement Fees for Offences Gisborne District Navigation Bylaw) Regulations	Infringement offences	As per regulations

Notes:

These fees and charges refer to the following regulations:

- Health (registration of premises) Regulations 1966 - Regulation 3 and 7
- Local Government Act 2002, S.150
- Camping Ground Regulations 1985 - Regulation 3
- Health Act 1956 - S.54(1), S.58
- Food Hygiene Regulations 1974 - Regulation 4(1), (2), Regulation 83,
- Food Act 2014 - S.204
- Food Regulations Act 2015
- General Harbour (Nautical and Miscellaneous) - Regulations 169, Section 21
- Resource Management Act 1991
- Maritime Transport Act 1994

These fees and charges are in line with the following Council bylaws:

- Gisborne District Mobile Shops, Hawkers, Stalls and Itinerant Traders Bylaw
- Gisborne District Navigation and Safety Bylaw
- Gisborne District Keeping of Animals, Bees or Poultry Bylaw

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Animal Control

Authority/ Requirement	Dogs	Fee (If paid by 31.7.26)	De-sexed Fee (If paid by 31.7.26)
	DOG REGISTRATION	Penalty of 25% is applied on top of charges shown below, if paid after 31 July 2025	
Dog Control Act 1996 Section 37	Rural livelihood - working dogs ^{*2}	62	56
	Normal urban and including those in rural areas not required for rural livelihood [*]	112	101
	Dangerous dog owner (rural and urban) [*]	168	152
	Probationary dog owner (rural and urban) [*]	166	150
	Selected owner policy ^{1&**}	78	71
	Selected owner - Superannuitants [*]	63	57
	Superannuitants [*]	74	67
	NZ licensed dog owner [*]	67	61
	Guide and hearing dogs	0	0
	Replacement Dog tag	18	
	IMPOUNDING DOGS		
	Between 8.00am and 4.30pm on weekdays		
	- First impounding		75
	- Second impounding		87
	- Subsequent impounding		120
	After Hours and weekends		
Dog Control Act 1996 Section 68	- First impounding		87
	- Second impounding		100
	- Subsequent impounding		132
	Sustenance per day		28
	Advertising		Actual & reasonable cost

Notes:

* Penalty of 25% for late payment applies to all dogs registered after 31 July 2026.

** Selected Owners who do not pay by 31 July 2026 revert back to standard owner rate plus penalty for late payment.

*** No new applications for Licensed Owners will be accepted from 1 July 2019.

¹ To be eligible for Selected Owner discount, the dog owner must pay registration fees on time and their dog has no infringement history, and the owner must agree to property inspections by Animal Control officers to insure required standards are met. The new metal tags are to be returned on application of a refund.

² Working dogs registration fees are capped at the first 6 dogs per owner.

New dog registration after 31 July 2026 will be pro-rated depending on the number of months remaining in the dog registration year and when the dog turns 3 months old.

Discount for De-sexing – with proof from licenced veterinarian, a 10% discount may be applied to registration of all qualifying dogs paid by 31 July 2026.

Sections 37 and 68, Dog Control Act 1996 and Section 14 and 15(1), Impounding Act 1955.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Authority/ Requirement	Stock ranging/impounding	2026/27 Fees
	SHEEP	
	Between 8.00am and 4.30pm on weekdays	
	- First impounding	87
	- Second impounding	102
	- Subsequent impounding	140
Impounding Act 1955 Section 14 - Sheep	After Hours and weekends	
	- First impounding	100
	- Second impounding	113
	- Subsequent impounding	152
	Sustenance (per day)	Actual & reasonable cost
	Advertising	Actual & reasonable cost
	HORSE AND CATTLE	
	Between 8.00am and 4.30pm on weekdays	
	- First impounding	158
	- Second impounding	184
	- Subsequent impounding	255
Impounding Act 1955 Section 14 Horse and Cattle	After Hours and weekend	
	- First impounding	171
	- Second impounding	197
	- Subsequent impounding	268
	- Sustenance (per day)	Actual & reasonable cost
	- Advertising	Actual & reasonable cost
	DRIVING CHARGES	
	Stock control charge out rate (per hour)	129
Impounding Act 1955 Section 15(1)	Plus Disbursements:	Vehicle cost/km
	- Mileage	\$1.26
	- Others	Actual & reasonable cost

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Parking

Refer to the Gisborne District Traffic and Parking Bylaw

Authority/ Requirement	Subject	2026/27 Fees
	Parking prices are under review and are subject to change, please refer to the Gisborne District Council website. The Parking fees apply from 8.30am to 5pm on Monday to Friday and 9am to 12 noon on Saturday	
Gisborne District Traffic and Parking Bylaw	Parking 2 hours CBD metered parking spaces Gladstone Road, Bright Street, Hardy Lane and Peel Street (per hour)	2.50
	Parking 2 hours CBD metered parking spaces Derby Street, Grey Street, Lowe Street, Palmerston Road and Reads Quay (per hour)	2.00
	Parking 8 hours CBD metered parking spaces Grey Street car park, Customhouse Street and Reads Quay (per hour)	1.50
	Parking 2 hours Maximum, Library Car Park (per hour)	2.50
	CBD Contractor's Parking Permit (per week)	15.00
	CBD Resident's Parking Permit	194
	Timed Parking Offences and Infringement Fees (Note: Fee increases on time factor)	
Land Transport (Offences and Penalties) Regulations 1999	Parked at an expired meter	20
	Displayed expired parking authorisation	20
	Time variations of timed offences ⁽¹⁾	
	Not more than 30 minutes	20
	More than 30 minutes but not more than one hour	25
	More than one hour but not more than two hours	36
	More than two hours but not more than four hours	51
	More than four hours	71
Failing to display parking authorisation ticket in Pay and Display area	70	

Notes:

¹ Indicates authority also under Section 139 Land Transport Act 1998

All other parking infringement fees and stationary vehicle offences infringement fees are set by statute, specifically Schedule 1 of Land Transport (Offences and Penalties) Regulations 1999.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Gisborne theatres

War Memorial Theatre

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire: Performance day	1,860	1,320	575	1,180	630	1,690
Theatre Hire: Set up or rehearsal day	550	550	280	550	290	550
Additional shows: (on same day extra charge)	660	440	280	0	0	0
Foyer Only:	660	550	440	550	440	825
Green Room Only:	\$40 per hour (minimum 3 hours)					
War Memorial Theatre Additional Charges:						
Energy charges	*45¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	\$300 for first day & \$100 for each additional day					
Sound system basic, including 1 microphone	\$200 for first day & \$50 each additional day					
Use of Kitchen	\$85 (Additional cleaning fee if kitchen not left clean)					
Tablecloths	\$12 each					
Raised staging, per section	\$40 per day (external hire)					

Notes:

All scheduled fees and charges are inclusive of GST, unless otherwise stated.

A hire initial application fee will be required to confirm a booking.

Proprietary Ticketing Services. Licensed Premises.

* Fees relating to Theatre additional charges are subject to change and may be updated at any time during the year based on actual costs that Council incurs.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Lawson Field Theatre

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire:	945	735	425	735	425	1115
Theatre Hire: Set up or Rehearsal day	385	330	190	340	190	340
Additional shows: (on same day extra charge)	330	280	215			
Theatre Hire Half Day: (8am-12pm or 1-5pm)				395	270	
Theatre Hire Evening: (6-11pm)				565	350	
Rose Room Only Full Day:	510	450	320	495	320	495
Rose Room Only Half Day: (8am-12pm or 1-5pm)				280	190	280
Rose Room Only Evening: (6-11pm)	395	340	270	330	270	330
Commercial Kitchen	\$30 per hour, \$90 per half day, \$150 per full day.					
Lawson Field Theatre Additional Fees:						
Energy charges	*35¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	Theatre \$200 first day & \$50 each additional day Rose Room \$60					
Sound system basic, including 1 microphone	Theatre \$150 first day & \$50 each additional day Rose Room \$40 (Full sound system quote available on request)					
Use of Kitchen	\$85 (Additional cleaning fee if kitchen not left clean)					
Tea and coffee Service minimum 20 people	\$2.50 per person					
Tablecloths	\$12 each					



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations

Raised staging, per section \$40 per day (external hire)

Notes:

All scheduled fees and charges are inclusive of GST, unless otherwise stated.

Hire charge includes tables and chairs.

Theatre Hire may include access to Rose Room, subject to availability.

To qualify for Half Day or Evening hire, the entire event (including all set up and packdown) must fit into the specified hours. If any event activity takes place in the venue outside of these hours, then it will revert to Full Day hire charge.

A hire initial application fee may be required to confirm a booking.

Proprietary Ticketing Services. Option for Licensed Premises.

* Fees relating to Theatre additional charges are subject to change and may be updated at any time during the year based on actual costs that Council incurs.

Gisborne Sound Shell

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations

Per Day (minimum) 1,655 - 1,135 - - -

Set up or rehearsal day 50% daily hireage

Ticketing services available. Contact halls@gdc.govt.nz

No private functions

Sound Shell Additional Charges:

Energy charges *35¢ per unit metered

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

HB Williams Memorial Library

Item	Loan period	2026/27 Fees
Artworks	6 weeks	5
Periodicals	2 weeks	1
Interloans - plus any fees from loaning libraries	Various	12
Replacement membership cards		12
Photocopying - A3 b/w	N/A	0.40
Photocopying and printing - A4 b/w	N/A	0.20
Photocopying - A3 colour	N/A	2
Photocopying - A4 colour	N/A	1
Decommissioned books - standard		2-5
Book bag		6
Splendid Isolation - Book - wholesale paperback	N/A	31
Splendid Isolation - Book - retail paperback	N/A	51
Splendid Isolation - Book - wholesale hardback	N/A	55
Splendid Isolation - Book - retail hardback	N/A	75
Lost/damaged material - administration cost per item @ plus Replacement cost per item	N/A	5
Reference enquiries (outside free membership area) - per hour or part thereof @ plus copy fees	N/A	54
Room hire		2026/27 Fees
Mahutonga = Southern Cross Room*		
Per hour		31
Half day		82
Full day		126
Papatipu = Launch Pad		
Per hour		31
Constellation Courtyard*		
Per hour		21
Half day		52
Full day		84
Cleaning fee**		52

* Half day is max 4 hours. Full day is max 8 hours.

** Cleaning fee applies if facilities are left in unclean state.



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Parks, reserves and sports grounds

GDC Parks, Reserves and Sports Grounds are available for booking subject to GDC approval.

Bookings	2026/27 Fees
To book a council reserve, park or sports ground, visit the GDC website and fill in the online Request Form.	POA
Wedding on a reserve	
If you're planning to get married at the rose garden or any other council park or reserve, you need to let us know.	
If you wish to book the Botanical Gardens, you'll need to let us know which area of the park you would like to use.	
A fee applies for weddings, you pay this once your booking has been confirmed by reserves staff.	125
Sports grounds	
To hold an event or match on a council sports ground, a fee is charged based on the grounds maintenance cost.	POA
Reserves	
Any commercial event or activity is charged a fee based on the type of event.	POA
You need to fill in the Hold an Event Form.	

Notes:

Alcohol in a public place

There are some rules around consumption of alcohol in public places. Generally a toast at a wedding is fine, anything more, you need to talk to our environmental health team.

If you intend to supply or sell alcohol at an event on a public park or reserve, you need to fill in the Hold an Event form or talk to our environmental health team first to clarify what you are allowed to do.

For more information about forms and bookings see Council's website gdc.govt.nz >> [Booking a park, reserve, beach, sports field | Gisborne District Council](#)

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Kiwa Pools

All fees and charges are "pay before use"

General Admission	2026/27 Fees
Adult	7.80
Adult (10 pass or smart card)	65
Annual Pass (adult) (\$55 pm direct debit)	537
Children/Community Services Card Holders/Senior Citizens	5.70
Children/Community Services Card Holders/Senior Citizens (10 pass or smart card)	46.5
Children under 2 years of age	Free
Annual Pass (Children/Community Services Card Holders/Senior Citizens) (\$37 pm direct debit)	362
Spectator	2.60
Family Pass A - 1 adult and up to 2 children	15.00
Family Pass B - 2 adults and up to 4 children	26
Family Pass C - 2 adults and up to 2 children OR 1 adult and up to 4 children	20
Casual Aquafit	11.40
Aquafit (10 pass)	93
Aquafit (10 pass) (Children/Community Services Card Holders/ Senior Citizens)	74.50
Entry per session (for Lane and Pool hire) eg Sports clubs and approved aquatic operators with an associated lane booking (smart card \$2.30)	2.60
Lane and pool hire	2026/27 Fees
Lane hire 25m per hour (2) Discounted \$14/hour	22.70
Lane hire 33m per hour Discounted \$24/hour	33.00
Lane hire 50m per hour Discounted \$27/hour	45.50
Moveable floor area (1/4 of pool) per hour Discounted \$75/hour	89.00
Learn to Swim pool/Hydrotherapy pool* (1/3 of pool) per hour Discounted \$14/hour	22.70
Hydrotherapy Suite 30 mins *	38.50
Hydroslide (unlimited daily use)	6.70
Dive pool (exclusive use per hour)	78.00
Function room/foyer	2026/27 Fees
Function/family room Discounted \$25/hour	40

Notes:

* The Hydrotherapy Suite can only be booked by a trained professional.

Discounted cost is applied when bookings are made by sports codes and schools with long term annual lane rental agreements.

Discounted cost applicable for regular community groups only.

Stormwater, wastewater and water supply

Connection fee to the public network	2026/27 Fees
Stormwater and Wastewater	
Stormwater connection to Council network, charged per connection	150
Wastewater connection to Council network, charged per connection	150
Drainwise	
There are no consultation fees for DrainWise, however we will use the provisions of the Local Government Act, Building Act or Drainage Bylaw to recover costs plus a 10% administration fee.	
Trade Waste Fee	
The trade waste discharge fee is paid by industries whose trade waste flows through the city wastewater system.	
Discharge fee per cubic metre:	0.56
Descretionary Trade Waste Consent Application Fees	
Food premises	120
Wash pad / workshop premises	120
Tankered Waste	120
Significant Industry	Actual time + testing
Descretionary Trade Waste Annual Consent Renewal Charges	
Food Premises	192
Wash pad / workshop premises	192
Tankered Waste	120
Significant Industry maximum consent charge based on risk and time.	1,137
Any follow up work will be charged out at an hourly charge -out rate of:	
Senior/Team Leader Professional Service	215
Professional Services	194
Administrative services	130
Any additional testing will be charged at actual and reasonable costs.	at cost

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Connection fee to the public network	2026/27 Fees
Wastewater	
CCTV camera hire (per hour)	326
Tankered Waste Discharge Fee	61
Water Supply	
An ordinary water connection fee for the physical connection from the water main to the boundary. Fee is exclusive of GST and costs for traffic management, pavement / road / area reinstatements, service locates, and is limited to connections no longer than 20 lineal meters water main to boundary. (This is for existing lots prior to and on 31 January 2006).	657
An extraordinary water connection fee to be charged at the full cost, of a tendered or quoted price, for the physical connection from the main to the boundary plus a 10% administration fee on the connection works cost (plus GST). This will also apply for all subdivision connections after 31 January 2006.	Cost plus 10% admin fee
A definition of an ordinary and an extraordinary connection are contained within the Gisborne District Water Bylaw 2015.	
An infrastructure supply and administration fee per delivery for the supply of water to carriers from the Waipaoa Water Treatment Plant and similar Council supply points (plus GST).	15
Fire flow testing, hydraulic modelling or water service investigations for development. Full cost incurred by Council for tests and reporting plus 10% administration fee on costs.	Cost plus 10% admin fee
Cost recovery for third party damages to water supply asset/s. Full cost incurred by Council for reinstatements, property damages, legal fees plus 10% administration fee on costs. or administration fee up to \$2000, whichever is the lesser.	Cost plus 10% admin fee
A special reading fee for each unscheduled water meter reading (plus GST)	77
Water by meter charges	
The water pricing model has been used to calculate the average cost per unit of water produced. The model determines the appropriate level of charging to cover fixed, variable and availability costs of providing water to both residential and commercial users.	
Council's Funding Policy for this activity is 100% targeted rates to people connected to the reticulation system (50% for those that have availability but are not connected). Commercial users, water carriers and bulk users have a combination of targeted rate, water carrier fees and water by meter charges.	
From 1 July 2026 - \$2.32 per cubic metre + GST	2.32



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Flood Control

Fixed Charges	2026/27 Fees
Category A – Simple licence Application Fee Additional charges apply if processing becomes more complex.	300
Category B – Standard licence Additional charges apply if processing becomes more complex.	600
Category C – Complex licence Staff time involved in processing the licence will be charged at Staff Time as per the Gisborne District Council Fees & Charges	1000
Consultant, External Specialist	Charge at cost plus disbursements

Basis of charges

The hours applied by staff to the resolution of an application or event, and subsequently charged for, will be reasonable taking into account Council's responsibilities, cost to applicant and welfare of the community. The hourly rates charged for Gisborne District Council staff time charges included in the Fees & Charges

Provision of information in response to general enquiries is a free service to the public unless otherwise specified in this document.

Where a proposed activity also requires a resource consent, this must be applied for separately. The Licence to Occupy covers only the occupation of flood-control land and its physical impacts on flood-protection assets; it does not replace, override, or include any fees associated with resource consent processing or monitoring. All resource consent charges will be applied in accordance with Council's standard Fees and Charges for Environmental and Regulatory Services.

Where activities occur without a licence or outside the terms of an approved licence, Council may recover additional monitoring and compliance costs at the applicable hourly charge-out rates.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Rates, summer camping and conveniences

Rates

Finance admin fees	2026/27 Fees
Rates Refund Fee: A fee of \$28 per transaction may be included in Fees and Charges for processing a rate refund. This would exclude refunds on properties involving sale and purchase agreements.	28
Annual Fee for provision of valuation data supply. E.g. Trademe, Headway QV, REINZ.	905

Summer camping

Gisborne District Council Restricted Seasonal Camping is allowed with a permit. For more information about the Gisborne District Council Restricted Seasonal Camping sites and permit conditions see on Council's website gdc.govt.nz>> [Summer Camping | Gisborne District Council](#)

Note:

The Gisborne District Council Restricted Seasonal Camping season opens at Labour Weekend and closes 30 April 2027.

Conveniences

Item	2026/27 Fees
Bright Street toilets	0.50
Bright Street showers	4.00



Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.



Te Kaunihera o Te Tairāwhiti
GISBORNE
DISTRICT COUNCIL

-  PO Box 747
Gisborne 4040 NZ
-  15 Fitzherbert Street, Gisborne
Waiapu Road, Te Puia Springs
-  06 867 2049
0800 653 800
-  service@gdc.govt.nz
-  www.gdc.govt.nz
-  [@GisborneDC](https://www.facebook.com/GisborneDC)
-  Antenno app



Fees and Charges 2026/27 Comparatives

Corridor access requests

Car Type	2026/27 Fees	2025/26 Fees	Variance
Standard CAR Will incur an inspection charge – fee below*	372	360	3.33%
Project CAR Will incur an inspection charge – fee below*	372	360	3.33%
Non-Standard CAR Will incur an inspection charge – fee below*	557	539	3.34%
Blanket CAR Will incur an inspection charge – fee below*	186	180	3.33%
*Close inspection per site Commercial utility providers can avoid this charge if they provide photographic evidence of the completed work site. This will reduce the inspection workload. These sites are assessed as low risk as these are professional tradespeople operating to the 'National Code of Practice for Utility Operators'. There will be clear guidelines on requirements for this self-service aspect.	186	180	3.33%
Non-Compliance	612	593	3.20%
Minor CAR	At Council discretion	At Council discretion	
Work Access Permit Extension	94	91	3.30%
Cancelation of CAR Application	94	91	3.30%
Time Restricted per car park per day (Designated pay-to-park areas)	43	42	2.38%

Cemeteries

ITEM	2026/27 Fees	2025/26 Fees	Variance
BURIAL PLOT PURCHASE FEE			
Full size - 2.4m x 1.2m			
Taruheru	1,332	1,290	3.20%
Motu	366	355	3.20%
Ormond	366	355	3.20%
Patutahi	1,332	1,290	3.20%
Rakauroa	366	355	3.20%
Ruotōria	366	355	3.20%
Te Araroa	366	355	3.20%
Te Puia	366	355	3.20%
Tokomaru Bay	1,332	1,290	3.20%
Tolaga Bay	1,332	1,290	3.20%
Children's Lawn (Taruheru Cemetery) - 0.6m x 1.2m	366	355	3.20%
INTERMENT FEE			
Monday - Friday			
Standard	635	615	3.20%
Children (12 years and under)	320	310	3.20%
Additional fee for out-of-district residents (additional to normal interment fee)	320	310	3.20%
Saturday and Sunday			
Standard	934	905	3.20%
Children (12 years and under)	475	460	3.20%
Additional fee for out-of-district residents (additional to normal interment fee)	625	605	3.20%
Statutory Holiday			
Standard	1,450	1,405	3.19%
Children (12 years and under)	728	705	3.20%
Additional fee for out-of-district residents (additional to normal interment fee)	625	605	3.20%
ASHES PLOT PURCHASE AND PLACEMENT			
Ashes - 450mm x 450mm berm (placement of ashes extra)	304	295	3.20%
Garden block (includes two placements of ashes)	542	525	3.20%
Niche area (includes first placement of ashes and plaque with 14 words inscription)	273	265	3.20%
Tokomaru Bay and Tolaga Bay (2 placements of ashes)	304	295	3.20%

ITEM	2026/27 Fees	2025/26 Fees	Variance
Placement of ashes in any plot already purchased in cemetery	83	80	3.20%
<u>OTHER CHARGES</u>			
Disinterment fee	805	780	3.20%
Extra deep digging of grave	191	185	3.20%

Staff time

An hourly charge-out rate will apply unless otherwise stated:	2026/27 Fees	2025/26 Fees	Variance
Team Leader/Manager Senior Scientist Senior Officer and Principal Planner Development Engineer & Geotechnical Officer Advisors - Science, Contracts, Hearings, Systems, Māori Engagement, Senior Investigator	217	210	3.17%
Science Officer Planner, Intermediate Planner Building Services Officer Building Technical Officer Compliance Officer Investigator	194	188	3.06%
Administrative services / Consent Co-ordinator (per hour)	130	126	3.01%
Consultant, Technical Expert - External	Charge at cost plus disbursements	Charge at cost plus disbursements	

Disbursements

	2026/27 Fees		2025/26 Fees		Variance
Microfilming/scanning					
Scan per page	\$2.25 - \$8.99		\$2.25 - \$8.99		
Photocopies/printing					
	B&W	Colour	B&W	Colour	
Less than 20 copies					
A4	0.94	1.52	0.91	1.47	3.10%
A3	1.52	2.80	1.47	2.72	3.10%
More than 20 copies					
A4	0.47	0.70	0.45	0.68	3.10%
A3	0.58	0.82	0.57	0.80	3.10%
Mapping printing/copying					
	Full colour		Full colour	With aerial photo	
A4	13		12	16	7.69%
A3	17		16	22	5.88%
A2	23		22	28	4.35%
A1	29		28	40	3.45%
A0	42		40	61	4.76%
Mapping scanning					
	\$				
<100	13		12	40	7.69%
>100 same original size	9		8	61	11.11%

Environmental Science and monitoring

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	REGIONAL IMPACT/MONITORING/SCIENCE CHARGES (ongoing consents)			
	Air discharge - medium	248	240	3.33%
	Air discharge - large	494	478	3.24%
	Discharge to land or water: 0-100m ³ /day	248	240	3.33%
	Discharge to land or water - large: >100m ³ /day	494	478	3.35%
	Water takes surface water: <25l/s, or groundwater: < 200,000 m ³ /year	248	240	3.33%
Resource Management Act 1991 Section 36	Water takes surface water: 25l/s -60l/s, groundwater: 200,000 - 500,000 m ³ /year	859	832	3.25%
	Water take surface water: 60 l/s - 100 l/s, groundwater: >500,000 m ³ /year	1227	1188	3.28%
	Water take surface water: >100 l/s	2448	2372	3.20%
	Gravel/Sand abstraction: >10,000-10,000m ³ /year	248	240	3.33%
	Gravel/Sand abstraction: >10,000m ³ /year	370	358	3.35%
	Forestry harvest: < 200 ha	126	122	3.28%
	Forestry harvest: >200ha	248	240	3.33%
	Quarry/other earthworks	77	74	4.05%
	Native vegetation clearance	77	74	4.05%

Resource consents

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance	
REGIONAL AND DISTRICT RESOURCE CONSENTS (Includes Subdivisions)					
Initial Application Fees					
Resource Management Act 1991 Section 36	a.	Certificate of Compliance / Certificate of Existing Use Rights (Application Fee) (2)	634	614	3.26%
	b.	Transfer of water consent (partial) to another person within the existing consent term (Application Fee) (2)	2500	250	900.00%
	c.	Non-notified (Application Fee) (2)	3,000	2,500	20.00%
	d.	Notified (Application Fee) (2)	5,160	5,000	3.20%
	e.	Bore Permit (Application Fee) (2)	1000	614	62.87%
	f.	Bundled - More than one activity type bundled together triggers this fee (Application Fee) (2)	3,000	3,000	0.00%
	g.	Clustered / Global Consents - Five or more consent applications lodged together triggers this fee (Application Fee) (2)	5,160	5,000	3.20%
	h.	Section 127 - variation (Application Fee) (2)	1,445	1,400	3.21%
	i.	Section 223 application fee (2)	350	256	36.72%
	j.	Section 224(c) application fee (2)	650	481	35.14%
	k.	Combined Section 223 and Section 224(c) application fee (2)	1000	767	30.38%
	l.	Section 221 - Consent Notice application fee (2)	117	113	3.54%
	m.	Engineering Plan check (including site visits)*	500		New Fee
	n.	Forestry Consent Applications	5000		New Fee

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	ACTUAL FEE			
Resource Management Act 1991 Section 36	a. Section 222 - Completion Certificate plus Bond	219	212	3.30%
	b. Section 108(2)(b) - Bond*	Actual Cost	Actual Cost	
	c. Engineering Plan check (including site visits)*	Actual Cost	Actual Cost	
	d. Section 226 - certificate to separate record of title*	Actual Cost	Actual Cost	
	e. Section 241 - certificate to cancel amalgamation*	Actual Cost	Actual Cost	
	f. Section 243 - surrender of easements*	Actual Cost	Actual Cost	
	g. Executive summary*****	300		New Fee
Resource Management Act 1991 Section 36	Whole transfer of Coastal Permits, Water Take consents, Water Permits for Damming or Diverting and Discharge Permits (but not limited to) to another person at the same site within the existing consent term	129	125	3.20%
	Application to reduce the allocated rate of surface water take consent or allocated annual volume of groundwater take consent	Nil	Nil	
	Applications for activities identified in regional and district plans that have a zero fee - Activity which only infringes the Soil Conservation (and no other) Rules in the Tairāwhiti Plan ⁽²⁾	Nil	Nil	
Resource Management Act 1991 Section 36	Water Take Consent - Non- Refundable Waitlist Payment*	61	59	3.39%
	Pre-Lodgement advice/Pre application meeting****	Actual cost	Actual cost	
	Land Use Consent Condition(s) Certification*	Actual cost	Actual cost	
	Section 125 - Extension of Time*	Actual cost	Actual cost	
	Section 128 - Review of consent conditions by consent authority*	Actual cost	Actual cost	

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	Section 36 - Miscellaneous Certificates of Compliance*	Actual cost	Actual cost	
	Section 36 - Cancellation of RMA instruments*	Actual cost	Actual cost	
	Section 87BB - Deemed Permitted Activity*	Actual cost	Actual cost	
Local Government Act 2002 Section 50	Right of way approval – Section 348*	Actual cost	Actual cost	

RESOURCE CONSENT ADMINISTRATION

CIRCULATION FEE

	Non-notified applications (Circulation to 1 - 3 parties) ⁽³⁾	222	215	3.26%
	Non-notified applications (Circulation to more than 4 parties) ⁽³⁾	274	265	3.40%
	Notified applications ⁽³⁾	455	440	3.41%
Resource Management Act 1991 Section 36	ACTUAL FEE			

	Cancel consent - all processing costs to date, plus fee of:	105	101	3.96%
	Search of Council records for National Environmental Standards requirements - residential site	442	428	3.27%
	Search of Council records for National Environmental Standards requirements - commercial site	501	485	3.30%

Resource Management	SUBSCRIPTION - ACTUAL FEE			
------------------------	----------------------------------	--	--	--

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Act 1991 Section 36	One Off / First Request - Weekly Monthly Consent Data Report*	128	124	3.23%
	Annual Subscription - Weekly Consent Data Report - Request of same data		936	Fee removed
	Annual Subscription - Monthly Consent Data Report - Request of same data		204	Fee removed
HEARINGS				
	Commissioner's costs (external commissioners at applicant's request)*	Actual cost	Actual cost	
Resource Management Act 1991 Section 36	Commissioner's costs (at submitter's request)**	Actual cost	Actual cost	
	Commissioner's costs (at Council appointment)***	Actual cost	Actual cost	
	Objections under S357A and S357B (deposit) *****	1000	1000	0.00%
DESIGNATIONS				
Application Fee				
Section 36	Designation (Application Fee) ²	3200	3100	3.23%
	Outline Plan Consideration (Application Fee) ²	449	435	3.22%
Section 176A	Outline Plan Waiver (Application Fee) ²	280	271	3.32%
Section 176A(2)(c)	NOTICE OF REQUIREMENT			
	Non-notified (Application Fee) ²	3000	2500	20.00%
	Notified (Application Fee) ⁽²⁾	7224	7000	3.20%

Compliance monitoring and enforcement

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	REGIONAL AND DISTRICT RESOURCE CONSENTS CONSENT MONITORING			
	Set up the resource consent monitoring programme	197	190	3.68%
	Fee for late submissions and/or incorrect submission of records (including data) and monitoring reports as required by consent or Resource Management Act Regulations	237	229	3.49%
	Site Inspection (site visit)	Actual & reasonable cost	Actual & reasonable cost	
	Inspection Report (i.e CME report/Fieldsheet)	Actual & reasonable cost	Actual & reasonable cost	
	Travel Time	Actual & reasonable cost	Actual & reasonable cost	
Resource Management Act 1991 Section 36	Monitoring administration	Actual & reasonable cost	Actual & reasonable cost	
	Desktop Monitoring - including data/technical analysis, review of plans (including management plans)	Actual & reasonable cost	Actual & reasonable cost	
	Disbursements including tests and samples	Actual & reasonable cost	Actual & reasonable cost	
	Correspondance (including meetings, emails, letters and phonecalls)	Actual & reasonable cost	Actual & reasonable cost	
	External specialists/consultants including technical advice	Actual & reasonable cost	Actual & reasonable cost	

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Resource Management Act 1991 Section 36	REGIONAL AND DISTRICT RESOURCE CONSENTS - HEARINGS			
	Commissioner costs	Actual & reasonable cost	Actual & reasonable cost	
Resource Management Act 1991 National Environmental Standard for Plantation Forestry Part 3 & National Environmental Standard Commercial Forestry Regulations	PERMITTED ACTIVITY MONITORING – FORESTRY			
Regulation 106 (aaa)	Permitted Activity monitoring for Regulation 9(afforestation)	Actual & reasonable cost	Actual & reasonable cost	
Regulation 106 (a)	Permitted Activity monitoring for Regulation 24 (earthworks)	Actual & reasonable cost	Actual & reasonable cost	
Regulation 106 (b)	Permitted Activity monitoring for Regulation 37 (river crossings)	Actual & reasonable cost	Actual & reasonable cost	
Regulation 106 (c)	Permitted Activity monitoring for Regulation 51 (forestry quarrying)	Actual & reasonable cost	Actual & reasonable cost	
Regulation 106 (d)	Permitted Activity monitoring for Regulation 63 (harvesting)	Actual & reasonable cost	Actual & reasonable cost	
Resource Management Act 1991	PERMITTED ACTIVITY MONITORING – FRESHWATER			
National Environmental Standard for Freshwater 2020 (NESF) Part 4, Regulation 75	Permitted activity monitoring for freshwater regulations	Actual & reasonable cost	Actual & reasonable cost	

Authority/ Requirement	Subject	2025/26 Fees	2024/25 Fees	Variance
Tairāwhiti Resource Management Plan Section 36 and Section 36AAA of the RMA (Resource Management Act 1991)	PERMITTED ACTIVITY MONITORING			
	All permitted activities under the Tairāwhiti Resource Management Plan * This includes responding to and investigating complaints or incidents where a breach has been established	Actual & reasonable cost		
Resource Management Act 1991	MEASURING AND REPORTING OF WATER TAKES REGULATIONS 2010 Water Use Returns and Audits (Annual Fee)			
	Web portal/text water meter entry fee *	182	176	3.41%
Telemetered is automatic readings to GDC	* Telemetered water meter entry fee	107	103	3.88%
	Telemetered or web portal/text entry - each additional water meter	48	46	4.35%
	Fax/email/standard post	275	266	3.38%
	Fax/email/standard post - each additional water meter	94	91	3.30%
	Where not set up to take water	94	91	3.30%
	Other Fees			
	Compliance audit where water meters don't meet standards	333	322	3.42%
	Site Visits	Actual and reasonable cost	Actual and reasonable cost	

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	<u>ENFORCEMENT FEES</u>			
	Council administration charge for drafting and issuing enforcement actions – charged to holder of consent (does not include any additional costs of non-compliance)	Actual & reasonable cost	Actual & reasonable cost	
Resource Management Act 1991 Section 36	Fee for late submissions and/or incorrect submission of records (including data) and monitoring reports as required by consent or Resource Management Act Regulations	237	229	3.49%

Policy planning

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Resource Management Act 1991 Section 36 AND Part 2, Schedule 1	PRIVATE PLAN CHANGES - Deposit Fee	18,332	17,763	3.20%
DEVELOPMENT CONTRIBUTIONS				
Local Government Act 2002 Sub Part 5 (s.197 to s.211)	Council will assess resource consent and building consent applications for development contributions in accordance with its current policy, available on the GDC website.	In accordance with the 2024 Policy	In accordance with the 2024 Policy	
COST OF HARD COPY PLANS (excl Postage)*				
Tairāwhiti Resource Management Plan		1,624	1,573	3.20%

Building services

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	Project information memoranda			
	Minor Projects	*		
	Residential ⁽¹⁾	362	351	3.20%
	Commercial ⁽¹⁾	414	401	3.20%
	Industrial ⁽¹⁾	455	441	3.20%
Building Act 2004 Section 240 Local Government Act 2002	Project Information Memorandum for entities which will not obtain a building consent.	527	511	3.20%
	Note: Costs quoted are the minimum fees incurred and may be more.			
	Land information memoranda (LIM)			
	1. Residential: Under 1 hectare = 10 working days ⁽¹⁾	416	403	3.23%
	2. Commercial/Industrial/Rural or Residential greater than 1 hectare = 10 working days (application fee) ⁽¹⁾	667	646	3.25%
Local Government Official Information and Meetings Act Section 44A	Note: Costs quoted are the minimum fees incurred and may be more.			
	Forestry Blocks - If in doubt regarding the category please contact Gisborne District Council	*		
	Large Properties will be charged accordingly.	*		
Resource Management Act 1991 Section 36	Record retrieval fee	59	57	3.51%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	Property search			
Building Act 2004 Section 219 & 240	Residential property search	81	78	3.85%
	Rural package (base fee) balance to be charged at time and materials basis on completion or termination of application	75	72	4.17%
	Most recent floor and site plan	22	21	4.76%
	Plumbing and drainage plan	19	18	5.56%
	Specific plan/permit Commercial	19	18	5.56%
	126	122	3.28%	
	Most recent site plan, floor plan, elevations, cross sections	52	50	4.00%
	Most recent floor and site plan	22	21	4.76%
	Plumbing and drainage plan	19	18	5.56%
	Specific plan/permit	19	18	5.56%
Local Government Act 2002 Section 150	Overseas Investment Certificates	*		

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Local Government Act 2002 Section 150	Rural Address Property Identification (RAPID) No.			
	To allocate and supply RAPID number and plate	31	30	3.33%
Building Act 2004 Section 72 (Building Subject to Hazard)	Product Delivery			
	Courier/ postage costs	*at cost	*at cost	
Building Act 2004 Section 75 (Building over two or more Separate Lots)	Record of Title Registration			
	Sections 73 and 74 Notice	362	350	3.43%
Building Act 2004 Section 75 (Building over two or more Separate Lots)	Removal of above registration	362	350	3.43%
	Record of Title Registration			
Local Government Act 2002 Section 150	Sections 77 and 78 Notice	362	350	3.43%
	Removal of above registration	362	350	3.43%
Local Government Act 2002 Section 150	Common Drains Section 461 - LGA 1974	*at cost	*at cost	
	Entry of Building Report to Property File	75	72	4.17%
Building Act 2004	Copy of Record of Title	25	25	0.00%
	Copy of Consent Notice (base fee)	20	20	0.00%
Building Act 2004	Copy of each additional Consent Notice	10	10	0.00%
	Building Consent Exemption (record on Property File)			
Building Act 2004 Section 240	Exemptions	149	144	3.47%
	Scanning of Building Consent Plans Disbursements			
Building Act 2004 Section 240	Standard fee (all A4 and A3)	48	46	4.35%
	Standard fee for consecutive 100 pages	27	26	3.85%
Building Act 2004 Section 240	A2, A1 plans - per sheet	19	16	18.75%
	Note: Scanning fee is not applicable to digitally lodged or fixed fee consents.			
Building Act 2004 Section 240	Printing of Building Consent Plans Disbursements			
	Standard fee (A4 and A3 sheets) - up to 100 pages	63	61	3.28%
Building Act 2004 Section 240	Standard fee for consecutive 100 pages	38	36	5.56%
	A2, A1 plans - per sheet	19	18	5.56%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	5			
	Sign Consent	*		
Local Government Act 2002 Section 150 Building Act 2004 Section 219 & 240 Resource Management Act 1991 Section 36	Note: Some signs will require land use consent - see 2.0 Resource Consents	*		
	6			
	Pools up to \$19,000 - deposit ⁽³⁾ balance to be charged at time and materials basis on completion or termination of application			
	In-ground swimming pools, fence and drainage ⁽²⁾	784	646	21.36%
Building Act 2004 Section 219 & 240	Above ground swimming pools, fence and drainage including fencing existing pool ⁽²⁾	545	450	21.11%
	Three yearly inspection of swimming pool fencing as required by the Building Act 2004 Revisit for non- compliant pool after check *	194	188	3.33%
	Entry of swimming pool inspection report from IQPI onto property file	74	72	2.50%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Building Act 2004 Section 219 & 240	7 Minor Building Consent (4) Work under minor building consent must be for a residential project under the value of \$19,000 and meet the criteria listed on the Application for Minor Building Work form. ⁽²⁾	784	646	21.36%
	8 Solar Panels (restrictions apply)	681	560	21.61%
<u>FOOTPATH and SIGN DAMAGE</u>				
Building Act 2004 Section 219 & 240	Footpath damage - refundable deposit# Note: GST exempt	1,000	1,000	0.00%
	Footpath damage (CBD per metre street frontage) - refundable deposit# Note: GST exempt	300	300	0.00%
	Oakview subdivision - footpath damage - refundable deposit Note: GST exempt	2,000	2,000	0.00%
	# Plus Administration Fee - non-refundable	73	70	4.29%
<u>TECHNICAL PEER REVIEWS</u>				
Building Act 2004 Section 219 & 240	Peer review fee (charged at cost)	*	*	
<u>ACCREDITATION LEVY CHARGE (applies to all building consents)</u>				
Note: Levy is already included in fixed fee consents				
Building Act 2004 Section 219 & 240	\$1.00 per \$1,000 - Minimum fee	32	32	0.00%
	\$1.00 per \$1,000- Maximum Fee	1,000	1,000	0.00%

Authority/ Requirement	Subject	2025/26 Fees	2024/25 Fees	Variance
	CODE COMPLIANCE CERTIFICATE (CCC)			
	<i>Note: Fee already included in fixed fee consents</i>			
Building Act 2004 Section 219 & 240	CCC - Residential and small projects	105	101	3.96%
	CCC - Standard commercial	303	293	3.41%
	CCC - Large commercial (with fire design, occupancy >100, or multi-unit >10)	602	583	3.26%
	CHANGES TO BUILDING CONSENT			
	• Amendment to building consent	*	*	
	• Extension to building consent	50	50	0.00%
Building Act 2004 Section 219 & 240	Consent re-activation fee (no activity for more than 5 years)	120	116	3.45%
		59	57	3.51%
	Refused building consents - all processing costs to date, plus fee of:	103	99	4.04%
	COMPLIANCE SCHEDULES			
Building Act 2004 Section 219 & 240	Schedule application base fee	149	144	3.47%
	Plus fee per feature identified in schedule +	54	52	3.85%
	Amendment to compliance schedule base fee	135	76	77.63%
	Plus fee per feature removed/added or altered +	54	52	3.85%
		BUILDING WARRANT OF FITNESS		
	Building warrant of fitness site audit	197	190	3.68%
	Process building warrant of fitness	120	83	44.58%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Building Act 2004 Section 219 & 240	CERTIFICATE OF ACCEPTANCE - Relevant building consent fees plus	822	796	3.27%
	CERTIFICATE FOR PUBLIC USE	232	224	3.57%
Building Act 2004 Section 219.01	RENEW CERTIFICATE FOR PUBLIC USE	140	135	3.70%
	INFORMATION ON BUILDING CONSENTS (i.e. schedules, compiled data)	*	*	
Amusement Devices Regulations 1978	SPECIAL SERVICES			
	Disbursements : Mileage	\$1.26/km	\$1.04/km	
	Disbursements : Other	*at cost	*at cost	
	AMUSEMENT DEVICES (GST Exclusive)			
	Single device	10	10	0.00%
	Each additional device	2	2	0.00%
Local Government Act 2002 Section 150	Each device beyond 7 days	1	1	0.00%
	Plus administration, processing and inspection	*at cost	*at cost	
Local Government Act 2002 Section 150	INSPECTIONS			
	Where applicable (per hour)	197	190	3.68%
Local Government Act 2002 Sub Parts (s .197- s.211)	Minor Variation	250	0	New Fee
	DEVELOPMENT CONTRIBUTIONS			
	Council will assess building consent applications for development contributions in accordance with its current policy (available on the GDC website)	In accordance with current policy	In accordance with current policy	
		*at cost	*at cost	
	Appeals			

Environmental health services

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance	
Food Act 2014	New registration				
	Processing registration of risk based measure based upon a template or model issued by MPI of a business subject to a national programme:				
		Fixed fee ⁽¹⁾	369	357	3.36%
		Multisite business - extra fee per additional site ⁽¹⁾	175	169	3.55%
		Per hour for every extra hour of process time ⁽²⁾	197	190	3.68%
		Renewal of registration			
	Processing annual renewal of existing registration:				
		Fixed fee ⁽¹⁾	221	214	3.27%
	Food Act 2014 Section 204 Food Regulations 2015	Multisite business - application per additional site ⁽¹⁾	100	96	4.17%
		Per hour for every extra hour of process time ⁽²⁾	197	190	3.68%
Amendment to registration					
Processing amendment to registered risk based measure based on a template or model issued by MPI or to registration of a business subject to a national programme:					
	Fixed fee ⁽¹⁾ Significant ⁽³⁾	213	206	3.40%	
	Fixed fee ⁽¹⁾ Minor ⁽¹⁾	164	158	3.80%	
	Per hour for every extra hour of process time ⁽²⁾	128	124	3.23%	
	Ministry of Primary Industries (MPI) domestic food business levy A collection fee may be added by the territorial authority.	99.19	66.13	33.33%	

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	<u>Verification ⁽⁵⁾</u>			
Food Act 2014 Section 204 Food Regulations 2015	Conducting verifications. Charges include time spent on scheduling and final administration, preparation, on site or remote verification, reporting and follow up.			
	Per hour for officer time ⁽⁵⁾	197	190	3.68%
	Per hour for administration time ⁽⁵⁾	132	127	3.94%
	Technical specialist required - at cost ⁽⁵⁾	at cost	at cost	
	Overdue Corrective Action Follow up. Charges include time spent on email, phone calls, site visits, assessment, outcome changes and administration	197	190	3.68%
	<u>Compliance and monitoring: (charge per hour) ⁽⁵⁾</u>			
Food Act 2014 Section 204 Food Regulations 2015	Conduct complaint driven investigation resulting in issue of improvement notice by food safety officer.	197	190	3.68%
	Conduct emergency investigation resulting in issue of direction or seizure notice.			
	Disposal costs for seized food or food related accessories. ⁽⁵⁾	at cost	at cost	
	Storage costs for seized food or food related accessories. ⁽⁵⁾	at cost	at cost	
	Application for review of issue of improvement notice ⁽⁵⁾	197	190	3.68%
	Monitor food safety and suitability ⁽⁵⁾	197	190	3.68%

 Cancellation of
 verification audits ⁽⁵⁾

These can come on same working day or non-attendance by essential personnel preventing completion of a verification.

Loss of 1 hour cost recovered at:	197	190	3.68%
-----------------------------------	-----	-----	-------

Mentoring services: (charge per hour)	197	190	3.68%
---------------------------------------	-----	-----	-------

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	<u>HARBOURMASTER</u>			
Gisborne District Navigation and Safety Bylaw	Application for suspension or exemption	73	70	4.29%
Local Government Act 2002 Section 150	Plus Disbursements	at cost	at cost	
General Harbour (Nautical and Miscellaneous) Regulations 169, Section 21	Removal of vessel or obstruction (per hour), plus vessel hire and any other contractor costs.	219	212	3.30%
Gisborne District Navigation and Safety Bylaw				
	<u>Tier 1 Marine Oil Spill Plan Assessment</u>			
Local Government Act 2002 Section 150	Lodgement	48	46	4.35%
	Assessment (per hour)	219	212	3.30%
	Audit (per hour)	219	212	3.30%
	<u>Harbour Master and Boat Charge out rates</u>			
Gisborne District Navigation and Safety Bylaw	Per Hour (or part thereof)	350	350	0.00%
	Per Half Day (up to four hours)	1000	1000	0.00%
	Per Day (up to eight hours)	2000	2000	0.00%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Health (Registration of Premises) Regulations 1966 Regulation 7	Change of ownership of registered or licensed premises ⁽¹⁾	164	158	3.80%
Local Government Act 2002 Section 150	Application Fee for Proposed New Registered or Licensed Premises (excluding food) ⁽¹⁾	215	208	3.37%
	Hairdressers Annual Registration and inspection			
Health (Registration of Premises) Regulations 1966 Regulation 7	Health (Hairdressers) Regulations 1980 Regulation 3	0	379	Fee removed
	- Extra Inspections - charged at cost using the hourly rate of: ⁽⁵⁾	0	190	Fee removed
	Unregistered Hairdressers			
Local Government Act 2002 Section 150	Health (Hairdressers) Regulations 1980			
	- Hygiene Inspection - charged at cost using the hourly rate of: ⁽⁵⁾	0	190	Fee removed
	Funeral Directors Annual Registration and Inspection			
Health (Registration of Premises) Regulations 1966 Regulation 7	Health Burial Regulations 1946 Regulation 13	402	389	3.34%
	Camping Ground Registration and Inspection			
Camping Ground Regulations 1985 Regulation 3	Annual	588	569	3.34%
	Limited Duration Camping Grounds	496	480	3.33%
	Offensive Trade Registration and Inspection			

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Health Act 1956 Section 54 (1)	Offensive Trade Fee	402	389	3.34%
	Saleyard Annual Registration			
Health Act 1956 Section 58	Small	309	299	3.34%
	Large	402	389	3.34%
Local Government Act 2002 Section 150	Annual Hygiene Inspection and Administration Fee for Premises Handling Food or Alcohol but exempted from Registration Under Food Act	197	190	3.68%
	Mobile Traders Licence (registration fee) ⁽⁷⁾	197	190	3.68%
Local Government Act 2002 Section 150	Hawkers Licence ⁽⁶⁾	0	190	Fee removed
Gisborne District Mobile Shops, Hawkers, Stalls and Itinerant Traders Bylaw	Itinerant Traders Licence registration fee ⁽⁶⁾	0	190	Fee removed
	Subsequent inspection of Mobile Shop, Hawker or Itinerant Trader per hour	197	190	3.68%
	Follow up visit to assess compliance of permit holder -per hour	197	190	3.68%
	Special Duties			
	Charge out per hour	197	190	3.68%
	Plus Disbursements	at cost	at cost	
Local Government Act 2002 Section 150	Subsequent monitoring visit as a result of non-compliance with a Health Act notice (per hour)	197	190	3.68%
	Gambling Venue Consent			
	Application fee	299	289	3.46%
Local Government Act 2002 Section 150	Plus notification/hearing costs	at cost	at cost	
	Extract from record	42	40	5.00%
	Miscellaneous activity plus special events not	197	190	3.68%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Local Government Act 2002 Section 150	otherwise chargeable (per hour)			
	Plus Disbursements	at cost	at cost	
	<u>Litter/Rubbish</u>			
	Investigation and clean- up of litter and dumped rubbish (per hour)	197	190	3.68%
	Plus Disbursements	at cost	at cost	
Gisborne District Keeping of Animals, Bees or Poultry Bylaw	Application for approval to keep animals, bees or poultry and first monitoring visit ⁽⁷⁾	117	113	3.54%
	Monitoring and enforcement (per hour)	197	190	3.68%

Alcohol licensing

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	DISTRICT LICENSING COMMITTEE (includes annual and registration fees)	Charges are GST exclusive.	Charges are GST exclusive.	
	Registration fees*			
	On Licence	140 -1,250	140 -1,250	
	Renewal On Licence	140 -1,250	140 -1,250	
	Variation or cancellation to conditions of On Licence	140 -1,250	140 -1,250	
	On Licence (BYO)	140 -1,250	140 -1,250	
	Variation or cancellation to conditions of On Licence (BYO)	140 -1,250	140 -1,250	
	Renewal On Licence (BYO)	140 -1,250	140 -1,250	
	Conveyance On Licence	140 -1,250	140 -1,250	
	Off Licence	140 -1,250	140 -1,250	
	Renewal Off Licence	140 -1,250	140 -1,250	
	Variation or cancellation to conditions of Off Licence	140 -1,250	140 -1,250	
	Club Licence	140 -1,250	140 -1,250	
	Renewal Club Licence	140 -1,250	140 -1,250	
	Variation or cancellation to conditions of Club Licence	140 -1,250	140 -1,250	
	Registration Fee category*	Application Fee	Annual Fee	Application Fee
	Very low	368	161	368
	Low	609.50	391	609.50
	Medium	816.50	632.50	816.50
	High	1023.50	1035	1023.50
	Very High	1207.50	1437.50	1207.50
	Other Application fees			
	Manager's Certificate	275	275	0.00%
	Renewal Manager's Certificate	275	275	0.00%

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	Extract from record	50	50	0.00%
	Permanent Club Charters Annual Fee	550	550	0.00%
	<i>NOTE: All fees set by regulation. Set Value of fee is payable to Alcohol Regulatory Licensing Authority for above.</i>			
	<u>Special Licence - Application Fees</u>			
	Class 1 - One large event or more than three medium events or more than 12 small events	500	500	0.00%
Sale and Supply of Alcohol (Fees) Regulations 2013	Class 2 - One to three medium events or three to 12 small events	180	180	0.00%
	Class 3 - One or two small events	55	55	0.00%
	Temporary Authority	258	258	0.00%
	<i>NOTE: 16% of fee payable to Alcohol Regulatory Licensing Authority.</i>			
	<u>Compliance Certificate</u>			
Local Government Act 2002 Section 150	Compliance Certificate (Building Act and Resource Management Act) for new premises or premises seeking variations.	203	196	3.57%

Enforcement

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Litter Act 1979 Section 15(1)(a)	The depositing of any litter in or on any public place (definitions as below):			
	- Minor	100	100	0.00%
	- Medium	200	200	0.00%
	- Major	400	400	0.00%
Litter Act 1979 Section 15(1)(b)	The depositing of any litter in or on any private land without the consent of its occupier (definitions as below):			
	- Minor	100	100	0.00%
	- Medium	200	200	0.00%
	- Major	400	400	0.00%
Litter Act 1979 Section 15(1)(a) Section 15(1)(b)	Having deposited any litter in or on any public place or in or on any private land without the consent of its occupier, leaves the litter there (definitions as below):			
	- Minor	100	100	0.00%
	- Medium	200	200	0.00%
	- Major	400	400	0.00%

DEFINITIONS

(A) Minor Littering - INFRINGEMENT FEE \$100

Minor littering is defined as depositing in or on a public place or in or on private land without the consent of the occupier:

DEFINITIONS

- Wrappers/paper
- Chewing gum
- Small food waste

NOTE: For cigarette butt littering, this is a two-step enforcement process.

First Step: Educate/warning – offender advised this is not acceptable.

Second Step: If a person is found depositing cigarette butt litter, having already been warned, an infringement fee of \$100 will be issued.

(B) Medium Littering - INFRINGEMENT FEE \$200

Medium littering is defined as - depositing in or on a public place or in or on private land without the consent of the occupier:

- Single used disposal nappy or nappies
- Small dumping (e.g. shopping bags) – domestic/commercial waste in or by public litter bins
- Small dumping in or by commercial waste bins/clothing bins/recycling stations

DEFINITIONS

- Persistent use of unofficial bags without Council stickers
- Small insecure load from truck or trailer
- Domestic waste placed in a Council litter bin.

Small dumping defined as - *one shopping bag or single item*

Small insecure load - *paper, single item, grass clippings, dust that has come off a truck or trailer*

(C) Major Littering - INFRINGEMENT FEE \$400

Major littering is defined as depositing in or on a public place or in or on private land without the consent of the occupier:

- Household waste
- Green waste

•

- Commercial waste
- Car parts

- Any other litter defined in the Litter Act 1979 not defined as a minor or medium littering above.

Other Definitions

Domestic Waste - *waste generated in households, both urban and rural*

Commercial Waste - *waste generated by commercial businesses, institutions and small industrial businesses such as retail and construction*

NOTE: Sections 15(2) and 16 of the Litter Act 1979 define the depositing of glass or glass bottles (or broken glass bottles) as a dangerous form of litter and thus considered by Council as a major littering offence. The decision whether to issue an infringement notice for major littering or to refer the matter to the District Court will be determined on a case-by-case basis, based on the severity and malicious intent of the alleged offence.

No person shall play any game or use any object including skating devices, cycles or motorised scooters recklessly or in a manner which may intimidate, cause annoyance or inconvenience, be dangerous or injurious or cause an obstruction or nuisance to persons in the public place, or damage the public place.

Gisborne
District Public
Places Bylaw
Clause 6.2(a)

- First offence	73	70	4.29%
- Second offence	131	126	3.97%

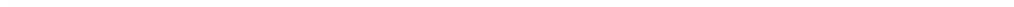
Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
Gisborne District Public Places Bylaw Clause 6.2(b)	No person shall drive any vehicle in a manner that is dangerous or inconsiderate to pedestrians or other vehicles.			
	- First offence	73	70	4.29%
	- Second offence	131	126	3.97%
Gisborne District Public Places Bylaw - Clause 9.1(c)	The depositing of any household or trade refuse in or around a public litter receptacle on any public place.	131	126	3.97%
Gisborne District Public Places Bylaw - Clause 9.2	Causing, permitting or suffering any litter to escape from a receptacle or vehicle onto any public place.	131	126	3.97%
Gisborne District Public Places Bylaw - Clause 17.1	No person shall ride a skating device in any area defined in the schedule of this bylaw:			
	- First offence	73	70	4.29%
	- Subsequent offence	131	126	3.97%
Gisborne District Public Places Bylaw - Clause 17.2	No person shall ride a skating device on any footpath outside areas defined in the schedule of this bylaw without due care to ensure no damage is caused to any property or without reasonable consideration for other persons using the footpath:			
	- First offence	73	70	4.29%
	- Subsequent offence	138	133	3.76%
Resource Management Act 1991 Section 336(2)(b)	Return of seized equipment - stereos	261	252	3.57%
Resource Management Act 1991 and Resource Management (Infringement Offences) Regulations 1999	Infringement offences	As per regulations	As per regulations	

Local
Government
(Infringement
Fees for
Offences
Gisborne
District
Navigation
Bylaw)
Regulations

Infringement offences

As per
regulations

As per
regulations



Animal control

Authority / Requirement	DOGS	Fee (If paid by 31.7.26) \$	De-sexed Fee (If paid by 31.7.26) \$	Fee (If paid by 31.7.25) \$	De-sexed Fee (If paid by 31.7.25) \$
	DOG REGISTRATION		Penalty of 25% is applied on top of charges shown below, if paid after 31 July 2026		Penalty of 25% is applied on top of charges shown below, if paid after 31 July 2025
	Rural livelihood - working dogs ^{*2}	62	56	60	54
	Normal urban and including those in rural areas not required for rural livelihood [*]	112	101	108	98
	Dangerous dog owner (rural and urban) [*]	168	152	162	146
Dog Control Act 1996 Section 37	Probationary dog owner (rural and urban) [*]	166	150	160	144
	Selected owner policy ¹ & ^{**}	78	71	75	68
	Selected owner - Superannuitants [*]	63	57	61	55
	Superannuitants [*]	74	67	71	64
	NZ licensed dog owner ^{***}	67	61	64	58

Authority / Requirement	DOGS	Fee (If paid by 31.7.26) \$	De-sexed Fee (If paid by 31.7.26) \$	Fee (If paid by 31.7.25) \$	De-sexed Fee (If paid by 31.7.25) \$																																												
Dog Control Act 1996 Section 37	Guide and hearing dogs	0	0	0	0																																												
	Replacement Dog tag	18		17																																													
		<table border="1"> <thead> <tr> <th>IMPOUNDING DOGS</th> <th>2026/27 Fees</th> <th>2025/26 Fees</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td colspan="4">Between 8.00am and 4.30pm on weekdays</td> </tr> <tr> <td>- First impounding</td> <td>75</td> <td>72</td> <td>4.17%</td> </tr> <tr> <td>- Second impounding</td> <td>87</td> <td>84</td> <td>3.57%</td> </tr> <tr> <td>- Subsequent impounding</td> <td>120</td> <td>116</td> <td>3.45%</td> </tr> <tr> <td colspan="4">After Hours and weekends</td> </tr> <tr> <td>- First impounding</td> <td>87</td> <td>84</td> <td>3.57%</td> </tr> <tr> <td>- Second impounding</td> <td>100</td> <td>96</td> <td>4.17%</td> </tr> <tr> <td>- Subsequent impounding</td> <td>132</td> <td>127</td> <td>3.94%</td> </tr> <tr> <td>Sustenance per day</td> <td>28</td> <td>27</td> <td>3.70%</td> </tr> <tr> <td>Advertising</td> <td>Actual & reasonable cost</td> <td>Actual & reasonable cost</td> <td></td> </tr> </tbody> </table>				IMPOUNDING DOGS	2026/27 Fees	2025/26 Fees	Variance	Between 8.00am and 4.30pm on weekdays				- First impounding	75	72	4.17%	- Second impounding	87	84	3.57%	- Subsequent impounding	120	116	3.45%	After Hours and weekends				- First impounding	87	84	3.57%	- Second impounding	100	96	4.17%	- Subsequent impounding	132	127	3.94%	Sustenance per day	28	27	3.70%	Advertising	Actual & reasonable cost	Actual & reasonable cost	
IMPOUNDING DOGS	2026/27 Fees	2025/26 Fees	Variance																																														
Between 8.00am and 4.30pm on weekdays																																																	
- First impounding	75	72	4.17%																																														
- Second impounding	87	84	3.57%																																														
- Subsequent impounding	120	116	3.45%																																														
After Hours and weekends																																																	
- First impounding	87	84	3.57%																																														
- Second impounding	100	96	4.17%																																														
- Subsequent impounding	132	127	3.94%																																														
Sustenance per day	28	27	3.70%																																														
Advertising	Actual & reasonable cost	Actual & reasonable cost																																															
		<table border="1"> <thead> <tr> <th>SHEEP</th> <th>2026/27 Fees</th> <th>2025/26 Fees</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td colspan="4">Between 8.00am and 4.30pm on weekdays</td> </tr> <tr> <td>- First impounding</td> <td>87</td> <td>84</td> <td>3.57%</td> </tr> </tbody> </table>				SHEEP	2026/27 Fees	2025/26 Fees	Variance	Between 8.00am and 4.30pm on weekdays				- First impounding	87	84	3.57%																																
SHEEP	2026/27 Fees	2025/26 Fees	Variance																																														
Between 8.00am and 4.30pm on weekdays																																																	
- First impounding	87	84	3.57%																																														
Impounding Act 1955 Section 14 - Sheep																																																	

Authority / Requirement	DOGS	2026/27 Fees	2025/26 Fees	Variance
Impounding Act 1955 Section 14 - Sheep	- Second impounding	102	98	4.08%
	- Subsequent impounding	140	135	3.70%
After Hours and weekends				
	- First impounding	100	96	4.17%
	- Second impounding	113	109	3.67%
	- Subsequent impounding	152	147	3.40%
	Sustenance (per day)	Actual & reasonable cost	Actual & reasonable cost	
	Advertising	Actual & reasonable cost	Actual & reasonable cost	
HORSE AND CATTLE				
Between 8.00am and 4.30pm on weekdays				
Impounding Act 1955 Section 14 Horse and Cattle	- First impounding	158	153	3.27%
	- Second impounding	184	178	3.37%
	- Subsequent impounding	255	247	3.24%
After Hours and weekend				
	- First impounding	171	165	3.64%

War Memorial Theatre

	2026/27 Fees					
	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire: Performance day	1,860	1,320	575	1,180	630	1,690
Theatre Hire: Set up or rehearsal day	550	550	280	550	290	550
Additional shows: (on same day extra charge)	660	440	280	0	0	0
Foyer Only:	660	550	440	550	440	825
Green Room Only:	\$40 per hour (minimum 3 hours)					
War Memorial Theatre Additional Charges:						
Energy charges	*45¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	\$300 for first day & \$100 for each additional day					
Sound system basic, including 1 microphone	\$200 for first day & \$50 each additional day					
Use of Kitchen	\$85					
Tablecloths	\$12 each					
Raised staging, per section	\$40 per day (external hire)					

	2022/25 Fees					
	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire: Performance day	1,801	1,276	556	1,143	608	1,637
Theatre Hire: Set up or rehearsal day	530	530	268	530	278	530
Additional shows: (on same day extra charge)	638	428	268	0	0	0
Foyer Only:	638	530	428	530	428	798
Green Room Only:	\$40 per hour (minimum 3 hours)					
War Memorial Theatre Additional Charges:						
Energy charges	*40¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	\$300 for first day & \$100 for each additional day					
Sound system basic, including 1 microphone	\$200 for first day & \$50 each additional day					
Use of Kitchen	\$80					
Tablecloths	\$8 each					
Raised staging, per section	\$40 per day (external hire)					

Lawson Field Theatre

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	2026/27 Fees Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire:	945	735	425	735	425	1115
Theatre Hire: Set up or Rehearsal day	385	330	190	340	190	340
Additional shows: (on same day extra charge)	330	280	215			
Theatre Hire Half Day: (8am-12pm or 1-5pm)				395	270	
Theatre Hire Evening: (6-11pm)				565	350	
Rose Room Only Full Day:	510	450	320	495	320	495
Rose Room Only Half Day: (8am-12pm or 1-5pm)				280	190	280
Rose Room Only Evening: (6-11pm)	395	340	270	330	270	330
Commercial Kitchen	\$30 per hour, \$90 per half day, \$150 per full day.					
Lawson Field Theatre Additional Fees:						
Energy charges	*35¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	Theatre \$200 first day & \$50 each additional day Rose Room \$60					
Sound system basic, including 1 microphone	Theatre \$150 first day & \$50 each additional day Rose Room \$40 (Full sound system quote available on request)					

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	2026/27 Fees Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Use of Kitchen	\$85 (Additional cleaning fee if kitchen not left clean)					
Tea and coffee Service minimum 20 people	\$2.50 per person					
Tablecloths	\$12 each					
Raised staging, per section	\$40 per day (external hire)					

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Theatre Hire:	916	711	412	711	412	1081
Theatre Hire: Set up or Rehearsal day	371	319	186	330	186	330
Additional shows: (on same day extra charge)	319	268	206			
Theatre Hire Half Day: (8am-12pm or 1-5pm)				381	258	
Theatre Hire Evening: (6-11pm)				546	340	
Rose Room Only Full Day:	494	433	309	479	309	479
Rose Room Only Half Day: (8am-12pm or 1-5pm)				268	186	268
Rose Room Only Evening (6-11pm):	381	30	258	319	258	319
Commercial Kitchen	\$30 per hour, \$90 per half day, \$150 per full day.					
<u>Lawson Field Theatre Additional Fees:</u>						
Energy charges	*35¢ per unit metered					
House Technician	\$65 per hour. Minimum required tech hours apply for events using the Theatre.					
Front of house staff	\$35 per hour					
Security	Supplied on request, charged to hirer					
Projector and screen	Theatre \$200 first day & \$50 each additional day Rose Room \$60					
Sound system basic, including 1 microphone	Theatre \$150 first day & \$50 each additional day Rose Room \$40 (Full sound system quote available on request)					
Use of Kitchen	\$80 (Additional cleaning fee if kitchen not left clean)					
Tea and coffee Service min 20 people	\$2.50 per person					
Tablecloths	\$8 each					
Raised staging, per section	\$40 per day (external hire)					

Gisborne Sound Shell

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	2026/27 Fees Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Per Day (minimum)	1,655	-	1,135	-	-	-
Set up or rehearsal day	50% daily hireage					
<i>Ticketing services available. Contact halls@gdc.govt.nz</i>						
<i>No private functions</i>						
Sound Shell Additional Charges:						
Energy charges	*35¢ per unit metered					

	Performances			Meetings & Seminars		Social Functions
	Professional or Touring Groups & Artists	Professional Groups & Artists Not for Profit	2025/26 Fees Local Amateur Groups & Schools	Commercial, Professional, Government	Community, Voluntary Groups	Weddings, Gatherings, Celebrations
Per Day (minimum)	1,600	-	1,100	-	-	-
Set up or rehearsal day	50% daily hireage					
<i>Ticketing services available. Contact halls@gdc.govt.nz</i>						
<i>No private functions</i>						
Sound Shell Additional Charges:						
Energy charges	*35¢ per unit metered					

Parking

Authority/ Requirement	Subject	2026/27 Fees	2025/26 Fees	Variance
	Parking prices are under review and are subject to change, please refer to the Gisborne District Council website. The Parking fees apply from 8.30am to 5pm on Monday to Friday and 9am to 12 noon on Saturday			
Gisborne District Traffic and Parking Bylaw	Parking 2 hours CBD metered parking spaces Gladstone Road, Bright Street, Hardy Lane and Peel Street (per hour)	2.50	2.50	0.00%
	Parking 2 hours CBD metered parking spaces Derby Street, Grey Street, Lowe Street, Palmerston Road and Reads Quay (per hour)	2.00	2.00	0.00%
	Parking 8 hours CBD metered parking spaces Grey Street car park, Customhouse Street and Reads Quay (per hour)	1.50	1.50	0.00%
	Parking 2 hours Maximum, Library Car Park (per hour)	2.50	2.50	0.00%
	CBD Contractor's Parking Permit (per week)	15.00	15.00	0.00%
	CBD Resident's Parking Permit Timed Parking Offences and Infringement Fees (Note: Fee increases on time factor)	194	188	3.19%
	Parked at an expired meter	20	20	0.00%
	Displayed expired parking authorisation	20	20	0.00%
Land Transport (Offences and Penalties) Regulations 1999	Time variations of timed offences ⁽¹⁾			
	Not more than 30 minutes	20	20	0.00%
	More than 30 minutes but not more than one hour	25	25	0.00%
	More than one hour but not more than two hours	36	36	0.00%
	More than two hours but not more than four hours	51	51	0.00%
	More than four hours	71	71	0.00%
Land Transport (Offences and Penalties) Regulations 1999	Failing to display parking authorisation ticket in Pay and Display area	70	40	75.00%

HB Williams Memorial Library

ITEM	LOAN PERIOD	2026/27 Fees	2025/26 Fees	Variance
Artworks	6 weeks	5	5	0.00%
Periodicals	2 weeks	1	1	0.00%
Interloans - plus any fees from loaning libraries	Various	12	12	0.00%
Replacement membership cards		12	12	0.00%
Photocopying - A3 b/w	N/A	0.40	0.40	0.00%
Photocopying and printing - A4 b/w	N/A	0.20	0.20	0.00%
Photocopying - A3 colour	N/A	2	2	0.00%
Photocopying - A4 colour	N/A	1	1	0.00%
Decommissioned books - standard		2-5	2-5	0.00%
Book bag		6	6	0.00%
Splendid Isolation - Book - wholesale paperback	N/A	31	31	0.00%
Splendid Isolation - Book - retail paperback	N/A	51	51	0.00%
Splendid Isolation - Book - wholesale hardback	N/A	55	55	0.00%
Splendid Isolation - Book - retail hardback	N/A	75	75	0.00%
Lost/damaged material - administration cost per item @ plus Replacement cost per item	N/A	5	5	0.00%
Reference enquiries (outside free membership area) - per hour or part thereof @ plus copy fees	N/A	54	52	3.85%
Room hire		2026/27 Fees	2025/26 Fees	Variance
Mahutonga = Southern Cross Room*				
Per hour		31	31	0.00%
Half day		82	82	0.00%
Full day		126	126	0.00%
Papatipu = Launch Pad				
Per hour		31	31	0.00%
Constellation Courtyard*				
Per hour		21	21	0.00%
Half day		52	52	0.00%
Full day		84	84	0.00%
Cleaning fee**		52	52	0.00%
* Half day is max 4 hours. Full day is max 8 hours.				
** Cleaning fee applies if facilities are left in unclean state.				

Parks, reserves, and sports grounds

Bookings	2025/26 Fees	2024/25 Fees	Variance
----------	-----------------	-----------------	----------

Information about GDC's Park fees and booking information is available on the Council website.

[Booking a park, reserve, beach, sports field | Gisborne District Council \(gdc.govt.nz\)](https://gdc.govt.nz)

To book a council reserve, park or sports ground, visit the GDC website and fill in the online Request Form.	POA	POA	
--	-----	-----	--

Wedding on a reserve

If you're planning to get married at the rose garden or any other council park or reserve, you need to let us know.

If you wish to book the Botanical Gardens, you'll need to let us know which area of the park you would like to use.

A fee applies for weddings, you pay this once your booking has been confirmed by reserves staff.	125	120	4.17%
--	-----	-----	-------

Sports grounds

To hold an event or match on a council sports ground, a fee is charged based on the grounds maintenance cost.	POA	POA	
---	-----	-----	--

Reserves

Any commercial event or activity is charged a fee based on the type of event.	POA	POA	
---	-----	-----	--

You need to fill in the Hold an Event Form.

Kiwa Pools

General Admission	2026/27 Fees	2025/26 Fees	Variance
Adult	7.80	7.5	4.00%
Adult (10 pass or smart card)	65	63	3.17%
Annual Pass (adult) (\$55 pm direct debit)	537	520	3.27%
Children/Community Services Card Holders/Senior Citizens	5.70	5.5	3.56%
Children/Community Services Card Holders/Senior Citizens (10 pass or smart card)	46.5	45	3.33%
Children under 2 years of age	Free	Free	
Annual Pass (Children/Community Services Card Holders/Senior Citizens) (\$37 pm direct debit)	362	350	3.43%
Spectator	2.60	2.5	4.00%
Family Pass A - 1 adult and up to 2 children	15.00	14.5	3.45%
Family Pass B - 2 adults and up to 4 children	26	25	4.00%
Family Pass C - 2 adults and up to 2 children OR 1 adult and up to 4 children	20	19	5.26%
Casual Aquafit	11.40	11	3.64%
Aquafit (10 pass)	93	90	3.33%
Aquafit (10 pass) (Children/Community Services Card Holders/ Senior Citizens)	74.50	72	3.48%
Entry per session (for Lane and Pool hire) eg Sports clubs and approved aquatic operators with an associated lane booking (smart card \$2.30)	2.60	2.5	4.00%

Lane and pool hire	2026/27 Fees	2025/26 Fees	Variance
Lane hire 25m per hour (2) Discounted \$14/hour	22.70	22	3.18%
Lane hire 33m per hour Discounted \$24/hour	33.00	32	3.13%
Lane hire 50m per hour Discounted \$27/hour	45.50	44	3.41%
Moveable floor area (1/4 of pool) per hour Discounted \$75/hour	89.00	86	3.49%
Learn to Swim pool/Hydrotherapy pool* (1/3 of pool) per hour Discounted \$14/hour	22.70	22	3.18%
Hydrotherapy Suite 30 mins *	38.50	37	4.05%
Hydroslide (unlimited daily use)	6.70	6.5	3.08%
Dive pool (exclusive use per hour)	78.00	75	4.00%
Function room/foyer	2026/27 Fees	2025/26 Fees	Variance
Function/family room Discounted \$25/hour	40	38	5.26%

Stormwater, wastewater and water supply

Connection fee to the public network	2026/27 Fees	2025/26 Fees	Variance
Stormwater and Wastewater			
Stormwater connection to council network, charged per connection	150	150	0.00%
Wastewater connection to council network, charged per connection	150	150	0.00%
An extraordinary wastewater connection fee to be charged at the full cost, of a tendered or quoted price, for the physical connection from the main to the boundary plus a 10% administration fee.			
Drainwise			
There are no consultation fees for DrainWise, however we will use the provisions of the Local Government Act, Building Act or Drainage Bylaw to recover costs plus a 10% administration fee.			
Trade Waste Fee			
The trade waste discharge fee is paid by industries whose trade waste flows through the city wastewater system.			
Discharge fee per cubic metre:	0.56	0.54	3.70%
Discretionary Trade Waste Consent Application Fees			
Food premises	120	117	3.20%
Wash pad / workshop premises	120	117	3.20%
Tankered Waste	120	116	3.20%
Significant Industry	Actual time + testing	Actual time + testing	
Discretionary Trade Waste Annual Consent Renewal Charges			
Food Premises	192	186	3.20%
Wash pad / workshop premises	192	186	3.20%
Tankered Waste	120	116	3.20%
Significant Industry maximum consent charge based on risk and time.	1,137	1,102	3.20%

Connection fee to the public network	2026/27 Fees	2025/26 Fees	Variance
--------------------------------------	-----------------	-----------------	----------

Any follow up work will be charged out at an hourly charge -out rate of:

Senior/Team Leader Professional Service	215	210	2.38%
Professional Services	194	188	3.19%
Administrative services	130	126	3.03%
Any additional testing will be charged at actual and reasonable costs.	at cost	at cost	

Wastewater

CCTV camera hire (per hour)	326	315	3.33%
Tankered Waste Discharge Fee	61	59	3.39%

Water Supply

An ordinary water connection fee for the physical connection from the water main to the boundary. Fee is exclusive of GST and costs for traffic management, pavement / road / area reinstatements, service locates, and is limited to connections no longer than 20 lineal meters water main to boundary. (This is for existing lots prior to and on 31 January 2006).

657	637	3.14%
-----	-----	-------

An extraordinary water connection fee to be charged at the full cost, of a tendered or quoted price, for the physical connection from the main to the boundary plus a 10% administration fee on the connection works cost (plus GST). This will also apply for all subdivision connections after 31 January 2006.

Cost plus 10% admin fee	Cost plus 10% admin fee
-------------------------	-------------------------

A definition of an ordinary and an extraordinary connection are contained within the Gisborne District Water Bylaw 2015.

An infrastructure supply and administration fee per delivery for the supply of water to carriers from the Waipaoa Water Treatment Plant and similar Council supply points (plus GST).

15	14	5.16%
----	----	-------

Fire flow testing, hydraulic modelling or water service investigations for development. Full cost incurred by Council for tests and reporting plus 10% administration fee on costs.

Cost plus 10% admin fee

Connection fee to the public network	2026/27 Fees	2025/26 Fees	Variance
Cost recovery for third party damages to water supply asset/s. Full cost incurred by Council for reinstatements, property damages, legal fees plus 10% administration fee on costs. or administration fee up to \$2000, whichever is the lesser.	Cost plus 10% admin fee		
A special reading fee for each unscheduled water meter reading (plus GST)	77	75	2.67%
A special reading fee for each unscheduled water meter reading (plus GST)	77	75	2.67%
Water rates by meter			
The water pricing model has been used to calculate the average cost per unit of water produced. The model determines the appropriate level of charging to cover fixed, variable and availability costs of providing water to both residential and commercial users.			
Council's Funding Policy for this activity is 100% targeted rates to people connected to the reticulation system (50% for those that have availability but are not connected). Commercial users, water carriers and bulk users have a combination of targeted rate, water carrier fees and water by meter charges.			
From 1 July 2026 - \$2.32 per cubic metre + GST	2.32	2.10	10.48%

Flood control

Fixed Charges	2026/27 Fees	2025/26 Fees
Category A – Simple licence Application Fee Additional charges apply if processing becomes more complex.	300	New Fee
Category B – Standard licence Additional charges apply if processing becomes more complex.	600	New Fee
Category C – Complex licence Staff time involved in processing the licence will be charged at Staff Time as per the Gisborne District Council Fees & Charges	1000	New Fee
Consultant, External Specialist	Charge at cost plus disbursements	

BASIS OF CHARGES

The hours applied by staff to the resolution of an application or event, and subsequently charged for, will be reasonable taking into account Council's responsibilities, cost to applicant and welfare of the community.

The hourly rates charged for Gisborne District Council staff time charges included in the Fees & Charges

Provision of information in response to general enquiries is a free service to the public unless otherwise specified in this document.

Where a proposed activity also requires a resource consent, this must be applied for separately. The Licence to Occupy covers only the occupation of flood-control land and its physical impacts on flood-protection assets; it does not replace, override, or include any fees associated with resource consent processing or monitoring. All resource consent charges will be applied in accordance with Council's standard Fees and Charges for Environmental and Regulatory Services.

Where activities occur without a licence or outside the terms of an approved licence, Council may recover additional monitoring and compliance costs at the applicable hourly charge-out rates.

Note: All scheduled fees and charges are inclusive of GST (15%) unless otherwise stated.

Rates

Finance Admin Fees	2026/27 Fees	2025/26 Fees	Variance
Rates Refund Fee: A fee of \$28 per transaction may be included in Fees and Charges for processing a rate refund. This would exclude refunds on properties involving sale and purchase agreements.	28	28	0.00%
Annual Fee for provision of valuation data supply. E.g. Trademe, Headway QV, REINZ.	905	876	3.31%

Conveniences

ITEM	2026/27 Fees	2025/26 Fees	Variance
Bright Street toilets	0.50	0.50	0.00%
Bright Street showers	4.00	4.00	0.00%

Resilient waters and flood protection

Four Waters infrastructure investment totals approximately \$31 million, representing just over 19 percent of the total capital programme. This includes continued delivery of major flood resilience initiatives, such as final works on the Waipaoa River Flood Resilience Project, alongside progressing design, consenting, and planning for improvements at Tikitiki and Te Karaka. The Annual Plan also reflects ongoing investment in modelling and catchment-based planning to better understand future flood risk and inform climate-adaptive responses.

The Annual Plan also prepares Council for significant national reforms, including changes to water services delivery, resource management reform, and evolving regulatory requirements, while maintaining core regulatory, planning, and service delivery functions.

Financial Measures and Estimates

The Financial Strategy caps both rates increase and debt. The rates increase cap for Year 3 is 11.4% total rates revenue and debt is \$268.3 million (or 175% debt over revenue). The below financial measures are within the Financial Strategy caps.

The key financial measures:

- Capital expenditure programme of \$156m (Year 3 \$132.9m).
- Overall rates increase of 8.49% excluding growth (Year 3 – 8.52%).
- Forecast external debt of \$245m (Year 3 \$235m) or 160% debt to revenue.

Most of the higher debt when comparing to the 2024-2027 Three Year Plan, was approved in Year 2 (\$7m) report [25-20]. There is an additional \$3m needed in draft Annual Plan 2026/27 due to aligning with the roading renewals program and shortfall in dividend from our Council Controlled Trading Organisation. New Zealand Transport Agency/Waka Kotahi increased the Regional Land Transport “Potholes” budget after the adoption of the 3YP. The capital expenditure within the AP reflects the new increased budgets.

Balanced Budget

Council must consider the balanced budget requirement under the Local Government Act 2002 (LGA), where its forecast operating revenue does not match its forecast operating expenditure.

Council has a general requirement to manage financial matters prudently, efficiently, and effectively, but also in a manner that promotes the current and future interest of the community. The draft AP budgets for an overall accounting surplus, because of capital grant/subsidies. However, while Council will have an overall surplus, some activities will have deficits as they will be funded by either loan or reserve funding.

The decisions or matters in this report are considered to be of **Low** significance in accordance with the Council’s Significance and Engagement Policy.

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Approves the draft 2026/27 Annual Plan as outlined in Attachment 1, including the draft Estimates set out within the draft Financial Statements.
2. Approves the draft Capital Works Programme for 2026/27 amounting to \$156 million, as outlined in Attachment 1, Note 14 of the Our Finances section.
3. Agrees (having regard to those matters outlined within this report) that it is financially prudent to budget for an overall accounting surplus in the draft 2026/27 Annual Plan.
4. Agrees while noting the overall accounting surplus as set out in number 3 above, that some activities (as outlined within the report) will have an accounting deficit funded by loans or reserves.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: 2026/27 Annual Plan, Three Year Plan, capital works programme, recovery, resilience, roading and bridges, flood protection, water services

BACKGROUND - HE WHAKAMĀRAMA

1. An Annual Plan (AP) is produced each year between Long Term Plans (LTP) or in this case our Three-Year Plan (3YP). The AP provides an opportunity to update and refresh information for the coming year.
2. The Local Government Act 2002 (LGA) states that Annual Plans are to focus primarily on proposed differences to the LTP.
3. Producing an AP remains a necessity, however under s95(SA) of the LGA, consultation is not required if the plan “does not include significant or material differences from the content of the Long-Term Plan for the financial year to which the Annual Plan relates”.
4. Under s76AA (1)(b) of the LGA, in our assessment as to what is significant, we should use any criteria or procedures set out in our Significance and Engagement Policy.
5. Council must adopt its AP and set the rates for the 2026/27 year by 30 June 2026. The AP sets out any significant or major changes and key information on Council’s activities, projects and forecast financial information.
6. The AP should align to the financial measures and parameters as set within the 3YP Financial Strategy (the Strategy). The Strategy outlines Council’s approach for the financial management over the life of the 3YP. The overarching aim of the Strategy is to be financially sustainable. This means that Council’s commitments are funded in a way as to be within our debt limits, and we meet Council’s obligations to be good stewards of the district’s assets. These two competing pressures are also balanced against the costs of servicing our debt versus what the community can afford.
7. Two measures which have been set within the Strategy are total rates revenue increases (%) and external debt limits. Total rates increase was set at a maximum of 11.4% (excluding growth) and total external debt to be within 175% of revenue, throughout the Three-Year Plan period.
8. Attached is the Draft 2026/27 Annual Plan.

DISCUSSION and OPTIONS - WHAKAWHITINGA KŌRERO me ngā KŌWHIRINGA

9. In applying our Significance and Engagement Policy, as required under the LGA s76 AA(1)(b), staff have assessed that there are no significant or material changes that Council is required to consult on.
10. There are some minor changes to the Financial Strategy key financial measures, when comparing to Year 3 of the 2024-2027 Three-Year Plan to the draft 2026/27 Annual Plan. These are:
 - Rates revenue increase of 8.49% matches Year 3 of the Three-Year Plan and what was consulted with the community.
 - Growth of rating based assumed within the 3YP to be 0.5% but actual growth is 0.8%.
 - Debt increased by \$10 million - \$7m relates to an increase from Annual Plan 2025/26 report [25-20] with additional \$3m aligning to roading renewals increased New Zealand Transport Association (NZTA) “potholes” budget. The “potholes budget was approved by NZTA after the adoption of the 3YP.
 - Debt has also increased because dividend income from the Council Controlled Trading Organisation was lower than expected over the past two years.

11. The changes as outlined above are not material, representing accumulative reduction of – 0.09% change in overall rates (excluding growth) and 5% change in overall debt.
12. This confirms that the proposed AP will be consistent with the plan for Year 3 of the 3YP.
13. This also means that we do not need to undertake a formal consultation or produce a consultation document for the AP. As per previous years we will inform the community of activities and work program and any minor changes for the 2026/27 Annual Plan upon Council adoption.

Financial Nuts and Bolts of the Draft 2026/27 Annual Plan

14. The draft estimates for 2026/27 AP presented within this report includes changes up until 31 December 2025. Any decisions made by Council after this time will be incorporated into the final Annual Plan with its adoption in June 2026.
15. These final changes will include any changes to budgets, alignment of external funding as a result of the recent Civil Defence Emergency. The impact upon on roads, infrastructure and woody debris removal particularly around Te Araroa, Onepoto and Wharekahika, are being assessed.
16. At this point the changes to the recent emergency, will not impact on rates over and above the 8.49% overall rates revenue already provided within the draft 2026/27 Annual Plan.
17. The financial information including the financial statements are included within the “Our Finances” section of the draft AP, as attached in Attachment 1.

Operational Changes

18. While the overall changes in the draft 2026/27 AP compared to Year 3 are consistent or not materially different from what we consulted with the community, there have been some changes. Outlined below explains the differences and the changes that have occurred since the adoption of the 2024-2027 Three Year Plan.
19. Total comprehensive Revenue and Expenses is \$155.5m, up \$20m over Year 3 of the Three-Year Plan. This favourable difference is mostly due to higher capital grants arising from the timing of recovery roading programme, as well as increase in revenue from the NZTA roading renewals program.
20. Total Revenue is \$269m, up \$23m on Year 3. Capital and operational grants are higher due to increased NZTA roading programme, particularly recovery and resilience projects.
21. However, offsetting some of overall revenue increases are lower dividends than what was forecast in Year 3 (lower by \$1.25m). Gisborne Holdings Limited recent Statement of Intent a lower dividend in 2026/27 but higher in 2027/28.
22. In order to adjust for the spike over the two years due to the differences in dividends, rates have been smoothed through debt.
23. Total expenditure is \$167m, \$5m more over what was provided within Year 3 of the 3YP. Most of the changes relate to changes within Operating activities, Employee Benefit and Depreciation costs.

Operating Activities

Special Projects

24. Two special projects have rephased to match the timing of delivery. This includes that Realignment of enterprise management project \$3m and CBD revitalisation \$515k.
25. The Enterprise Management Software Solutions project is five-to-seven-year project. The project is a comprehensive system that integrates core business processes, replacing the current operating Ozone software.
26. City Centre project for accounting purposes, has split some of the costs from capital project costs to operational.
27. Both projects are loan funded, as the useful life of the projects extends over several years. As projects are loan funded, the phasing doesn't impact on rates. However, interest costs will be covered by rates, when the loans are raised. These costs have been factored into the budgets.

Roading

28. Maintenance and operating costs were realigned to NZTA approved Regional Transport Plan, changes totalling \$854k mostly relates to increased funding for passenger transport, minor works and aligning to the Regional Land Transport "Potholes" budget.

Employee Benefit Costs

29. Employee benefit expenses costs \$39.4m, up \$600k over Year 3. This is mostly due to a combination of more project managers for the recovery program and an extension of 1 year (fixed term) for the Land Management Team within Integrated Catchment activity. The recovery project managers mostly relates to roading and flood projection. Both recovery project managers and the Land Management Team, are funded by grants.
30. Also as noted in last year's Annual Plan, at the time of the adoption of the 2024-2027 Three Year Plan, several projects were planned to be delivered under professional services fees (or operating costs). Now they have been transferred to internal staff costs and recognised under Employee benefit expenses.
31. In summary, any higher employee costs over Year 3, where funded either by grants or a transfer of operational budgets to employee benefits budget.

Depreciation

32. Overall depreciation expenditure decreased by \$643k, mostly driven by external revaluation for roading assets, that occurred in June 2025. These changes were reported in last year's Annual Plan [25-20] as the revaluation changes affected depreciation levels throughout the 2024-2027 Three Year Plan.
33. While roading depreciation costs went down by \$1.3m, three waters depreciation costs increased by \$881k. Most of the higher costs relate to Wastewater Treatment Plant, after a review of the componentisation assets and the expected useful lives had been completed.
34. Refer to Note 8 under the Notes to the Prospective statements section ("Our finances").

Capital Programme

35. The Capital Programme is \$156.3m, \$23m more than the 3YP. Most of this increase relates to realignment of the NZTA roading recovery program.
36. There was also a realignment due to timing of the work program for both roading and the flood resilience projects. Both these works are mostly external funded (i.e. 100% roading, with 90% flood resilience).
37. We included a new budget for the Tokomaru Bay site remediation which is 100% external funded.
38. Of the total capital programme, \$142 million or 91 percent, relates to core infrastructure activities including Four Waters, Solid Waste, and Roothing.
39. For full details refer to Note 14 within the Finances Section of the draft 2026/27 Annual Plan.

Balanced Budget

40. Council's operating income should be set at a level to meet each year's operational expenditure. This is to ensure that there is access to enough funding to enable long term provision of services.
41. There are activities where this approach may not be practical or prudent, due to the activity's long-term nature or they are being managed on behalf of the Crown, i.e., forestry assets and soil conservation nurseries.
42. Council is forecasting an accounting surplus for 2025/26 of \$155.5m up \$20m over Year 3 of the 3YP. The increase from Year 3 of the 3YP, is due to more capital grant funding from NZTA. The overall net surplus is driven by how we record capital grants.
43. We are required under accounting standards to record capital grants as income even though it is not used for funding operational activities. When this occurs, it creates an accounting surplus. The surplus will go towards our capital projects and reduces the need to borrow funds.
44. While there is an overall bottom-line surplus, some activities have been funded by reserves or loans. For the most part, the 3YP acknowledged and provisioned for operational costs to be funded from loans when there was a step increase in rates.
45. The draft AP follows these provisions that have been made within the 3YP, and which affects the balanced budget, such as:
 - Loan funding for the steep operational costs including Freshwater Plan, Tairāwhiti Regional Management Plan, and the Enterprise Management project. The use of loan funding allows impact of rates to be smoothed over time.
 - Phase unfunded depreciation of wastewater, water supply, stormwater, and the pool over time – aligning to 3YP but noting that the funding portion of depreciation will not be less than the 3YP (and the provisions as laid out within the 2021-2031 LTP), nor less than meeting principal repayments.
 - Using some Reserves to fund some operational costs (such as Depreciation reserve for significant repairs and maintenance costs for water supply or when funds have been transferred to a reserve for a particular purpose).

- Replenish depreciation reserves by capital rating for some depreciation repayments (eg wastewater, roading and flood control).
 - Not funding all the depreciation costs that arise from the subsidised roading network as a significant portion of the roading network is funded by Waka Kotahi.
 - Not funding depreciation for certain assets where:
 - i. The assets may not be replaced at the end of their useful life.
 - ii. Where the asset has been funded in advance by capital rates.
 - iii. Where the asset has been fully grant funded.
 - Running activity deficits/surpluses in some specific activities, including areas:
 - i. Wharekiri Reserve (costs transferred to the Crown account).
 - ii. Staff and community housing (stays within the activity).
 - iii. Airport (stays within the activity).
46. When preparing and reviewing the budget, Council has had regard to the following specific matters in relation to all activities of Council as per the LGA s100:
- i. Maintaining levels of service.
 - ii. Maintaining the services capacity and integrity of assets.
 - iii. Intergenerational equity.
 - iv. Compliance with Council's funding and financial policies established under LGA section 102.

ASSESSMENT of SIGNIFICANCE - AROTAKENGA o **NGĀ** HIRANGA

Consideration of consistency with and impact on the Regional Land Transport Plan and its implementation

Overall Process: **Low** Significance

This Report: **Low** Significance

Impacts on Council's delivery of its Financial Strategy and Long Term Plan

Overall Process: **Low** Significance

This Report: **Low** Significance

Inconsistency with Council's current strategy and policy

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on all or a large part of the Gisborne district

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on individuals or specific communities

Overall Process: **Low** Significance

This Report: **Low** Significance

The level or history of public interest in the matter or issue

Overall Process: **Low** Significance

This Report: **Low** Significance

47. The decisions or matters in this report are considered to be of **Low** significance in accordance with Council's Significance and Engagement Policy.

TREATY COMPASS ANALYSIS

Kāwanatanga

48. This report provides for Kāwanatanga by exercising Council's governance role in a way that makes decision-making processes, information, and financial settings visible and accessible to tangata whenua. By clearly setting out priorities, constraints, and proposed investment across the draft 2026/27 Annual Plan, the report supports informed engagement and accountability and operates within existing partnership and shared decision-making arrangements established through the 2024–2027 Three Year Plan.

Rangatiratanga

49. Rangatiratanga is provided for by maintaining and progressing investment in whenua- and wai-related programmes, including flood protection, resilient waters, and recovery activities. While this report is a financial and programme approval step, it supports rangatiratanga by enabling delivery to continue through established processes that recognise tangata whenua authority, participation, and leadership at the project and programme level.

Oritetanga

50. Oritetanga is reflected through an Annual Plan that prioritises recovery, resilience, and access to essential services, particularly for communities disproportionately affected by severe weather. The report also supports equity by transparently presenting affordability settings and funding constraints, enabling impacts on communities to be understood and considered.

Whakapono

51. Whakapono is supported by continuing programmes where tikanga, cultural values, and differing world views are integral to delivery, particularly in relation to water management and flood protection. The report does not propose changes that would affect cultural practice and supports existing approaches that give effect to tikanga through planning, consenting, and implementation.

TANGATA WHENUA/MĀORI ENGAGEMENT - TŪTAKITANGA TANGATA WHENUA

52. Engagement with tangata whenua has occurred through established partnerships and programme-specific engagement processes associated with the development of the 2024–2027 Three Year Plan and the draft 2026/27 Annual Plan. This includes ongoing involvement in recovery, flood protection, water services, and environmental programmes where tangata whenua interests are directly affected.

53. As this report relates to approval of the draft Annual Plan and does not introduce significant or material changes from Year 3 of the Three Year Plan, no new or additional engagement is proposed as part of this decision. Tangata whenua engagement was and will continue through delivery of individual projects and programmes, consistent with existing partnership arrangements and governance structures.

COMMUNITY ENGAGEMENT - **TŪTAKITANGA** HAPORI

54. Community engagement informing the draft 2026/27 Annual Plan has occurred through previous consultation on the 2024–2027 Three Year Plan, recovery-related engagement, and programme-level engagement associated with specific projects and services.
55. In accordance with section 95(2) of the Local Government Act 2002, Council has assessed that the draft 2026/27 Annual Plan does not include significant or material differences from the relevant year of the Three-Year Plan. As a result, formal consultation on the Annual Plan is not required. The community will be informed of the adopted Annual Plan and key work programmes following Council adoption, consistent with past practice.

CLIMATE CHANGE – Impacts / Implications - **NGĀ REREKĒTANGA ĀHUARANGI** – ngā whakaaweawe / **ngā** ritenga

56. Climate change is a key contextual factor informing the draft 2026/27 Annual Plan. Increased frequency and intensity of severe weather events continue to affect infrastructure performance, service delivery, and community resilience.
57. The Annual Plan prioritises investment in recovery and resilience programmes, including roading, bridges, flood protection, and water infrastructure, which directly respond to climate-related risks. Ongoing modelling, catchment planning, and network reviews support more climate-adaptive decision-making and investment prioritisation.
58. This report itself does not introduce new climate change impacts beyond those already considered through the Three-Year Plan and associated strategies. Climate considerations will continue to be integrated through programme delivery, asset management planning, and future long term planning processes.

CONSIDERATIONS - HEI WHAKAARO

Financial/Budget

59. Draft financial statements are included with Attachment 1. under “Our Finances”. These statements are indicative and are still subject to further work and changes. The final 2026/27 Annual Plan will be presented to Council in June 2026.
60. Loan funding and reserve funding for operational costs (as set out above under the “balanced budget discussion), are not in ‘balance’ as our operating revenue does not match our operating expenditure. Loan funding for these projects is not considered an operational cost.

Legal

61. This report supports Council’s statutory obligation to adopt an Annual Plan and set rates for the 2026/27 financial year in accordance with the Local Government Act 2002. The report has been prepared having regard to the requirements of sections 95, 95A, and 76AA of the Act.
62. No additional legal implications arise from the recommendations in this report beyond those already provided for through existing legislation and Council policies.

POLICY and PLANNING IMPLICATIONS - KAUPAPA HERE me **ngā** RITENGA WHAKAMAHERE

63. The draft 2026/27 Annual Plan is consistent with Council’s existing strategies, policies, and plans, including the 2024–2027 Three Year Plan and the associated Financial Strategy. The Annual Plan gives effect to decisions already made through the Three-Year Plan and does not propose changes that are inconsistent with Council’s current policy framework.
64. No amendments to existing policies or plans are required as a result of the recommendations in this report.

RISKS - NGĀ TŪRARU

Risk area	Description	Mitigation
Delivery	Recovery programmes are complex and subject to external dependencies such as weather events, contractor availability, and sequencing of works.	Managed through established programme governance, prioritisation of critical works, and active oversight of delivery timeframes.
Funding	Recovery and resilience programmes rely heavily on external funding, which may be subject to conditions, timing, or availability.	Mitigated through staged delivery, close engagement with funding partners, and alignment with Council’s Financial Strategy and affordability limits.
Reputational	Community expectations remain high in relation to recovery progress and outcomes.	Managed through clear communication of priorities, constraints, and progress, and transparent reporting through the Annual Plan and recovery updates.
Regulatory and compliance	Risk of non-compliance with legislative or regulatory requirements during delivery of programmes.	Council continues to operate within existing legislative and regulatory frameworks, with no new compliance risks arising from the decisions in this report.

NEXT STEPS - NGĀ MAHI E WHAI AKE

Date	Action/Milestone	Comments
March/April 2026	Draft 2026/27 fees and charges.	Consultation period.
April to June 2026	Incorporation of Council decisions made post December 2025 and incorporating projects that need to be carried over into the 2026/27 Annual Plan.	
May/June 2026	Hearings/deliberations on fees and charges.	Finance & Performance Committee.
3 June 2026	Final 2026/27 Annual Plan and setting of rates.	Council adoption.

ATTACHMENTS - NGĀ TĀPIRITANGA

- Attachment 1 - Draft Annual Plan 2026/27 - For APPROVAL [26-39.1 - 100 pages]

DRAFT AP 26-27
February 12, 2026 9:26 AM



HEALING
OUR REGION
FOR OUR FUTURE

TE WHAKARAUORATANGA
O TŌ TĀTAU ROHE
MŌ ĀPŌPŌ

2026-2027
MAHERE A-TAU

Te Kaunihera o Te Tairāwhiti
Gisborne District Council

Adopted by Council on 25 June 2026
Finance & Performance - 18 February 2026





**Nau mai ki te
Mahere ā- Tau
Welcome to the
Annual Plan**

Photo credit: Trust Tairāwhiti



Contents

A message from our Mayor and Chief Executive.....4

Welcome to our Annual Plan 2026/276

Our region8

Treaty relationships and partnerships10

Our community outcomes and wellbeings.....12

Our Water, Our Way.....14

Roading network review.....16

Facing the future17

Our finances40

Additional information94

He kupu whakataki nā te Kahika me te Manahautū A message from our Mayor and Chief Executive



Ki ngā tōpito katoa o Te Tairāwhiti, mai Pōtikirua ki Te Paritū, ki ngā pae maunga o Te Ao Parauri hoki atu ki ngā hukahuka o ngā tai moana, tēnā koutou, tēnā tātau katoa. Tēnā tātau me o tātau mate huhua kua tahuri ki te mātoru o te pō, haere, ōti atu ai. Kāti, ki a tātau te hunga ora e kawē, e whakatairangatia nei i ngā hiahiatanga o ngā hapori, o te hunga tūmatanui, o ngā iwi katoa hoki, tihe mauri ora!

Welcome to the 2026/27 Annual Plan, the final year of our 2024–2027 Three Year Plan (3YP). This Annual Plan sets out how we will continue to deliver our major projects and recovery programmes, while meeting the everyday needs of our community. It builds on our shared commitment to Healing Our Region for Our Future, strengthening the foundations for a resilient and thriving Te Tairāwhiti.

Over the past two years, we have made meaningful progress across our recovery and infrastructure programmes, guided by the dedication of our communities and teams. As we move into the final year of the 3YP, this Plan continues that momentum, while recognising that recovery remains an ongoing and defining feature of our work.

Cyclone Gabrielle remains a critical moment for our region. Many whānau continue to feel its impacts, and communities remain vulnerable to ongoing severe weather. These realities remain central to our priorities and investment over the coming year.

This was reinforced in late January, when another significant weather event caused widespread disruption across parts of the Coast, particularly around Te Araroa, Onepoto and Wharekahika. Flooding and slips cut off communities, damaged homes and infrastructure, and required evacuations to marae and welfare centres. Access along SH35 and key local roads was severely constrained. The event shows us that recovery is not linear, and that sustained support will continue to be required for affected communities.

In 2026/27 we will continue to focus on restoring and strengthening critical lifeline infrastructure. This represents approximately \$102.8m of investment. This includes around \$30m for bridge repairs and replacements, phased works on key recovery routes such as Tiniroto Road and the Hangarua Bluffs, and approximately \$19.5m targeted toward resilience-focused roading projects.

To support this recovery work, Council is advancing a roading network review to reset how we plan, maintain and invest in our 1,899km local road network. The review looks beyond immediate repairs, recognising the impacts of severe weather, rising construction costs, heavier freight traffic and an ageing, dispersed network. It will guide more targeted and resilient investment decisions, prioritising vital routes, managing risk, and ensuring the network remains affordable, safe and reliable for the communities that depend on it.

We are strengthening flood protection and resilience across the region. A \$71.1m flood resilience programme is underway, supported by \$64m of central government funding and \$7.1m from Council. The Waipaoa River Flood Resilience Project remains on track for completion in 2026/27. Design and consenting for improved stopbanks at Tikitiki and Te Karaka are also progressing, alongside region wide flood hazard modelling to inform future land use and investment decisions. This includes flood improvement work on the Taruheru River, with options assessment underway and construction planned from late 2026 onwards, subject to Crown funding.

Alongside recovery and infrastructure delivery, Council is navigating significant national policy and regulatory change. This includes the implementation of Local Water Done Well, which will see water services retained in house through a ring fenced financial model. Reform of the resource management system and the temporary pause on plan changes are also reshaping how and when planning decisions can be progressed, requiring Council to adapt how it plans, prioritises and delivers work over the year ahead.

Council continues to invest in maintaining and renewing essential infrastructure, including stormwater and wastewater renewals to improve our network performance. At the same time, community and place based initiatives are progressing in partnership with communities and iwi, supporting wellbeing, recreation and environmental outcomes. Community led recovery will continue to move into delivery, alongside rural township upgrades and ongoing collaboration with communities to advance locally identified priorities and support the long term liveability of the region.

While we remain committed to delivering these important projects, we are doing so with a strong focus on affordability and long term financial sustainability. Rising costs and substantial recovery obligations continue to be key factors in our decision making.

Council is maintaining a cautious and responsible approach to ensure investment needs are met without placing undue pressure on households. For 2026/27, rates are forecast to increase by 8.49% reflecting the balance between supporting recovery, maintaining essential services, and managing costs responsibly.

Our long-term financial settings remain stable, with debt levels below our limit of 175% of revenue. This allows our investments to remain sustainable over time. Alongside this, we are working closely with central government to secure ongoing recovery funding, acknowledging that many of the costs extend beyond the life of this plan.

The scale of recovery delivered through the Three Year Plan has required significant funding and difficult trade offs. As Council moves toward the 2027–2037 Long Term Plan, recovery will continue to place pressure on finances, alongside a more constrained funding environment driven by cost escalation and the likely introduction of rates caps. This will require a flexible approach to funding and prioritisation, including the continued use of a mix of rates funding, financing and partnership approaches to support essential investment while protecting long term affordability.

As we prepare for the year ahead, the focus remains on recovery, resilience and disciplined financial management. While challenges remain, Council is committed to prioritising what matters most for communities, working in partnership with government and iwi, and supporting Te Tairāwhiti through recovery and into the next Long Term Plan period.

Ngā mihi nui ki a koutou.



Mayor
Rehette Stoltz



Chief Executive
Nedine Thatcher Swann



He mihi ki tō mātau Mahere ā-Tau 2026/27 Welcome to our Annual Plan 2026/27

The 2026–2027 Annual Plan is the third and final year of Council’s 2024–2027 Three-Year Plan.

It outlines what we plan to deliver in the year ahead, including project budgets and funding updates that reflect current costs. It also explains how Council is balancing affordability with ongoing investment in a resilient future for Tairāwhiti.

As there are no significant or material changes from the Three-Year Plan, Council is not required to consult with the community before adopting this Annual Plan.

This plan has four parts.

Part 1 Welcome to our Annual Plan

Sets the scene for our region. It includes a key message from our leadership, details our Treaty partnerships, and outlines our strategic framework, community outcomes, and wellbeings.

Part 2 Facing the future together

Outlines key projects, initiatives, budgets, and updates to performance measures. It also explains how rising costs and recovery needs affect rates and what this means for ratepayers.

Part 3 Our finances

Describes Council’s financial strategy for 2026/27. It explains how Council will manage rates, debt, and expenditure within the limits set in the 2024–2027 Three-Year Plan.

Part 4 Additional information

Includes glossary terms, statutory disclosures, supporting data tables and other supplementary material.



Photo credit: Trust Tairāwhiti



Tō tatou rohe Our region

Community facilities

13	cemeteries
53	public toilets
40	playgrounds
35	sport parks
2,500m ³	gardens
4,000	street trees
1	library
1	Kiwa Pools
2	theatres
9	boat ramps
9	rural transfer stations

Our population by location

51,135	people (+7.6% since 2018 census)
73%	urban living in Gisborne
13%	rural and townships in Tairāwhiti
1%	national population of New Zealand
3%	national land area of New Zealand

Our population by age

22%	under 15 years old
19%	15–29 years old
42%	30–64 years old
17%	over 65 years old
36.7	average age
39%	under 25's (highest proportion in New Zealand)

Our tangata whenua

6	regional iwi (Ngāti Porou, Rongowhakaata, Te Aitanga a Māhaki, Ngāi Tāmanuhiri, Te Whānau a Kai, Ngā Ariki Kaipūtahi)
71	operational marae
56%	of total population in rural areas (population +10.4% since 2018 census)
28,656	population count of Māori descent
16%	te reo Māori speakers (40% of national percentage of te reo Māori speakers)

Our ethnicities

56.5%	European
56%	Māori
5.6%	Pacific peoples
3.8%	Asian
1.6%	Other ethnicities

Services

- 56** parking meters
- 590** litter bins
- 14,851** houses on kerbside collection

Consents each year

- 1,524** building and resource consents
- 176** LIMs processed
- 9,800** registered dogs

Drinking water

- 4** water treatment plants (Waingake, Waipaoa, Te Karaka, Whataatutu)
- 7** water reservoirs
- 250km** water pipes

Stormwater

- 172km** stormwater pipes and drains
- 6,390** sumps
- 32km** channels and swales

Roads and footpaths

- 1,899km** roads
- 413** bridges
- 3703** streetlights
- 239km** footpaths
- 10.9km** cycleway shared paths
- 21** roundabouts

Wastewater

- 327km** wastewater pipes
- 3,007** wastewater manholes
- 46** pump stations
- 2** wastewater networks

Flood protection

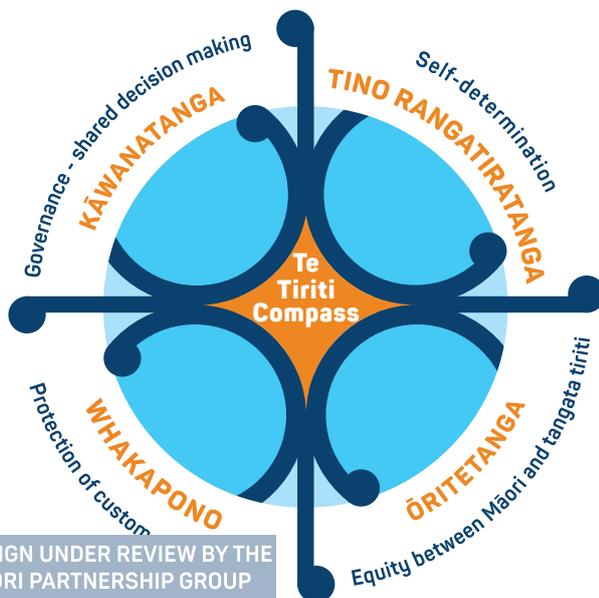
- 277km** rural land drains
- 303km** rivers and streams
- 77km** stopbanks

Ngā hononga tiriti Treaty relationships and partnerships

We continue to strengthen Treaty relationships, partnerships, and Māori outcomes, prioritising meaningful hononga with tangata whenua in Te Tairāwhiti. The diversity of Treaty rights and interests can make alignment challenging, however strong relationships help clarify roles and responsibilities and support better outcomes for the region. We acknowledge the contributions of ahi kā, marae, hapū, Māori landowners, trusts, iwi entities, and statutory agreements in shaping our approach.

With Māori making up over half of the rohe (region's) population, Te Tiriti o Waitangi is central to supporting lasting partnerships and a thriving region. Council's work is guided by a Treaty-based approach, supported by Te Matapihi an internal resource designed to strengthen engagement with tangata whenua. Te Matapihi provides tools, iwi narratives, and guidance to ensure strategy, policy, and planning align with tangata whenua priorities.

Te Tiriti Compass, adopted in 2022, continues to embed Treaty principles into decision-making. Operational tools introduced in 2023 and the Compass launch at Pahou Marae, Manutuke in 2024 have already improved how Treaty responsibilities are tracked and delivered.



Council continues to support tangata whenua participation in governance, though vacancies remain on the Emergency Management and TRMP committees, highlighting ongoing capacity needs. Engagement with marae and hapū remains extensive across recovery, freshwater, and resource management reform.

Te anga whakamua - The year ahead

A major focus for 2026/27 is developing a Māori Outcomes Framework to align Council's activities, investment, and monitoring with the priorities of iwi, hapū, marae, Māori landowners, and Māori communities, providing a unified direction for the Long-Term Plan.

Council will keep utilising Te Tiriti Compass, Te Matapihi, and established partnership practices, refining these tools to ensure our work reflects the full range of Māori rights and interests across Te Tairāwhiti. The effectiveness of these tools will be reviewed to maintain responsiveness and support strong partnership outcomes.

The Local Leadership Body will remain a central forum for partnership. Council will support its establishment and operation so it can play an influential role in shaping strategic direction and enabling collective decision-making. Relationship agreements with iwi and hapū will also be reviewed to ensure they reflect shared aspirations and emerging priorities.

Māori Outcomes Framework

Council will work with iwi, hapū, marae and Māori communities to identify shared outcomes and priority areas for the Long-Term Plan. A Māori Outcomes Framework will be developed to align Council activity, investment and monitoring with tangata whenua priorities, supported by an implementation pathway that builds capability and provides clear internal guidance.

Provide support to the Local Leadership Body

This work positions the Local Leadership Body (LLB) to influence our strategic direction and advance shared outcomes. It includes secretariat support and coordinating organisational participation, to ensure the LLB becomes a central mechanism for regional partnership and shared decision-making.

Evaluate the effectiveness of Te Tiriti Compass and Te Matapihi

We will review how Te Tiriti Compass and Te Matapihi are supporting alignment with tangata whenua priorities and the Māori Outcomes Framework. This review will identify opportunities to strengthen partnership practice, clarify roles and responsibilities, and build organisational capability to deliver shared outcomes more effectively.

Review relationship agreements with iwi and hapū

Scheduled reviews of relationship agreements will ensure they continue to reflect shared aspirations and emerging priorities. Alignment with the Māori Outcomes Framework will be a focus, supported by guidance, facilitation, and consistent engagement practice across Council.

Develop co-designed evaluation metrics

Working alongside tangata whenua, we will develop measures that track progress toward shared Māori outcomes and partnership expectations. These metrics will support transparent monitoring, reporting to governance and partners, and continuous improvement over time.

Align policies to support Te Tiriti principles

Council policies and operational guidance will be reviewed and updated to ensure they support equitable outcomes for Māori and align with the Māori Outcomes Framework.

Together, these actions reinforce Council's commitment to embedding Te Tiriti principles in a way that upholds the mana of tangata whenua and strengthens partnership outcomes. The 2026/27 programme reflects a deliberate focus on accountability, alignment, and continuous improvement, ensuring Te Tiriti remains central to how we plan, invest, and make decisions for Te Tairāwhiti.



Ngā putanga me ngā painga hapori

Our community outcomes and wellbeings

Our Strategic Framework sets out the strategic priorities that determine what is important to focus on, invest in, and deliver to achieve our community outcomes.

See our 2024-2027 3YP on our website www.gdc.govt.nz

Our community outcomes

A driven and enabled community

Our whole community works together to achieve our dreams and aspirations.



We take sustainability seriously

We change the way we live and work in response to climate change. We work to lower carbon emissions and to improve our ecological footprint. We are more resilient, we end waste and we use our natural resources wisely.



Resilient communities

Our economy, infrastructure and communities spring back from difficult situations. We care for and plan for future generations and act in partnership with our community.



We celebrate our heritage

We are proud of and celebrate our Māori identity, culture, historic and natural heritage. We are all kaitiaki of our natural taonga which we protect for future generations.



Vibrant city and townships

We live balanced and happy lives. Our city and townships are vibrant. We attract visitors from across Aotearoa and the world. Our rural townships have sustainable infrastructure and services and we all have bright futures.



A diverse economy

We have world class facilities and services. Our people are in high value jobs and have a great standard of living. We have a strong economy which encourages entrepreneurship, innovation and we use emerging technologies.



Connected and safe communities

Our communities and businesses prosper. We have a safe, efficient and integrated transport network. We invest in supplying safe walking, cycling and public transport, and we use new technologies to our advantage.



Delivering for and with Māori

Iwi are significant partners in Council's decision-making. Māori communities and economies are booming, supported by affordable housing, quality infrastructure and fulfilling employment opportunities.



Our four wellbeings

Environmental wellbeing

We maintain the health of our soils, air, fresh water and coastal environments. Our region's biodiversity is restored and protected. We improve land uses to ensure they are environmentally sustainable.



Economic wellbeing

Our communities are financially secure and contribute to a growing regional economy. Infrastructure is provided to enable businesses to establish, thrive and create new employment opportunities. Our rural townships benefit directly from ongoing economic investment.



Social wellbeing

Our communities have a deep sense of place and belonging. We are socially connected, recognise the importance of whakapapa and are committed to improving the education, health and safety outcomes of our people. Our communities are more resilient. Our townships have access to a network of fit-for purpose community facilities that reflect community need. We support affordable housing options and the sustainable management of urban growth.



Cultural wellbeing

Communities and individuals experience vitality through kaitiakitanga, expressing their arts, heritage, history, identity and traditions. We work together to achieve common goals. Cultural activities are enabled by the activation of community spaces, our marae and place making.





Tō Tātou Wai, Tō Tātou Ara Our Water, Our Way

National policy context

Central Government has introduced a new national approach to water service delivery across Aotearoa New Zealand. Local Water Done Well replaces the previous Government's Three Waters Reform programme while still seeking to improve national water quality outcomes. Under this policy, water services remain under council control, although the way drinking water, wastewater and stormwater are delivered is changing.

The Local Government (Water Services Preliminary Arrangements) Act, enacted in September 2024, requires councils to prepare Water Services Delivery Plans that describe how water services will be delivered sustainably and meet future health, economic and environmental regulations. Each plan covers a 30 year period and provides a tool for councils to consider both current and future delivery of water services and will be superseded by a Water Services Strategy in July 2027.

A further Bill, the proposed Local Government Water Services Bill, is expected to be introduced to Parliament. This Bill will set out changes to the water services delivery system and regulatory system, including pathways for future economic regulation of charges for water, wastewater and stormwater services.

Our region's Water Services Delivery Plan

The region's Water Services Delivery Plan, Our Water, Our Way, was formally accepted by the Secretary for Local Government in November 2025. This reflects Council's obligations under the Local Government (Water Services Preliminary Arrangements) Act 2024 and sets the direction for locally delivered drinking water, wastewater and stormwater services.

Council adopted the plan on 21 August 2025, following public consultation in April and May 2025 where 90 percent of submitters supported a modified in house model that retains delivery within Council with ring fenced finances and reporting.

Council submitted the plan to the Department of Internal Affairs in September 2025. It underwent review by the Commerce Commission, the Local Government Funding Agency, National Infrastructure Funding and Financing Limited and Taumata Arowai, the new Water Services Authority. The plan was accepted without amendment in November 2025.

Implementation and future direction

From 1 July 2027, Council will move to the new water services delivery model. This includes establishing a ring fenced in house business unit supported by planned investment of \$214m over the decade, renewal of nearly 50 kilometres of underground mains and the creation of a dedicated Water Services Committee to support partnership with mana whenua.

This investment will renew ageing infrastructure, increase network capacity and ensure compliance with more stringent drinking water and environmental standards. Gisborne's reticulated urban population is forecast to grow from 36,232 in 2025 to more than 40,000 by 2053, which will require continued investment in water supply, wastewater treatment and stormwater systems.

Work is now focused on establishing the new business unit by July 2027, including meeting financial sustainability targets by June 2028. This implementation work will align with the development of the Water Services Strategy and the 2027-2037 Long Term Plan.





Arotake kōtuitui rori Roading network review

The roading network review is Council's major programme to reset how we plan, maintain and invest in our 1899km local road network. Severe weather events, rising construction costs and heavier freight traffic are putting increasing pressure on our roads. Many parts of the network are ageing, remote and expensive to maintain. The impacts of Cyclone Gabrielle showed how quickly communities can become isolated when roads fail.

The review looks beyond recovery. It sets out how Council can build a more resilient and affordable transport system, supported by clear evidence and long term planning. This work will guide future investment decisions, help us manage climate change risks, and ensure our network remains safe and reliable for the people who depend on it.

What we found

Analysis shows the network is deteriorating faster than we can repair it with current budgets. Key challenges include:

- soft geology and frequent landslides that increase repair costs
- more intense rainfall events
- escalating costs for construction materials
- increased wear from heavy freight vehicles
- local roads spread across a large and sparsely populated region.

Funding pressures mean council cannot maintain every road to historical levels. The review assesses where we should focus investment, where levels of service may change, and how we can better prepare for future hazards.

What is changing

The review proposes a more targeted approach to maintenance and renewal. This includes:

- strengthening and protecting vital routes that support lifeline services
- building stronger roads in high risk areas
- reducing maintenance on low use roads
- seasonal or temporary closures when conditions make roads vulnerable
- working with industry to coordinate heavy vehicle use during bad weather
- retiring roads that are no longer viable to maintain.

These changes reflect strong community feedback received during consultation in early 2025. Most respondents preferred prioritising key routes, maintaining fewer sealed roads, and investing in proactive improvements rather than reacting to failures.

Moving towards a more resilient network

The review recognises that climate change will continue to increase pressure on the network. Planning for resilience now will reduce the long term costs of disruptions and support community wellbeing. Council will focus investment on the most critical parts of the network, including routes that connect communities to schools, health services and economic centres.

A comprehensive risk assessment is underway. This work maps geology, land use, climate hazards and the importance of each road to determine future levels of service. The outcome will be a region wide investment plan that sets out where work will occur and how resilience funding will be prioritised.

What happens next

Council approved the Strategic Roading Network Resilience Programme Business Case in August 2025. The business case provides a 30 year prioritisation framework to guide fair, evidence based decisions about where limited maintenance, renewal and improvement funding is invested.

The focus is now on implementation. Key next steps include:

- establishing programme governance, reporting and delivery capability
- reviewing key roading policies and technical standards that support resilience outcomes
- refreshing the Activity Management Plan to identify priorities, phasing and delivery options
- continuing engagement with mana whenua, communities and stakeholders on investment priorities and levels of service
- integrating the programme approach into the next Regional Land Transport Plan and the next Long Term Plan.

The roading network review is a long term commitment. It will help ensure the transport system can adapt to climate change, support regional development and remain affordable for a small rating base. This work will guide investment decisions over the next 30 years and help secure reliable access across Te Tairāwhiti.





Photo credit: Trust Tairāwhiti



**Te anga piritahi
ki mua**
**Facing the future
together**



Contents

Our recovery projects 21

Our major projects 24

Other projects..... 30

Changes to our performance measures 36

What does this mean for our ratepayers? 39

Our finances

..... 40

Additional information

..... 94



A tātau mahi whakaoranga Our recovery projects

Our recovery programme was initiated following Cyclone Gabrielle and other severe weather events that caused widespread damage across the region. Since then, significant progress has been made to restore critical infrastructure, strengthen flood protection, and address erosion in vulnerable areas. The heavy rainfall, flooding, and erosion experienced in January reinforced the scale and complexity of the challenge, highlighting the need for long-term, climate-adaptive solutions alongside immediate recovery works. This programme reflects a continued focus on protecting communities, supporting recovery, and planning for a more resilient future.

Flood protection

Persistent heavy rainfall, two major cyclones and repeated severe weather events have significantly impacted our flood protection networks. These events have exposed how vulnerable our floodplains are, a challenge intensified by exceptionally high sediment loads that continue to reshape riverbeds and berm heights.

Understanding how these floodplains may respond to future events, including the effects of climate change, will be a key focus for 2026/27. Advanced hydraulic modelling and geomorphological assessments will help identify the most effective mitigation options and guide long-term resilience planning.

What we're planning for the year

Our work will focus on developing climate-adaptive mitigation options based on updated modelling and working closely with communities to ensure local insights inform future flood protection solutions.

Waipaoa River Flood Resilience Project

This project is nearing completion. Stopbank earthworks are expected to finish by June 2026, delivering the programme several years ahead of the original 2030/31 timeline. Final works will continue through 2026/27, including rock replenishment for existing revetments and upgrades to rock groynes to strengthen the wider flood protection system.

Tikitiki stopbank improvements

Upgrading the existing stopbank along the Poroporo River remains the preferred option to improve flood protection for the township. Detailed design and consenting will progress in 2026/27. Funding is in place for this stage, but cost pressures elsewhere in the programme mean future Crown decisions may affect priorities and construction timing.

Te Karaka township improvements

The preferred option under consideration is to build 3.5 kilometres of new stopbank, with targeted land retreats to allow more room for the river and reduce flood levels across the township. This is expected to provide greater resilience

than upgrading the current alignment. The project is estimated at \$35 million. Construction is planned to commence in early 2027, subject to securing additional funding, detailed design, and resource consents.

Taruheru Widening

Work is progressing to widen the Taruheru River channel through the rural reach to increase capacity and manage a 10% AEP flood event. Hydraulic modelling is nearing completion and will inform the design of the widening and associated improvements, with design model runs and a concept design and resource consent application due by mid-2026. Construction timeframes will be confirmed once funding decisions are made, and while wider programme reprioritisation may affect timing, the project remains important for a large and productive catchment; if Crown funding is not secured, Council will consider funding options through the Long-Term Plan.

Budget for the year

\$12.3m External funding

\$4.8m Council funding

\$66.3m Total funding - 3YP Budget

Of the \$66.3 million 3YP budget, \$50.6 million is Crown funded.

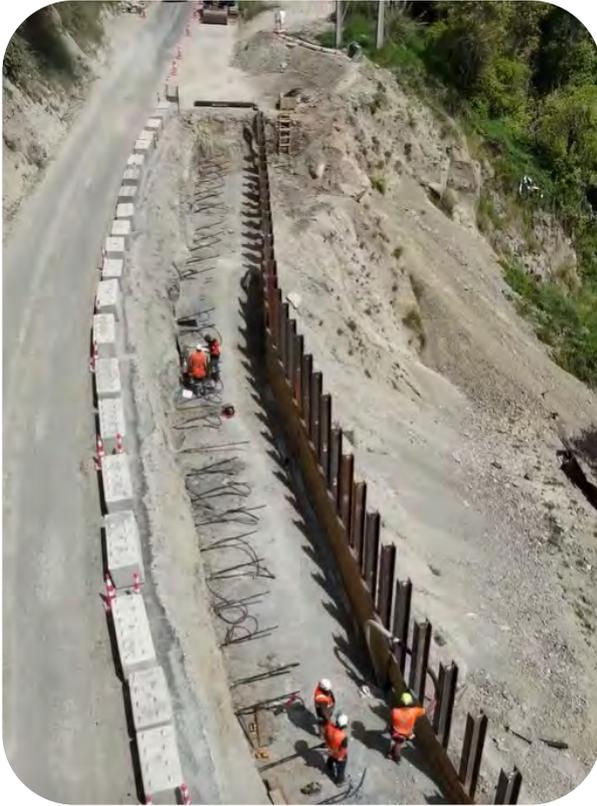
Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website gdc.govt.nz

» [Flood protection](#) | [Gisborne District Council](#)



Roads to recovery

Cyclones Hale and Gabrielle caused significant damage to our roading network, cutting off communities for weeks, damaging and destroying dozens of bridges, and triggering over 3,000 faults on local roads, including major dropouts and slips. Rebuilding will cost an estimated \$465m, with an additional \$260m required to build back stronger. Despite \$241.5m in government support, a significant funding gap remains.

What we're planning for the year

In 2026/27, we will continue strengthening and reconnecting our local transport network by completing key rebuilds, major dropout repairs and the Tiniroto Bypass. These programmes focus on restoring access for isolated communities, improving safety and building long-term resilience.

Bridge repairs and replacements (\$107m)

Of the bridges damaged during Cyclone Gabrielle, a combination of replacements, repairs, and alternative recovery solutions are being delivered across the region. During 2026/27, construction will continue on approved bridge replacements, alongside completion of remaining repair works. Delivery is subject to programme sequencing and funding conditions, with the overall programme expected to be completed by the end of 2027.

Bridges progressing through repair or rebuild include:

- St Leger Bridge, Tiniroto
- Mata (Huiarua) inland Tokomaru Bay
- Grays Bridge, Kanakanaia

Across the wider network, more than 120 bridges were damaged, including 96 with significant structural damage and 34 requiring minor repairs. To strengthen the resilience of the network, \$9.8m will be repurposed within existing Red and Orange recovery funding to future proof up to 40 bridges.

Tiniroto Road and Hangaroa Bluffs (\$45m)

The Tiniroto Bypass will create a safer and more reliable connection with two single-lane bridges and about two kilometres of new road, avoiding the vulnerable Hangaroa Bluffs. Construction will begin after the Bluff 3 dropout repair is completed in late 2025.

Slips and dropouts - \$52.5m

More than 250 minor dropouts were repaired in 2025, and work is underway on 97 complex sites across the region. Priority routes include Tiniroto, Waimata Valley and Mata, with completion expected by mid-2027.

Resilience partnership projects with iwi - \$36.9m

Over 200 drainage sites have been repaired in partnership with iwi. The focus now shifts to more complex resilience upgrades, including raising and improving drainage at Coates Corner and Tapuaeeroa Road, rebuilding the Tokomaru Bay seawall, and delivering stabilisation works at Anaura Bay.

Budget for the year

\$80.2m External funding

\$0m Council funding

\$85m Total funding - 3YP Budget

Additional Crown and NZTA funding has since been approved to support expanded scope and emergency recovery works, resulting in an increase to the total programme budget compared to the 2024–2027 Three Year Plan.

Community outcomes

This project contributes to the following community outcomes:



i

For more information about this project please see Council's website gdc.govt.nz

» [Roads to recovery](#) | [Gisborne District Council](#)



Community-led plans

We are actively supporting 25 communities across the region to develop community plans that identify and prioritise their recovery needs. These plans reflect the unique aspirations of each community and ensure recovery efforts are aligned with locally identified expectations and priorities. They also connect to Township Development Plans, which guide Council's investment in townships. This includes:

- **Rural communities:** Focused planning to improve sustainability and resilience, supporting communities to build back better.
- **Urban communities:** Recovery approaches tailored to the needs of city residents and designed to support sustainable growth.
- **Inclusive support:** Engagement with Pasifika communities, sports and recreation groups, and the whaikaha (disability and accessibility) sectors to ensure their needs are understood and supported.

What we're planning for the year

In 2026/27, the focus will be on turning community insights into action. Recovery initiatives will be aligned with the highest priorities identified through the community plans to ensure efforts are targeted, effective, and inclusive.

- **Integration of community input:** Communities will continue progressing in their Local Recovery Plans, including advancing Civil Defence training, securing support from external funders, and using Mayoral Relief funding to address priority needs identified by their communities.
- **Adaptive planning:** Plans will evolve as needs change, ensuring recovery remains responsive and effective. Council will continue to support communities with early climate planning to prepare for future impacts.
- **Defined goals:** Council's three-year strategy will continue to aim at improving the social, economic, and environmental wellbeing of our communities.

Township development plans

Engagement to develop upgrade plans for two rural communities began in late 2025, with implementation occurring in 2026/27. Recent Better Off-funded improvements in Ruatoria and Te Karaka have been completed, and planning for the Waiomatatini South Road footpath will continue.

Rural township upgrades

- **Planned work:** Delivery of the Waiomatatini Road South footpath will progress this year. Other planned footpaths and crossings in Wharekahika and Tikitiki/Rangitukia have been deferred due to funding constraints.
- **Completed projects:** Cliff Road footpath in Te Karaka and the Wharekahika playground footpath.
- **Partnerships:** Work with two rural communities annually, focusing on township aspirations through engaged collaboration. Engage communities with philanthropy funders to assist with the cost of township upgrades when Council funding is not enough.

Workforce development

Council will continue partnering with local contractors to build workforce capability and support community and economic wellbeing. This includes promoting social procurement outcomes such as diversity, mentoring opportunities for senior students, and strengthened pathways through Toi Māori initiatives in local schools.

These developments will inform the 2027–2037 Long Term Plan and the 30 Year Infrastructure Strategy, so planning remains aligned with community needs and current cost pressures.

Township development plans budget for the year

\$0m External funding

\$0.7m Council funding

\$4.3m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



i

For more information about this project please see Council's website gdc.govt.nz

» [Community-led plans](#) | [Gisborne District Council](#)

Ngā mahi matua Our major projects



DrainWise

DrainWise is about continuing to work together with property owners to help fix problems with wastewater and stormwater drains, to prevent wastewater overflows on private property and into our rivers during heavy rain. To prevent this, we inspect gully traps and downpipes on private properties to check they are in good condition and connected to the right outlet.

The Gisborne City wastewater network and stormwater network are separate systems. Homeowners are responsible for all the pipes and gully traps within their property boundary.

We have an on-going renewal programme to address old public network wastewater pipes to reduce groundwater.

What we're planning for the year

- **Addressing public drains on private property:** We will continue our programme to build public infrastructure on private properties to resolve persistent flooding in problem areas.
- **Renewing stormwater pipelines:** Our ongoing pipeline renewal programme will replace ageing or poor-condition stormwater assets to improve network performance and resilience.
- **On-property inspections:** We will conduct inspections of private property gully traps and stormwater systems to ensure they are functioning properly and contributing to an effective network.

- **Renewing wastewater pipelines:** The renewal programme for wastewater pipelines will focus on assets that have exceeded their useful life or are in poor condition, ensuring reliable service delivery.
- **Stormwater Resilience** Improve the stormwater network to reduce localised flooding and prevent stormwater entering the wastewater system.

Budget for the year

\$0m External funding

\$3.6m Council funding

\$14.1m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [DrainWise](#) | [Gisborne District Council](#)



Kiwa Pools - Stage two

Kiwa Pools is a modern, year-round aquatic centre created in partnership with Ngāi Tāwhiri and Rongowhakaata. In Stage Two, we plan to enhance the outdoor area by developing a new play space, involving local tamariki in designing play activities, putting in place a hydro slide maintenance plan, and progressing new features such as a splash pad and upgraded basketball courts.

What we're planning for the year

Outdoor play space

- Work with Ngāi Tāwhiri and Rongowhakaata to develop a concept plan with a play-based focus that is uniquely Tairāwhiti, connecting the old complex with the new Kiwa Pools.
- Involve local tamariki in the development of play activities.
- Put in place a hydro slide preventative maintenance plan.
- Advance the development of a splash pad as a key outdoor attraction. This will form a central part of reinvigorating the outdoor spaces and provide an accessible play experience for children and families.
- Advance the development of revitalised basketball courts, including a durable surface, benches for players and spectators, shade, drinking fountains, and inclusive design for wheelchairs.

Budget for the year

\$1.9m External funding

\$1.6m Council funding

\$6.5m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [Kiwa Pools](#) | [Gisborne District Council](#)



Waingake transformation

This is our transformational plan to restore the Waingake ecosystem to its natural state and return the whenua to indigenous forest, in partnership with tangata whenua, Maraetaha Incorporation.

We've planted thousands of natives, placed willow and poplar poles in erosion prone areas to protect our main water pipeline, removed wilding pine regrowth and reduced pest numbers. We're monitoring bats, birds, reptiles, freshwater species and forest regeneration to confirm that the project is meeting its outcomes.

This project provides meaningful training and employment, improves biodiversity, and helps ensure our water supply remains high quality.

What we're planning for the year

Waingake Restoration Project

- Complete the balance of native planting in harvested areas and monitor the success of enrichment species.
- Review and expand trapping network using automated self-setting traps and continue intensive ungulate control to reduce reinvasion into the restoration area and southern wetland.
- Continue large-scale wilding pine control and monitor pest animal densities. Maintain regular pest and weed control to support the establishment of indigenous plantings and natural regeneration.
- Complete annual 5MBC (5-minute bird counts), rat tunnel monitoring and annual bat survey.
- Continue pulse-feeding toxin operations targeting possums in the QEII bush and monitor using BMI (Bite mark Index) approach.

Budget for the year

\$0.5m External funding

\$1.4m Council funding

\$5.8m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website gdc.govt.nz

» [Waingake transformation](#) | [Gisborne District Council](#)





Waipaoa River Flood Resilience Project (Stopbank Upgrades)

The Waipaoa River Flood Resilience Project (WRFRP) is one of Council's most significant assets, protecting around 10,000 ha of fertile floodplain land. The project aims to increase the scheme's flood protection to a 100-year level, accounting for climate change through to 2090. Upgrades include raising and widening 64 km of stopbanks built between 1953 and 1967, with eastern-side works completed and western-side upgrades progressing toward completion by June 2026 (weather permitting).

Once all stopbanks have been upgraded, the scheme will be functional to defend against a much larger flood event. Final resilience works, including rock armouring, bridge modifications and other protective measures, are planned for completion by June 2027.

What we're planning for the year

Rock armouring and resilience

- Rock replenishments - Existing rock structures, including rock revetments and groynes are being assessed for replenishment or reinforcement with additional rock material.
- Whakaahu Stream protection - Design work is underway for rock armouring along the Whakaahu Stream and adjacent slope, where limited berm width requires additional protection for the upgraded stopbank.

Lavenham Road Bridge Modifications (next to Patutahi)

Preliminary investigations are underway to decide how the Lavenham Road Bridge can be modified to meet the stopbank design height, as the bridge sits slightly lower at the approaches. Options being considered include lifting the bridge or constructing retaining walls, with works planned for completion in 2027.

Budget for the year

\$12.3m External funding

\$4.8m Council funding

\$66.3mm Total funding - 3YP Budget

Of the \$66.3 million 3YP budget, \$50.6 million is Crown funded. Please see the Recovery section for further details on the Waipaoa stopbank works.

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [Waipaoa flood control](#) | [Gisborne District Council](#)



Walking and cycling

The walking and cycling network includes footpaths, shared paths, footbridges, bike lanes, mountain-biking routes, boardwalks and cycleways. We are identifying key connection priorities to open up more of the city and better connect communities.

The programme brings together strategies, projects and initiatives between Council, Waka Kotahi NZTA and the community, with a focus on improving safety and encouraging recreation and alternative travel options. A connected, safe network supports people to move around easily and safely.

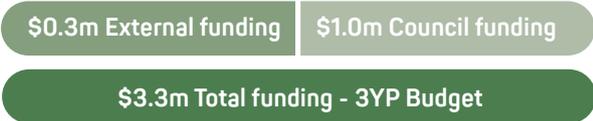
The only major project in the next three years is progressing the extension of the Taruheru River Shared Pathway.

What we're planning for the year

Taruheru River Shared Pathway

We will finalise and adopt the business case for extending the path from Mitre 10 to the Botanical Gardens and begin pre-construction planning for Stage One later this year.

Budget for the year



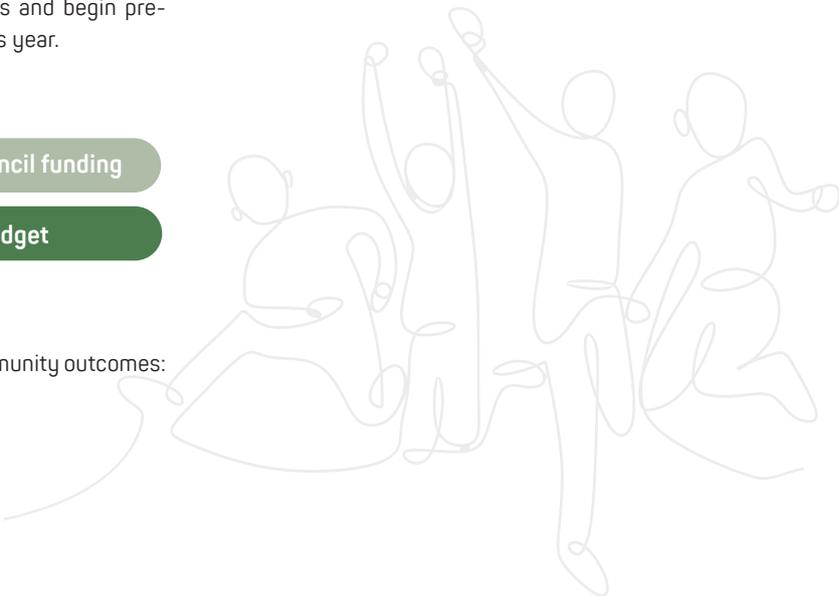
Community outcomes

This project contributes to the following community outcomes:



i

For more information about this project please see Council's website gdc.govt.nz
 » [Walking and cycling](#) | [Gisborne District Council](#)



WASTE FREE TAIRĀWHITI
DESIGN DRAFT ONLY



Waste minimisation

This project focuses on strengthening how waste is managed across the region by developing a Refuse Transfer Station (RTS) and a Resource Recovery Centre (RRC). Together, these facilities will improve our ability to control waste disposal and processing, support recycling and resource recovery, and reduce the amount of waste going to landfill. The project also aims to create a more balanced and competitive waste industry by opening opportunities for additional operators to participate in the market.

What we're planning for the year

Resource Recovery Centre (RRC):

- Complete final site due diligence.
- Progress high-level concept design and cost modelling.
- Refine proposed structures and operational models to support detailed design and planning.

Implement the new 2025 - 2031 Waste Management and Minimisation Plan (WMMP)

We have developed the draft and released it for community consultation, reviewed public submissions, and will present the final WMMP to Council in March 2026.

Community education and behaviour change

- Ongoing delivery of waste education, community workshops, and Enviroschools programmes.
- Established partnerships with local organisations and businesses to support waste reduction.
- Continue district-wide education and behaviour-change programmes guided by insights from the WMMP review.

- Deliver targeted workshops, waste education events, and school-based initiatives.
- Share updated data on waste and recycling volumes in Te Tairāwhiti to improve community understanding and awareness.

Budget for the year

\$1.1m External funding

\$1.9m Council funding

\$13m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



i

For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [Waste minimisation](#) | [Gisborne District Council](#)



Ētahi atu whakatakanga Other projects



Tairāwhiti Resource Management Plan (TRMP) review

Te Tairāwhiti is experiencing significant changes from development, population growth, and increasing pressure on natural resources and infrastructure. The TRMP review is an important step in managing these pressures. It will create an updated combined plan that supports sustainable use of natural and physical resources while protecting the environment for future generations.

A 2025 RMA Amendment Act introduced 'Plan Stop' rules, which prevent councils from notifying new plan changes or reviews until 31 December 2027 unless an exemption is granted. The intent of this is to stop most plan work while Central government is replacing the RMA with a new Planning Act and Natural Environment Act.

In this 2026/27 Annual Plan period, the TRMP work is transitioning to two linked programmes:

- **Plan Stop Exemption Delivery**, which seeks Ministerial exemption to progress two priority plan changes - the Urban Plan Change 6 (UPC6) and Sustainable Land Use Plan Change 7 (SLU PC7)
- **Te Ara Hou - Planning for Readiness**, which is aimed at preparing Tairāwhiti for the new national planning system under the proposed Planning Act and Natural Environment Act.

What we're planning for the year

Plan Stop Exemption Delivery

This will be a major focus for 2026/27. Council expects ministerial decisions on the exemption applications for Urban Plan Change 6 (UPC6) and Sustainable Land Use Plan Change 7 (SLU PC7) within the first quarter of 2026. If exemptions are granted, work will progress to public notification, submissions, and hearings. If exemptions are declined, the work completed so far will be carried into the new planning system through Te Ara Hou.

Urban Plan Change 6 (UPC6)

UPC6 updates District Plan rules for the Gisborne city urban area to enable more homes in well-served, safe locations and support city centre revitalisation, consistent with the 2024-2054 Future Development Strategy. In 2026/27, subject to an exemption being granted, the focus will be on progressing

notification, submissions, and hearings, supported by ongoing engagement and technical advice.

Sustainable Land Use Plan Change 7 (SLU PC7)

SLU PC7 strengthens how land use is managed on highly erodible land, in response to Cyclones Hale and Gabrielle and the 2023 Ministerial Inquiry into Land Use. An exemption application has been submitted for the Minister's consideration. In 2026/27, staff will continue completing the plan change package and engagement with stakeholders, including mapping high-risk land, finalising plan provisions, supporting evidence, consultation materials, and the Section 32 evaluation. This engagement and preparation of this information will enable notification to proceed if an exemption is granted. Staff will also monitor national direction changes that may affect the timing or final form of SLU PC7.

Te Ara Hou - Planning for Readiness

Te Ara Hou prepares Tairāwhiti for the new national planning system, so the region is ready when the new laws take effect. Work not seeking exemption will focus on preserving value and preparing material for re-use under the new system. Council will carry forward technical evidence, mātauranga Māori, and engagement insights from the TRMP review, aligning future work with the timing and structure of the proposed Planning Act and Natural Environment Act. In 2026/27, staff will close freshwater planning technical gaps and consolidate the evidence base and engagement record.

Budget for the year

\$0m External funding

\$2.4m Council funding

\$7.7m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website gdc.govt.nz
» [TRMP review](#) | [Gisborne District Council](#)



Indoor Multipurpose Centre

Gisborne has the lowest indoor court provision in Aotearoa, with a shortfall of 2.7 courts. The region needs additional indoor spaces to support sport, recreation, community activity, and events. A potential Indoor Multi-Purpose Centre (IMC) has been identified through the Community Facilities Strategy as a long-term regional opportunity.

Council has approved the business case and will focus in 2026/27 on securing funding and preparing the detailed design and planning material required to progress the project. Engagement with stakeholders continues to reinforce the need for a flexible, multi-use facility that supports both community and regional activity.

What we're planning for the year

Funding and Investment Readiness

- Explore partnership options and approach potential funding partners, including central government external funders.
- Prepare detailed material to support investment discussions.
- Prepare and submit external funding applications (Jan 2027 – mid-2028).

Design and Planning

- Complete concept and preliminary design for the IMC.
- Secure resource consent by December 2026 to ensure funding readiness.

Long-Term Plan (2027–2037) Consultations

- Consult on an additional \$6 million capital investment (total proposed capital: \$8.5 million).
- Consult on the proposed net operating costs for the IMC.

Ongoing Stakeholder Engagement

- Continue engagement with community, sport, and cultural groups.

- Integrate feedback on multi-use design needs, resilience features, and collaboration opportunities.

Budget for the year

\$0m External funding

\$2.0m Council funding

\$2.5m Total funding - 3YP Budget

The \$2.5 million previously committed funds have been carried over from the 2021-2031 LTP into the 2024-2027 3YP budget.

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [Indoor Multipurpose Centre](#) | Gisborne District Council





City centre revitalisation

Gisborne's city centre has incredible potential to become a vibrant and welcoming hub for residents and visitors. As the focal point, the city centre plays a vital role in attracting business and investment, enhancing visitor experiences and reinforcing the district's overall destination appeal. To help realise this, we are working alongside Trust Tairāwhiti, Rongowhakaata, and other key partners to breathe new life into the central business district (CBD). The goal is to create an inviting, active, and thriving city centre where people want to connect, work, shop, and relax.

What we're planning for the year

The revitalisation programme is driven by key projects that will deliver immediate, visible change and support long-term growth. Community feedback and stakeholder engagement have shaped these priorities. The focus is on actionable projects that can be implemented efficiently to create impact.

Catalyst Initiatives Project:

- Streetscape Improvements – Design and delivery underway.
- River Edge Whānau Play Space – Design and delivery underway.
- Hei Pipi Site Upgrade & 100 Peel Street Development – Options development in progress.
- Other initiatives include: The i-Site relocation, city centre management and night markets.

Early Wins Project:

- Council will continue funding and delivering proven "early win" activities:
- CBD Custodian role for improved maintenance and cleanliness
- Heritage Building Façade Incentive Fund (with Trust Tairāwhiti)

- Art in the City – activating empty shopfronts (with Trust Tairāwhiti)
- Downtown Lounge – summer series of city centre activations
- Replacement of broken CBD pavers
- Increased street tree maintenance
- Improved city centre lighting
- Support for more events and CBD activations

Action and Investment Plan:

- Begin drafting the Action and Investment Plan early in the year.
- Develop a staged investment roadmap for city centre upgrades.
- Finalise the plan in time to inform engagement for the 2027–2037 Long-Term Plan (LTP).
- Continue seeking significant Council and external funding to support delivery.

Budget for the year

\$34k External funding

\$716k Council funding

\$3m Total funding - 3YP Budget

Community outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website gdc.govt.nz

» [City Centre Revitalisation | Gisborne District Council](#)



Large woody debris

Cyclone Gabrielle caused extensive damage across our lands, waterways, and infrastructure, leaving an estimated 1.4 million tonnes of large woody debris across Tairāwhiti's catchments. While more than 500,000 tonnes have been addressed in high-risk catchments, including Waimatā, Waiapu, Uawa/Hikawai, Waipaoa (including Te Arai), Pakarae, Hangaroa, Mangapoike, and on our region's beaches, significant amounts are still present and continue to pose risks.

The next phase of the LWD Programme applies a prioritisation framework to target the highest-risk sub-catchments and forested areas, including areas beyond the forest gate. Catchments have been assessed and ranked based on the level of risk debris poses to life, infrastructure, community amenity, property, cultural heritage, and the environment.

The programme is largely funded through external support from MPI and DIA, with a Council contribution of \$910k allocated in 2026/27.

What we're planning for the year

Over 2026/27, work will shift further upstream into priority rivers and sub-catchments, focusing on the sources of debris and moving from emergency response to targeted risk reduction and long-term management. This includes stronger collaboration with forestry, landowners, and community partners to prevent recurrence in future weather events and build long-term regional resilience.

Work will centre on reducing woody debris hazards in priority rivers and sub-catchments and includes:

Assess remaining high-risk sub-catchments

Reassess priority rivers and sub-catchments using the LWD Prioritisation Framework to confirm high-risk areas, identify hazards beyond the forest gate, and update risk rankings.

Deliver targeted mitigation works

Complete physical mitigation works in priority waterways, including debris removal, stabilisation measures, and riverbank protection to reduce mobilisation risk during storms.

Finalise operational plans with forest owners

Support forest owners to complete and implement funded debris management plans, setting clear actions and timelines for debris removal or mitigation.

Advance jointly funded mitigation projects

Work with forestry to deliver co-funded mitigation activities that improve upstream practices, reduce debris risks, and strengthen shared accountability.

Budget for the year

\$0m External funding

\$910k Council funding

\$19m Total funding - 3YP Budget

Additional external grant funding has been approved to support Large Woody Debris mitigation works beyond the original three-year programme. More funding is expected to be drawn down during 2026/27.

Community wellbeings and outcomes

This project contributes to the following community outcomes:



For more information about this project please see Council's website [gdc.govt.nz](https://www.gdc.govt.nz)

» [Large Woody Debris | Gisborne District Council](#)



Future of Severely Affected Land

In response to Cyclone Gabrielle, the Future of Severely Affected Land (FOSAL) framework was established to address risks to properties severely impacted by flooding, silt inundation, and land erosion. Properties were categorised into Category 3 (high risk, unsafe to inhabit) and Category 2 (managed risk; mitigations required). Central Government allocated \$204m in cyclone support funding, including \$15m for voluntary buyouts of Category 3 properties and \$15m for property-level mitigations for Category 2P properties.

What we're planning for the year

Council has completed the FOSAL Category 3 voluntary buyout process. The Category 2P mitigation programme remains underway and is now expected to conclude in 2026.

- Category 3: All properties that voluntarily participated in the Category 3 buyout process have now settled. Demolition or relocation is underway, and once land remediation is complete, future land use will be determined in line with Council's policy framework. Ongoing maintenance and land-use decisions for these sites will gradually transition into Council's core operations. Whenua Māori properties are progressing through a separate process led by central government.
- Category 2P: Mitigation work is ongoing, with property owners required to provide evidence of eligible works to qualify for grant payments. GDC is proposing an extension to the 2P mitigation programme, with the aim of completing all remaining works by 2026. Properties are declassified from 2P once compliance evidence is received.
- Category 2C: Community-based mitigations will continue to be monitored, with classifications removed once agreed mitigation works are completed.

Budget for the year



Council funds are allocated towards administration and demolition of relevant properties.

Community wellbeing and outcomes

This project contributes to the following community outcomes:



i

For more information about this project please see Council's website gdc.govt.nz

[» FOSAL | Gisborne District Council](#)





Ngā whakarerekētanga ki o tātau tātai paearu mahi

Changes to our performance measures

We measure our performance using a range of tools and indicators that assess how well we deliver our services and achieve intended outcomes. Our levels of service and the performance measures we use were established in our 2024–2027 3YP.

From time to time, it is necessary to update these measures and descriptors to ensure they remain accurate, reflect changes in community needs or regulatory requirements, and better align with Council priorities. When we make changes, we are committed to clearly communicating these to our community along with the reasons behind them.

In this Annual Plan, we have made corrections to a small number of performance measures and associated details to:

- Correct minor errors or inconsistencies;
- Meet new regulatory or legislative requirements; and
- Reflect the evolving scope of services and programme priorities.

Lifelines

Retired measures

Measure	Target	2025 result	Reason for change
Number of unplanned local road closures where traffic was unable to pass in at least one direction	<40 by 2027	Not measured	Data not available and changes in national direction mean the measure cannot be reliably evidenced or audited..
Regionwide CO ₂ emissions caused by transport ²	<72kt CO ₂ e by 2030	Not measured	Measure is not supported by reliable local data and is not how transport emissions are currently monitored or managed.
Active travel mode share among students commuting to school	>25% by 2027	Not measured	National funding changes and data constraints mean the measure cannot be substantiated or reported consistently.

Communication and Engagement

Engagement – retired measures

Measure	Target	Reason for change
Percentage of Council engagement initiatives that meet or exceed targets	80%	The supporting framework was not developed, making the measure unreportable. Replaced with an external user feedback measure..
Percentage of residents satisfied with how Council engages the community in decision-making	50%	Updated to focus on engagement outcomes and closing the feedback loop rather than general satisfaction.
Percentage of residents satisfied with Council's provision of information	75%	Replaced with measures focused on clarity, usefulness, and understanding rather than overall satisfaction

Engagement – new measures

New measure	Target	Reason for change
Percentage of Council engagement initiatives that meet or exceed targets	80%	Focuses on external user experience rather than internal reporting, reducing bias and improving auditability.
Percentage of respondents who thought Council engaged well and kept them informed about outcomes of decisions or work	80%	Replaces the decision-making engagement measure with a clear focus on communication of outcomes.

Communication – new measure

New measure	Target	Reason for change
Percentage of respondents who found Council information useful and easy to understand	80%	Shifts focus from satisfaction to clarity and usefulness, enabling more targeted feedback methods..

Māori Partnerships

Retired measure

Existing measure	Target	Reason for change
Support the annual review of relationship agreements with Treaty Partners	Full review annually	This activity is now business as usual and managed within individual hubs.

New measures

New measure	Target	Reason for change
Establish the Māori Outcomes Framework	Year 1: Develop Year 2: Implement Year 3: Review	Provides a clear organisational approach to Māori outcomes, focusing on meaningful change rather than activity-based reporting.
Develop an implementation plan for the Māori Outcomes Framework	Year 1: Develop Year 2: Implement Year 3: Monitor/ Review	Provides a roadmap to support a planned and coordinated approach across the LTP period.

Harbour Master

Existing measure	Target	Updated measure	Reason for change
Our Port and Harbour Safety Code Safety Management System has been self-assessed with the port within the last 12 months	Compliant	Our Port and Harbour Safety Code Safety Management System has been assessed within the last 12 months	Minor wording change to reflect actual practice and improve clarity and audit alignment.

Recovery Measures

Flood protection – retired measure

Measure	Target	Reason for change
Completion rate of flood mitigation projects (e.g. Waipaoa Stopbank upgrades)	100% by June 2031	Long-dated programme measure that does not reflect staged delivery or provide clear annual performance insight.

Flood protection – new measure

Measure	Target	Reason for change
Confirm preferred flood protection mitigations for priority at-risk communities	Preferred mitigation options confirmed for at least 6 of 7 priority communities	Focuses on decision readiness rather than construction delivery, aligns with current programme stage, and is easier to evidence and audit.

Priority communities: Te Karaka Township, Te Arai / Manutuke, City North and Rivers, Uawa / Tolaga Bay, Tokomaru Township, Makarika Township, Tikitiki Township.

Community-led plans – retired measure

Measure	Target	Reason for change
Number of community-led recovery plans developed and implemented	100% of annual target	Programme has concluded, with remaining actions embedded into business-as-usual planning..

Future of Severely Affected Land (FOSAL) – retired measure

Measure	Target	Reason for change
Category 2 and 3 property owners satisfied with process, engagement, and communication	80%	One-off survey completed in 2024/25 and will not be repeated.

Ka aha tēnei ki ngā kaiutu rēti? What does this mean for our ratepayers?

The 2024-2027 3YP acknowledges rising business costs, including interest, depreciation, and inflation, making rates increases unavoidable. In addition, significant recovery costs needed to be provided for to avoid shifting the financial burden entirely to future ratepayers.

Council’s rates setting approach prioritised the most appropriate options to meet the present and future needs of Tairāwhiti. Rates increases over the three years are set at a maximum threshold of 11.4%, made up of:

- 7.9% for business-as-usual costs
- 3.5% for recovery, mostly charged as a fixed amount against each rateable property

Council carefully considers affordability issues when setting rates levels. Keeping rates as low as practicable is a priority, but this must be balanced against transferring costs to future generations and the need to maintain our assets. Managing affordability in the context of recovery, economic uncertainty, infrastructural challenges, and the region’s comparatively low-income levels and high social deprivation scores is incredibly complex and challenging.

We have spread the majority of recovery response costs across the district, opting for an approach that distributes costs rather than applying a rate based on capital value. This acknowledges that the costs and benefits (after considering the benefits to impacted property owners) are district-wide and that it is difficult to easily differentiate between different groups.

It also acknowledges that parts of our community, such as pastoral and horticultural areas with high capital value, faced significant damage following adverse weather events. While the uniform charge is the most appropriate option for the next three years, it has an unintended consequence. The flat tax is regressive in nature and has a greater impact on lower-income households.

We also have parts of our community facing high deprivation and others still experiencing financial hardship due to the lasting impacts of severe weather events. To further address affordability, which affects everyone differently, we have increased our provisions for rates remissions to directly assist those facing hardship.

2026/27 Annual Plan

For 2026/27, total rates increases over the previous year is 8.49% (excluding growth).

In dollar terms, over 83% of properties will have an increase of \$400 or less. For rural properties 5,400 of those increases are less than \$150, mostly affecting properties without reticulated services, and 2,700 of those properties are in the East Coast area.

In Gisborne City, for 11,446 properties, the average increase is \$351 plus GST. This is primarily driven by the cost of reticulated services for wastewater, water supply, and stormwater, and the uniform annual general charge.

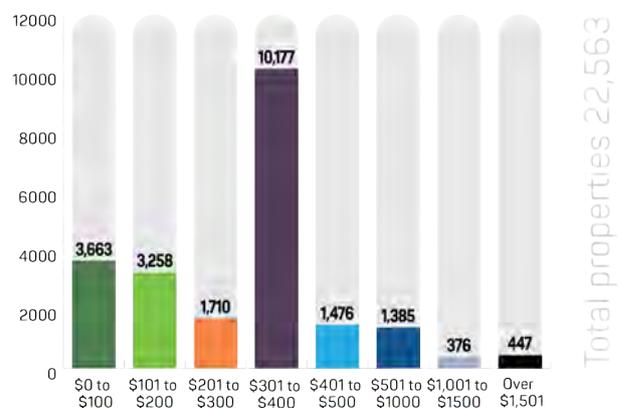
There are 374 commercial properties increasing between \$400 to \$750, mostly driven by increased costs in reticulated services; and the Uniform Annual General Charge.

For 2026/27, rates increase drivers across the district for most properties include increases to the general rate on capital value (which will vary from property to property based on capital value), and fixed charge increases for wastewater costs, which have increased by \$98 plus GST, the Uniform Annual General Charge, which has increased by \$59 plus GST (predominantly for recovery rates), and water supply costs, which have increased by \$53.

Most of the increases over \$1,500 are for high capital value properties in the district (pastoral, forestry, and residential complexes) or properties with a large number of reticulated services.

The targeted rating system means those receiving a service will contribute more towards its cost. City residents and businesses, which have greater access to reticulated services, will see higher charges than areas with fewer services. In rural areas, increases are primarily driven by general rates, uniform annual general charges, subsidised costs for roading, as well as costs associated with resource consents.

The graph below illustrates the financial impacts in dollar terms, consistent with the 3YP. For more details, refer to the “Our finances” section.





A tātāu pūtea Our finances

Photo credit: Trust Tairāwhiti



Contents

Financial overview	42
Introduction	45
Prospective statements.....	46
Notes to the prospective statements.....	52
Financial reporting and prudence benchmarks.....	68
Significant assumptions	69
Rates funding impact statement	72

Additional information

.....	94
-------	----

Tirohanga whānui ahumoni

Financial overview

Financial strategy

The 2024-2027 3YP financial strategy set the total rates revenue at a maximum increase of 11.4%, which is composed of two sub-thresholds:

- 7.9% for business as usual costs.
- Recovery rate of 3.5% - mostly charged as a fixed amount against every rateable property.



This year rates increases are expected to be 8.49% excluding growth.

The financial strategy also has a quantified limit on external debt, where external debt is to be less than 175% of total revenue.

The strategy also provides key directions:

- Delivering critical activities and infrastructure which meets the community's needs during the 2024-2027 3YP period and beyond.
- Keeping rates as affordable as practicable while balancing the need to fund critical activities.
- Carefully managing expenditure and debt at prudent levels.
- Balancing user pays and public good funding.
- Increasing alternative revenue streams through investment, targeted distributions, growing our region and through partnerships.

Overview

The overarching aim of our financial strategy is for Council to be financially sustainable. This means that Council's commitments are funded in a way that the community can afford while meeting Council's obligation to be good stewards of the assets of the district.

The 2024-2027 3YP focused on repairing the damage after Cyclone Gabrielle, to maintain core services, the maintenance of our assets, and incrementally our resilience. We remain committed to progressing these critical infrastructure projects. For more information on key projects - Refer to Our Major projects section of this document.

The approach was to

- Loan fund the majority of the roading emergency works.
- Gradually funding additional depreciation costs arising from the Wastewater Treatment Plant and Kiwa Pools.
- Increasing budget provisions for the four waters (business as usual), and resourcing for regulatory functions as a stepped increase over the three years.

- Budgets to be aligned to contractual commitments.
- Raising a loan to smooth the impacts from the three years of not receiving a dividend from our Council Controlled Trading Organisation.
- Using reserves such as Water Supply Depreciation reserve to fund significant repairs and maintenance work and where the work was likely to protect the underlying assets. Applying a recovery rate as mostly a uniform charge, spreading the costs across the district.

2026/27 Annual Plan

We have a general requirement to manage financial matters prudently and in a manner that promotes the current and future interests of the community. Council must consider the balanced budget requirement under the Local Government Act where forecast operating revenues are sufficient to meet forecast operating expenses.

We are budgeting for an operating surplus. This is mostly a result of receiving capital grants and not funding all the costs of depreciation. We do not fund all of the roading depreciation costs as they will be recovered from NZTA Waka Kotahi in the future.

We recognise capital grants and subsidies as income, even though the money is not used to fund operational activities. This creates an accounting surplus, which then goes towards our capital projects and reduces Council's need to borrow funds.

While there is an overall bottom line surplus, some activities have been funded by reserves or loans. For the most part, the 2024-2027 3YP acknowledged and provisioned for operating costs to be funded from loans where we were facing steep increases in rates.

- Refer to Prospective Statement concerning balanced budget for the year ending 30 June 2027 for more details.

Financial estimates

Overall the financial estimates for 2026/27 are within the key financial strategy measures.

- Total rates revenue is \$102m, with an overall increase of 8.49% over Annual Plan 2026. This is within the maximum 11.4% rates revenue threshold set out in our 3YP Financial Strategy.
- Total external debt is 160% of revenue, within the 175% revenue threshold.

Refer to Financial reporting and Prudence benchmarks within the "Our Finances Section".

Debt is forecast to be \$245m, or \$10m more than 3YP.

Total capital expenditure of \$156m, is made up of \$142m (91%) of infrastructure and \$14m of other core projects.

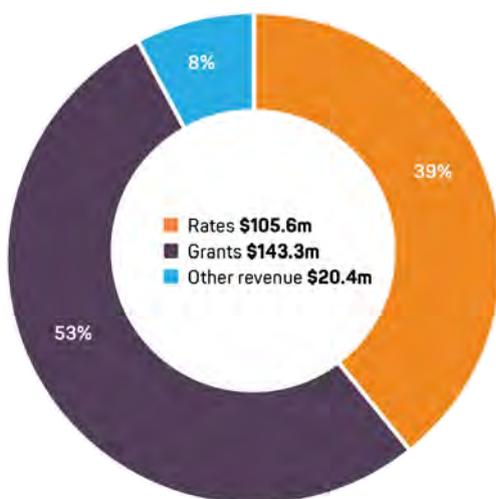
The main reasons for the increased debt compared to Year 3 of the 3YP, relates to the increased roading renewals program and reduced dividend. Waka Kotahi increased the Regional Land Transport "Potholes" budget after the 3YP was adopted. The capital expenditure included within the Plan reflects the revised increased budgets.

Net surplus

The Annual Plan forecasts a net surplus of \$102.4m, up \$17.9m on 3YP Year 3, mostly related to higher capital grants subsidies relating to recovery and resilience projects and also for NZTA Waka Kotahi funding for their costs towards our local roads.

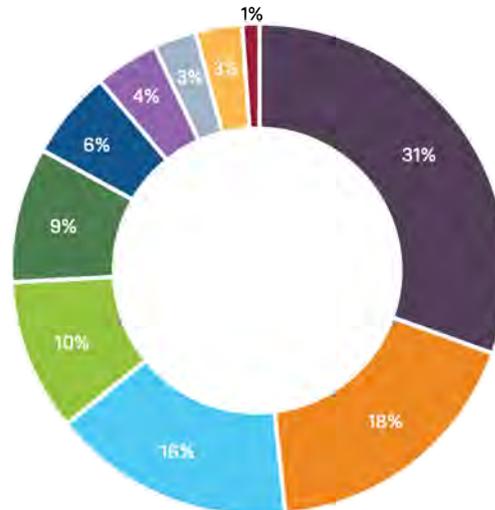
Net surplus after taxation is the difference between income received and expenses incurred. As noted under the Balanced budget section we record capital grants and capital subsidies as income, even though they are not used to fund operational expenses, as such this creates an accounting surplus. The surplus goes towards our capital projects and reduces Council's need to borrow funds.

Council's income



The 2026/27 AP forecasts that on average rates would be 39% of the total revenue required. The use of external funding has meant that most of the significant operational expenditure has been sourced from external sources, reducing reliance on rates.

Council's operational expenditure



- Roads and Footpaths **\$51.3m**
- Regional Leadership and Support **\$29.9m**
- Liveable Communities **\$26.8m**
- Environmental Services and Protection **\$16m**
- Wastewater **\$15.3m**
- Water Supply **\$10.3m**
- Solid Waste **\$6.2m**
- Land, Rivers and Coastal **\$4.6m**
- Stormwater **\$4.5m**
- Commercial Operations **\$2.4m**

Capital investment programme

The capital investment for 2026/27 AP is \$156m, up \$23m on the 3YP. The increase is the result of increased funding from NZTA for timing of recovery projects, related to replacement of bridges and Tiniroto repair work and other slips and dropouts. The focus of the AP is both the delivery and key outcomes:

- 91% of capital projects relates to infrastructure.
- Roading - \$80.2m
- Three waters - \$13.8m
- Flood resilience and protection - \$17.2m
- Waste, Waste minimisation/Recovery - \$8.6m

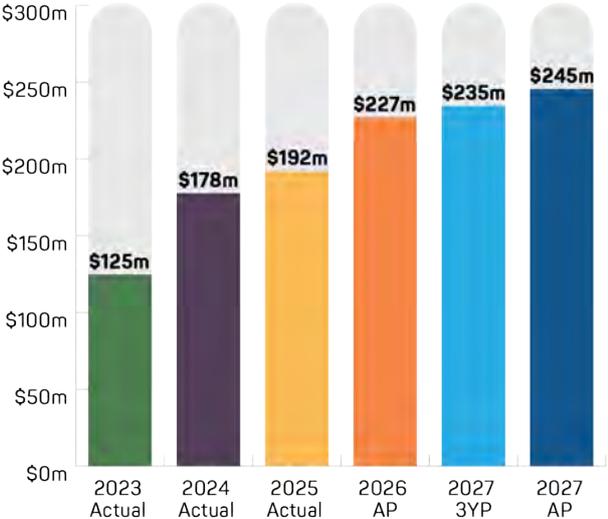
Council's debts

Council's ability to raise loans is based upon debt covenant thresholds around its revenue levels, where overall debt is to be less than 175% of revenue.

Council's actual debt to revenue is forecast to be 160% of recurring revenue in keeping with the 3YP. This excludes non-recurring revenue such as one-off grants (eg Recovery funding and grants relating to a specific one-off purpose).

Debt increased by \$10m over what was forecast within the 3YP, mostly due to matching roading renewals to the increased NZTA "Potholes" budget. The "potholes" budget was approved by NZTA after the adoption of the 3YP.

Council debts



Significant forecasting assumptions

The estimates contain prospective financial information. Actual results are likely to vary from the information presented and the variations may be material. For more detail see the Introduction section of Our Finances.

Fees and charges

The Council fees and charges are used to fund the operation and maintenance of a variety of services provided to the community. Fees and charges have predominantly increased by the rate of inflation for 2026/27. Fees were increased in some activities to meet Council's Revenue and Finance policies or to recover increased costs.

Full details of the fees and charges can be found on the Council's website: www.gdc.govt.nz



Timatatanga kōrero

Introduction

The Annual Plan sets out Council's priorities and identifies how Council intends to fund its operations and capital projects.

The forecasts prepared for Council have been prepared based on agreed levels of service for each activity. The levels of service are set out in detail in the 2024 - 2027 3YP.

The forecasts are presented in:

- Prospective Statement of Comprehensive Revenue and Expenses
- Prospective Statement of Financial Position
- Prospective Statement of Changes in Equity
- Prospective Statement of Cash flows
- Prospective Statement Concerning Balanced Budget.

Further detailed information is provided in the Notes to the Prospective Financial Statements which identifies revenue and expenditure for each group of activities (Note 2) and a full list of capital projects planned for 2026/27 with comparative figures to Year 3 of the 2024-2027 3YP (Note 14).

The operational and capital costs within the Annual Plan include:

- **existing costs** - costs to continue to deliver the current level of service
- **recovery costs** - costs to repair the damaged infrastructure resulting from Cyclone Gabrielle
- **project costs** - costs such as depreciation and interest that arise from Council undertaking capital projects
- **inflation** - increases in revenue and costs due to price changes.

The nature of the prospective financial information - cautionary note

The prospective financial information contained in the Annual Plan is a forecast. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to occur, associated with the action it reasonably expects to take at the date the forecast was prepared. The forecast relates to events and actions which have not yet occurred and may not occur. The actual results achieved for the period covered are likely to vary from the financial information presented and the variations may be material. Uncontrollable events will significantly affect the forecast.

Please note

Revenue from the Grants, Subsidies and Contributions - Capital includes grants received where the associated expenditure will be capitalised. Expenditure relating to these projects will be recognised (primarily as depreciation) over the life of the capitalised assets. Council has budgeted for a net surplus in the 2026/27 Annual Plan. This is mainly the result of the capital grants and subsidies. Further information is available in the Prospective Statement Concerning Balanced Budget later in this section.

The financial information contained within the 2026/27 Annual Plan may not be appropriate for purposes other than those described.

There may be rounding differences throughout the financial statements and notes included in this section. They do not impact the overall usefulness of the information presented.

Ngā tauāki haurapa

Prospective statements

Prospective statement of comprehensive revenue and expenses for the year ended 30 June

AP 2026		Year 3 2027	AP 2027
\$000s	Notes	\$000s	\$000s
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
33,115	Grants and Subsidies - Operational	25,891	25,840
115,342	Grants, Donations, Subsidies and Contributions - Capital	92,543	117,445
1,984	Other Non Exchange Revenue	1,930	1,914
35,596	General Rates And Uniform Annual General Charge	39,612	39,237
57,791	Targeted Rates	61,735	62,822
REVENUE FROM EXCHANGE TRANSACTIONS			
1,878	Development and Financial Contributions	1,888	1,888
14,935	Other Revenue	15,141	15,309
3,565	Targeted Water Rates	3,843	3,570
0	Dividends	2,500	1,250
850	Other Gains/(Losses) - Profit on Sale of Assets	950	50
265,054	Total Revenue	246,033	269,325
EXPENSES			
38,370	Employee Benefit Expenses	38,834	39,477
90,873	Expenditure on Operating Activities	79,737	85,135
32,857	Depreciation and Amortisation	34,439	33,791
8,078	Financing Costs	8,867	8,867
170,178	Total Expenses	161,877	167,270
94,876	Net Surplus/(Deficit) before Taxation	84,156	102,056
350	Subvention Payment from GHIL	350	350
95,226	Net Surplus/(Deficit) after Taxation	84,506	102,406
68,751	Gains/(Losses) on Property Revaluation	51,386	53,132
163,977	TOTAL COMPREHENSIVE REVENUE AND EXPENSES	135,891	155,538

Prospective statement of financial position as at 30 June

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
CURRENT ASSETS			
14,522	Cash & Bank ¹	28,728	2,498
28,945	Non Exchange Trade and Other Receivables	24,908	35,805
22,640	Exchange Trade and Other Receivables	24,540	19,476
104	Inventories	45	107
711	Current Investments	81	206
694	Derivative Financial Instruments	770	0
80	Non Current Assets Held for Resale	80	0
67,695	Total Current Assets	79,152	58,092
CURRENT LIABILITIES			
362	Deposits Held	573	386
64,916	Trade and Other Payables	72,599	41,377
4,032	Employee Benefits and Suspense	3,503	5,170
10,000	Borrowings ²	15,000	20,000
560	Provisions for Other Liabilities	468	479
0	Derivative Financial Instruments	0	648
79,869	Total Current Liabilities	92,143	68,060
(12,174)	Total Net Working Capital	(12,991)	(9,969)
NON CURRENT ASSETS			
334	Derivative Financial Instruments	958	0
3,214,904	Property Plant and Equipment	3,239,858	3,270,292
6,440	Intangible Assets	6,462	6,750
924	Biological Assets	1,263	1,011
35,911	Investments	35,294	37,750
3,258,513	Total Non Current Assets	3,283,836	3,315,804
NON CURRENT LIABILITIES			
217,090	Borrowings ²	219,586	225,092
89	Employee Benefit Liabilities	111	105
2,039	Provisions for Other Liabilities	2,226	1,543
0	Derivative Financial Instruments	0	484
812	Emission Trading Scheme Liabilities ³	795	824
220,029	Total Non Current Liabilities	222,718	228,048
3,026,310	Total Net Funds Employed	3,048,127	3,077,788
EQUITY			
763,606	Accumulated Surplus	828,702	808,592
32,330	Special Funds	31,365	38,142
2,230,375	Revaluation Reserves	2,188,059	2,231,054
3,026,310	Total Equity	3,048,127	3,077,788

¹Cash at bank represents the carrying value of short-term deposits with original maturity dates of three months or less approximate their fair value.

²Borrowing have increased due to recovery works for roading reinstatement and flood resilience and protection.

³The Council owns pre 1990 forest land that was compulsorily entered into the ETS. Compensation credits were received for this and the Council is required to ensure this land is replanted following harvest. The obligation to replant this land has not been quantified.

Prospective statement of changes in equity as at 30 June

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
EQUITY OPENING BALANCES			
656,039	Accumulated Funds and Retained Earnings	743,862	700,467
44,671	Special Funds and Reserves	31,700	43,062
2,161,623	Revaluation Reserves	2,136,674	2,177,921
2,862,333	Total Equity Opening Balance	2,912,235	2,921,450
CHANGES IN EQUITY			
Accumulated Surplus (Retained Earnings)/ Revaluation Reserves			
163,977	Total Comprehensive Income for the Year	135,891	155,538
12,342	Transfer to/(from) Special Funds and Reserves	335	4,920
Special Funds and Reserves			
(12,342)	Transfer to/(from) Retained Earnings	(335)	(4,920)
163,977	Total Changes in Equity	135,891	155,538
EQUITY CLOSING BALANCES			
763,606	Accumulated Funds and Retained Earnings	828,702	808,592
32,330	Special Funds and Reserves	31,365	38,142
2,230,375	Revaluation Reserves	2,188,059	2,231,054
3,026,310	Total Equity Closing Balance	3,048,126	3,077,788
Attributable to :			
3,026,310	Gisborne District Council	3,048,126	3,077,788

Prospective statement of cash flow for the year ended 30 June

Year 2 2026		Year 3 2027	AP 2027
\$000s	Notes	\$000s	\$000s
Cash Flow from Operating Activities			
Cash provided from:			
90,950	Rates Receipts	98,728	99,478
148,740	Government Grants and Subsidies	118,725	143,075
23,813	Receipts from Activities	24,917	24,335
	Interest Received	0	0
0	Dividends Received	2,500	1,250
350	Subvention	350	350
263,853		245,220	268,488
Cash provided to:			
128,191	Payments to Suppliers and Employees	118,017	123,500
1,001	Grants	1,002	1,001
8,085	Interest Paid	8,883	8,870
137,276		127,902	133,370
126,577	Net Cash Inflow/(Outflow) Operating Activities	117,319	135,118
Cash Flow from Investing Activities			
Cash provided from:			
850	Sale of Property Plant and Equipment	950	50
0	Forestry stumpage adjustment	0	0
850		950	50
Cash provided to:			
163,212	Purchase of Property Plant and Equipment	132,932	156,296
0	Purchase (w/down or sale) of Investments	0	0
163,212		132,932	156,296
(162,362)	Net Cash Inflow/(Outflow) Investing Activities	(131,982)	(156,246)
Cash Flow from Financing Activities			
Cash provided from:			
35,784	Increase/(Decrease) in Borrowings	14,662	21,128
35,784		14,662	21,128
35,784	Net Cash Inflow/(Outflow) Financing Activities	14,662	21,128
0	Net Increase/(Decrease) in Cash	0	0
14,522	Cash at beginning of the year	28,728	2,498
14,522	Cash and Cash Equivalents at Year End	28,728	2,498

Explanation of terms used in the prospective statement of cash flows

Cash and Cash Equivalents is considered to be cash on hand and current accounts in banks, net of bank overdrafts.

Investing Activities are those activities relating to the acquisition, holding and disposal of fixed assets and investments. Investments can include securities not falling within the definition of cash.

Financing Activities are those activities which result in changes in the size and composition of the capital structure of the Group. This includes both equity and debt not falling within the definition of cash.

Operating Activities include all transactions and other events that are not investing or financing activities.

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes. The GST rate assumed in these estimates is 15%.



Prospective statement concerning balanced budget for the year ended 30 June

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
265,054	Operating Revenue	246,033	269,325
170,178	Operating Expenditure	161,877	167,270
350	Subvention Payment	350	350
95,226	Net Operating Surplus/(Deficit) After Taxation	84,506	102,406
	LESS		
4,986	Capital Rates Income	6,852	6,055
115,342	Capital Grants and Subsidies	92,543	117,445
1,878	Other Capital Grants, Donations and Contributions	1,888	1,888
(12,543)	Operations Funded by Reserve Funds	(3,239)	(10,196)
	PLUS		
14,200	Depreciation not Funded	13,542	12,702
237	Increase/(Decrease) in Deficit	(4)	85
0	Balanced Budget - operating income agrees to operating expenditure	0	0

Balancing the budget

Council sets operating income at a level to meet each year's operating expenditure. This is to ensure that those ratepayers who are receiving the benefit today should be paying towards the service that they receive, rather than transferring costs to future generations.

Council is forecasting an accounting surplus for 2026/27. Most of surplus relate to capital grants and subsidies. When we account for the capital grant as revenue, it creates a surplus as there are no corresponding capital expenditure recorded within the Prospective Statement of Comprehensive Revenue and Expenses. The surplus goes towards the capital investment programme, thereby reducing Council's need to borrow or increase debt.

Council intends to:

- Not fund a portion of depreciation on specific assets or components of assets funded through capital rates or subsidies. (i.e. Wastewater Treatment Plant, Kiwa Pools and the NZTA Waka Kotahi share of the local roads).
- Run activity deficits/surpluses in specific activities, including:
 - Wharekiri Reserve (costs transferred to Crown account).
 - Staff and Community Housing (stays within the activity).
 - Airport (stays within the activity).
- Use loan funding for some operational costs, (such as Tairāwhiti Resource Management Plan, the Freshwater Plan, the Enterprise Solutions project).

- Use some Reserves to fund some operation costs (such as Depreciation reserve for significant repairs and maintenance costs for water supply or when funds have been transferred to a reserve for a particular purpose)
- Replenish depreciation reserves by capital rating for some principal repayments (i.e. wastewater, roading and flood control).
- Phase unfunded depreciation of wastewater, water supply, stormwater and the pool - overtime, aligning to the underlying 2024-2027 LTP. But noting that the funded portion of depreciation will be not less than the 3YP, nor less than meeting principal repayments.
- Fund depreciation costs for revalued Three water assets to the extent that was provided within the 3YP and to the extent of meeting renewals.

When preparing and reviewing the budget, Council has had regard to the following specific matters in relation to all activities of Council, as per the LGA section 100:

- Maintaining levels of service
- Maintaining the service capacity and integrity of assets
- Intergenerational equity
- Compliance with Council's funding and financial policies established under LGA section 102.

Kupu tāpiri ki ngā tauāki haurapa

Notes to the prospective statements

Note 1: Statement of accounting policies

Reporting entity

Gisborne District Council ("Council") is a Unitary Authority governed by the Local Government Act (LGA) 2002.

The Gisborne District Council Group (the "Group") consists of Gisborne District Council and its subsidiary, Gisborne Holdings Ltd (100% owned). Gisborne Holdings Ltd is incorporated in New Zealand, and pursuant to the Local Government Act 2002 is a Council Controlled Trading Organisation.

Council has not presented economic entity prospective financial statements because the Council believes that the controlling entities, prospective statements are more relevant to users. The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much Council requires by way of rates to fund the intended levels of services. The level of rates funding required is not affected by controlled entities, except to the extent that the Council obtains distributions from, or further invests in, those controlled entities. Such effects are included in the prospective financial statements presented.

The Council is a Public Benefit Entity (PBE) for the purposes of Financial Reporting. The Financial Bill, enacted in December 2013, defines a PBE as "entities whose primary objective is to provide goods or services for community or social benefit, and where equity has been provided with a view to supporting that primary objective, rather than for a financial return to equity". Gisborne District Council is defined as a Tier 1 entity with expenditure in excess of \$30m.

Basis of preparation

The Council's prospective financial statements have been prepared in accordance with the requirements of the LGA 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with Public Benefit Entity (PBE) Standards and other applicable Financial Reporting Standards, as appropriate for public benefit entities. This includes compliance with PBE Financial Reporting Standard No. 42 (PBE FRS-42) 'Prospective Financial Statements'.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of certain fixed assets, forestry assets, livestock assets and certain financial instruments to reflect fair value.

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of Council is New Zealand dollars.

The nature of the prospective financial information - cautionary note

The prospective financial information contained in the Annual Plan is a forecast. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to take at the date the forecast was prepared. The forecast relates to events and actions which have not yet occurred and may not occur. The actual results achieved for the period covered are likely to vary from the financial information presented and the variations may be material.

A number of assumptions need to be made about the economic and financial conditions which will apply over the life-time of the model. The major assumptions underpinning this Plan are set out in the Significant Assumptions section.

The financial information contained within the Annual Plan may not be appropriate for purposes other than those described.

Specific accounting policies

The following specific Accounting Policies which materially affect the measurement of financial performance and the financial position have been applied.

Revenue recognition

Revenue has been split into Exchange and non Exchange as per the requirements of the Public Benefit Entity (PBE) accounting standards. Non Exchange revenue is categorised as receiving value without giving approximately equal value in exchange e.g. general rates, government grants.

Revenue is measured at the fair value of consideration received. The following specific recognition criteria must be met before revenue is recognised.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when invoices are raised.

Government grants and subsidies

Government grants are initially recognised as income at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

Council receives government subsidies from Waka Kotahi, which subsidises part of Council's costs in maintaining the local roading infrastructure.

The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Other revenue

Revenue from the rendering of services is recognised, based on the actual service provided on an accrual basis.

Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash or by electronic payment. The recorded revenue is the gross amount of the sale, excluding GST. Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in Council are recognised as revenue when control over the asset is obtained.

Borrowing costs

Borrowing costs (except borrowing costs incurred as a result of capital work) are recognised as an expense in the period in which they are incurred.

When the construction of assets are loan funded, all borrowing costs incurred as a result of the capital work are capitalised as part of the total cost of the asset up until the point where the asset enters service.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria. They are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

Income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantially enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.

Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial

recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where Council can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantially enacted by balance date.

Current tax and deferred tax is charged or credited to the Prospective Statement of Comprehensive Revenue and Expenses, except when it relates to items charged or credited directly to equity, in which case the tax is dealt within equity.

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the Prospective Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life.

Trade and other receivables

Trade and other receivables are recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for uncollectible amounts.

A provision for impairment of receivables (doubtful debts) is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method. Non-current receivables are recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset.

Inventories

Inventories are recognised at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost of inventories is based on the first-in first-out (FIFO) principle and includes expenditure in acquiring the inventories and bringing them to their existing location and condition.

Financial assets

Council classifies its financial assets in the following two categories:

- available-for-sale financial assets
- loans and receivables.

The classification depends on the purpose for which the assets are held. Management determines the classification of its investments at initial recognition and re-evaluates the designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through the Prospective Statement of Comprehensive Revenue and Expenses in which case the transaction costs are recognised in the Prospective Statement of Comprehensive Revenue and Expenses.

Purchases and sales of investments are recognised on trade-date, the date on which the Council commits to purchase or sell the asset.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price is the current bid price. The fair value of financial instruments not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows are used to determine fair value for the remaining financial instruments.

Derecognition of financial assets

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Council presently has the following categories of financial assets:

a. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Council's general and community loans are designated as loans and receivables. They are recognised initially at fair value, and subsequently carried at amortised cost less impairment losses.

Loans to community organisations made by Council at nil, or below-market interest rates are initially recognised at the

present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method.

The difference between the face value and present value of the expected future cash flows of the loan is recognised in the Prospective Statement of Comprehensive Revenue and Expenses as a grant. Loans to other parties at market rates are measured at amortised cost using the effective interest method. Non-current loans are discounted at the current market rate of return for a similar asset.

b. Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

The Council's investments in equity securities are classified as available for sale and are stated at fair value. Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Prospective Statement of Comprehensive Revenue and Expenses.

In the event of impairment any cumulative losses previously recognised in equity will be removed and recognised in the Prospective Statement of Comprehensive Revenue and Expenses even though the asset has not been derecognised.

Impairment of financial assets

At each balance sheet date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Prospective Statement of Comprehensive Revenue and Expenses.

Accounting for derivative financial instruments and hedging activities

Council uses derivative financial instruments such as interest rate swaps ("hedges") and forward rate agreements to manage its cash flow and interest rate risk. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date.

Council does not satisfy all the conditions for hedge accounting and therefore all gains or losses in fair value of instruments used to manage cash flow and interest rate risk are recognised through the Prospective Statement of Comprehensive Revenue and Expenses.

Financial liabilities - borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of assets held for sale are recognised in the Prospective Statement of Comprehensive Revenue and Expenses.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets

These include land, buildings, improvements, library books, wharves, floating plant, plant equipment, and motor vehicles.

Infrastructural assets

Infrastructural assets are the fixed utility systems owned by Council and comprise the sewer, water, storm water, roading, flood control and the waste disposal infrastructures.

Each asset type includes all items that are required for the network to function, for example, sewer reticulation piping and sewer pump stations.

Biological assets

Forestry Assets

Forestry assets consist of the Council's forestry holdings. Forestry assets are valued on the basis of fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. Forestry assets are revalued annually. Valuation movements pass through surplus/(deficit). The costs to maintain the forestry assets are included in surplus/(deficit).

Council has transferred forestry rights in respect to relating to land to Juken New Zealand Limited. The transfer relates to one harvest cycle. Under the agreement Council has contributed land and is entitled to a percentage of stumping. All costs of development are borne by Juken New Zealand Limited. The value of the land (excluding the trees) and Council's right to a share of the stumping is reflected in the Statement of Financial Position.

Council has committed to reverting 70% of the current net stocked area of exotic planting to native.

Intangible assets

Intangible assets predominately comprise computer software and carbon credits.

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use or with the acquisition of software licences by Council, are recognised as an intangible asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation is charged to the Prospective Statement of Comprehensive Revenue and Expenses on a straight line basis over the useful life of the asset.

Typically, the estimated useful lives of these assets are as follows:

- computer software three to six years.

Emissions Trading Scheme

The Groups forestry holdings incorporates forestry assets held by Council.

Gisborne Holdings Limited (GHL) has voluntarily entered the New Zealand Emissions Trading Scheme (ETS) in respect of 1,224.2ha of forest land located in the Tauwhareparae area. This entitles GHL to receive emissions units (units) for carbon stored in the specified area from a 1 January 2008 baseline.

Council's forestry holdings separate from the subsidiaries holdings, consisting of small woodlots and a further area held by the Pamoia Forest Joint Venture. These forestry blocks were registered with ETS in November 2011. This entitles the Council to receive emissions units (units) for carbon stored in the specified area from 1 January 2008 baseline.

Units received are recognised at fair value on the date they are received and subsequently measured at cost subject to impairment. While there are no specific conditions attached to units received, should carbon stored in the specified area fall below the amount compensated for, a portion of the units received must be returned.

Units received are recorded on the Prospective Statement of Financial Position as an intangible asset until it is clear that they will not be required to meet future emissions obligations. The value of units is then recognised in the Prospective Statement of Comprehensive Income.

Where there is an obligation to return units this liability is recognised on the Prospective Statement of Financial Position, measured with reference to the carrying value of units on hand. Where there is insufficient units on hand to meet the emissions obligation, this is measured by reference to the current market value for units held.

Property, plant and equipment valuation

Council has elected to use the Public Benefit Entities exemption to revalue property, plant and equipment on an asset class basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Prospective Statement of Comprehensive Revenue and Expenses. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Prospective Statement of Comprehensive Revenue and Expenses will be recognised first in the Prospective Statement of Comprehensive Revenue and Expenses up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions

Additions between valuations are recorded at cost, except for vested assets. Certain infrastructural assets and land have been vested in Council as part of the subdivision consent process. Vested assets are recognised as revenue when control over the asset is obtained. Vested assets are valued at fair value when received.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the Prospective Statement of Comprehensive Revenue and Expenses.

When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

Operational assets valuations

All Operational assets are carried at cost less accumulated depreciation and impairment losses except for:

- operational land
- operational land is valued at fair value and is not depreciated
- operational buildings.

Operational buildings are revalued to optimised depreciated replacement cost and depreciated between valuations. These assets are independently revalued every 3 years, or more frequently when there are indications that the values may have changed substantially from carrying value.

Library books - general collection

All new and replacement books are capitalised in the year they are purchased and subsequently depreciated based on useful lives. The valuations are performed by the Head Librarian and

are not subject to independent review because there are readily available market prices to determine fair value.

Library books permanent collection

The permanent collection is carried at deemed cost.

Infrastructure assets valuations

Infrastructural assets

Infrastructural assets are initially recorded at depreciated replacement cost. Infrastructure assets other than roading are independently valued every 3 years at depreciated replacement costs, unless conditions indicate that carrying value is materially different to fair value, in which case assets are revalued more frequently.

Roading assets

Roading assets are independently revalued annually.

Airport assets

Airport assets include land, buildings, runway aprons, roading and below ground infrastructure. Airport assets are independently valued every 3 years or more frequently when there are indicators that the fair values may have changed substantially from carrying value.

Depreciation

Depreciation is provided on a straight-line basis on all fixed assets other than land and land under roads.

The depreciation rates used will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Infrastructure assets

Roads	
Pavement Surface (seal)	5 - 20 years
Pavement Surface (unsealed) - Wearing Course	5 years
Pavement Layers (basecourse)	40 - 100 years
Formation	(not depreciated)
Culverts	70 years
Footpaths	20 - 75 years
Surface Water Channels	75 years
Signs	12 years
Street Lights	15 - 25 years
Bridges	25 - 80 years
Retaining Structures	80 years
Traffic Signals	15 years
Parking Meters	15 years
Railings	10 - 15 years

Roads	
Safety Projects	10 - 13 years
Water reticulation	
Pipes	30 - 165 years
Valves, Hydrants	25 years
Pump Stations	15 - 100 years
Dams	400 years
Structures	16 - 200 years
Sewage reticulation	
Pipes	60 - 100 years
Pump Station	15 - 100 years
Manholes	100 years
Treatment Plant	15 - 50 years
Laterals	100 years
Stormwater systems	
Pipes	62 - 100 years
In-drain Structures	25 - 100 years
Flood Control Systems	25 - 100 years
Solid Waste	4 - 25 years
Operational assets	
Land	(not depreciated)
Buildings/Land Improvements	3 - 100 years
Plant/Machinery/Motor Vehicles	2 - 20 years
Office Equipment/Furniture	3 - 50 years
Other Equipment	3 - 25 years
Library Books	1 - 50 years
Wharves	50 years
Floating Plant	25 years
Leased Assets	3 - 8 years

Assets under construction

Assets under construction are valued at cost but they are not depreciated. The total cost of a project is transferred to freehold buildings, plant and equipment or infrastructural assets on its completion and then depreciated.

Impairment of non-financial assets

Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

If the recoverable amount of a non-financial asset is less than its carrying amount, the item is written down to its recoverable amount. The write down of an item recorded at cost is recognised as an expense in the Prospective Statement of Comprehensive Income. When a re-valued item is written down to recoverable amount, the write down is recognised as a downward revaluation to the extent of the corresponding revaluation reserve and any

balance recognised in the Prospective Statement of Comprehensive Revenue and Expenses.

The carrying amount of a non-financial asset that has previously been written down to a recoverable amount is increased to its current recoverable amount if there has been a change in the estimates used to determine the amount of the write down. The increased carrying amount of the item will not exceed the carrying amount that would have been determined if the write down to recoverable amount had not occurred.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of trade and other payables used in the Prospective Statement of Financial Position approximates their fair value.

Financial liabilities: borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Employee entitlements

The provision for annual leave employee entitlement and other employee benefits expected to be settled within 12 months of balance date has been calculated on an actual entitlement basis at current rates of pay while the other provisions have been calculated on future rates of pay, discounted using an appropriate discount rate.

Provision for accumulated sick leave is made only to the extent that it is expected to be used in future periods. The expected usage is assessed using historical average rates of use.

Long service leave and retirement leave

For retiring leave and long-service leave not expected to be taken within 12 months of balance date, the liability is equal to the present value of the estimated future cash outflows, calculated on an actuarial basis, as a result of employee services provided at balance date.

Superannuation schemes

Defined benefit scheme

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Provisions

Provisions are recognised for future expenditure of uncertain amount or timing when the Council has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reasonable estimate can be made of the amount of the obligation.

If the time value of money is material, provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Where the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Prospective Statement of Comprehensive Revenue and Expenses net of any reimbursement.

Public equity

This represents the ratepayer's net ownership of Council. It is made up of the following components:

- Accumulated funds and retained earnings
- Special funds and reserves
- Asset revaluation reserves.

Accumulated funds

Comprise accumulated surpluses over the years.

Special funds and reserves

Reserves are a component of public equity and represent a particular use to which parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Special funds are recorded at cost plus accumulated interest. These funds are restricted in nature and can only be used for the special purpose for which they were set up.

Also included are reserves restricted by Council decision. These funds are subject to specific conditions accepted as binding by Council which may not be revised by Council without reference to a third party or the Courts.

Asset revaluation reserve

Comprise accumulated revaluation increments or decrements.

Detail on the movement of reserves held by Council (with exception of revaluation reserve) can be found in Note 12.

Prospective statement of cash flows

Cash flows from operating activities are presented using the direct method.

Definitions of terms used in the Prospective Statement of Cash Flows:

- **operating activities** - These activities include all transactions and events that are not investing or financing activities

- **investing activities** - These comprise those activities relating to the acquisition, holding and disposal of fixed assets and investments. Investments can include securities not falling within the definition of cash

- **financing activities** - These are activities which result in changes in the size and composition of the capital structure of Council; inclusive of both equity and debt not falling within the definition of cash.

Changes to accounting policies

There has been no changes in accounting policies during the Annual Plan. All accounting policies have been applied on a consistent basis throughout the years presented.

Critical accounting estimates and assumptions

In preparing these prospective financial statements Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Landfill post closure costs

Paōkahu

As former operator of the Paōkahu landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at this landfill site after closure.

A landfill after care provision has been recognised as a liability in the Prospective Statement of Financial Position. Provision is made for the present value of post closure costs expected to be incurred in restoring the area to its former status. The calculated cost is based on estimates of future site maintenance, supervision and monitoring costs. The estimated length of time needed for post closure care for the Paōkahu site is 35 years from 31 December 2002.

The calculations assume no change in the legislative requirements or technological changes for closure and post closure treatment.

Waiapū

As operator of the Waiapū landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at this landfill site after closure.

A landfill after care provision has been recognised as a liability in the Prospective Statement of Financial Position.

Provision is made for the present value of post closure costs expected to be incurred in restoring the area to its former status. The calculated cost is based on estimates of future site maintenance, supervision and monitoring costs. The estimated

length of time needed for post closure care for the Waiapū site is 35 years from 30 June 2025.

Infrastructural assets

There are a number of assumptions and estimates used when performing the depreciated replacement cost valuations in respect of infrastructural assets. These include:

- The physical deterioration and condition of asset, for example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example storm water, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition-modeling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of an asset.
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth.
- If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under-estimating the annual depreciation charge recognised as an expense in the Prospective Statement of Comprehensive Revenue and Expenses. To minimise this risk, Council's infrastructural asset's useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience.
- Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which provides Council with further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

GST

The financial statements have been prepared exclusive of GST with the exception of receivables and payables, which are stated with GST included.

Budget figures

The budget figures are those approved by Council and published in the 2024-2027 3YP and this Annual Plan.

The Annual Plan 2026/27 figures have been produced in accordance with the requirements of the Public Benefit Entity (PBE) accounting standards.

Cost allocation

Expenditure has been reported by the nature of the expense.

Capital management

Council's capital is its equity (or ratepayers' funds) which comprises accumulated funds and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires Council to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments and general financial dealings.

The objective of managing these items is to achieve inter generational equity, which is a principle promoted in the Act and applied by Council. Inter generational equity requires today's rate payers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires Council to make adequate and effective provision in its Annual Plan to meet the expenditure needs identified by those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's 3YP.

Note 2: Prospective summary cost of services by activity

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
Expenses			
2,286	Commercial Operations	2,301	2,358
15,411	Environmental Services & Protection	15,722	15,978
5,061	Land, Rivers & Coastal	4,606	4,632
26,020	Liveable Communities	25,460	26,781
31,491	Regional Leadership & Support Services	26,831	29,919
49,960	Roading	51,639	51,333
11,445	Solid Waste ¹	6,509	6,210
4,583	Urban Stormwater	4,200	4,517
14,360	Wastewater	14,192	15,260
9,560	Water Supply	10,419	10,282
170,178	Total Expenses	161,877	167,270
Revenue From Exchange Transactions			
1,852	Commercial Operations	1,786	1,886
6,714	Environmental Services & Protection	6,962	6,962
241	Land, Rivers & Coastal	305	247
3,586	Liveable Communities	3,660	3,817
1,748	Regional Leadership & Support Services	4,360	2,154
154	Roading	157	157
277	Solid Waste	281	311
842	Wastewater	564	696
3,935	Water Supply	4,358	3,950
19,350	Total Revenue From Exchange Transactions	22,434	20,179
Revenue From Non-Exchange Transactions			
1,334	Environmental Services & Protection	1,380	1,344
688	Land, Rivers & Coastal	0	0
920	Liveable Communities	269	269
2,946	Regional Leadership & Support Services	2,643	1,626
23,811	Roading	23,529	24,516
5,400	Solid Waste ¹	0	0
35,098	Total Revenue From Non-Exchange Transactions	27,820	27,755
115,730		111,622	119,336

1. Large Woody Debris project costs and funding will likely be included in 2027 however will be confirmed in the next few months and included within the final AP2027.

Note 3: Rates revenue

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
96,951	Rates Revenue	105,191	105,628
	Rates revenue consists of:		
10,761	General Rates	12,521	12,932
24,834	Uniform Annual General Charge	27,092	26,304
57,791	Targeted Rates	61,735	62,822
3,565	Metered Water Rates	3,843	3,570
96,951	Rates Revenue	105,191	105,628
	Less		
2,047	Remissions	2,307	2,000
94,904	Net Rates Revenue	102,884	103,628

Forecast rating base information

	Rating Units	Total Capital Value \$000s	Total Land Value \$000s
Rateable Units	22,560	20,731	11,926
Non Rateable Units	1,499	413	255
Total	24,059	21,144	12,181

Note 4: Revenue from grants and subsidies

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Revenue from Grants and Subsidies		
77,687	Central Government Grants & Other Grants and Subsidies ¹	52,334	65,830
70,769	NZ Transport Agency Roading Subsidies ²	66,099	77,455
148,456	Total Revenue from Grants and Subsidies	118,433	143,286

¹Central Government Grants/Other - mostly relates to Central Government grants for the recovery and reinstatement of damaged infrastructure post cyclone Gabrielle.

²NZ Transport Agency Waka Kotahi - Roading subsidies - the increase is due to the provision of emergency reinstatement works after Cyclone Gabrielle.

Note 5: Revenue from operating activities

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Revenue from Operating Activities		
1,878	Development Contributions	1,888	1,888
650	Rates Penalties	550	570
15,903	Activity Revenue	16,156	16,288
0	Dividends	2,500	1,250
365	Petroleum Tax	365	365
18,796	Total Revenue from Operating Activities	21,459	20,361

Note 6: Revenue from other gains/(losses)

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Revenue from Other Gains		
850	Gain / (Loss) on Disposal of Property, Plant and Equipment	950	50
850	Total Revenue from Other Gains	950	50

Note 7: Employee benefit expense

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Employee Benefit Expense		
48,147	Salary and Wages	47,160	47,874
1,307	Defined Contribution Plans Expense	1,237	1,307
(11,084)	Less Recharged to Other Expense Categories	(9,562)	(9,705)
38,370	Total Employee Benefit Expense	38,834	39,477

¹Most of the difference against Year 3 relates to resourcing for the recovery program and the timing of projects, these costs are funded by external grants.

Note 8: Depreciation and amortisation expense

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Depreciation and Amortisation Expense		
870	Commercial Operations	864	864
60	Environmental Services & Protection	58	58
216	Land, Rivers & Coastal	245	463
4,149	Liveable Communities	4,269	3,927
1,906	Regional Leadership & Support Services	1,978	2,233
15,694	Roading	17,082	15,754
501	Solid Waste	656	325
1,602	Urban Stormwater	1,674	1,968
4,265	Wastewater	3,880	4,744
3,595	Water Supply	3,732	3,455
32,857	Total Depreciation and Amortisation Expense	34,439	33,791
32,857	Total Depreciation	34,439	33,791
32,857		34,439	33,791

Note 9: Expenditure on operating activities

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
	Expenditure on Operating Activities		
2,901	Administration Expenses	3,081	3,223
305	Audit Fees - Financial Reporting	445	445
2,608	Consultants and Professional Services	3,155	3,301
996	Elected Members and Director's Fees	1,017	1,017
227	Indirect Employment Costs	317	306
1,001	Grants and Donations	1,002	1,001
2,217	Insurance Costs	2,439	2,410
2,113	Rental and Operating Leases	2,210	2,159
16,374	Repairs and Maintenance	17,219	17,524
1,547	Bad Debts Written Off - Rates	1,784	1,500
(92)	Bad Debts Written Off - Other	(90)	(60)
179	Change to Impairment of Receivables	178	147
178	IRD Compliance Costs	182	182
2,479	Litter Bins and City Cleaning	2,599	2,599
10,173	Emergency Works	10,542	10,542
47,666	Other Operating Expenditure ¹	33,656	38,838
90,873	Total Expenditure on Operating Activities	79,737	85,135

¹ Other operating expenditure - includes items such as electricity, operational contracts, treatment plants, pump stations, internal interest costs, vegetation planting contracts, facilities contracts. The main difference against Year 3 relates to changes in special operational projects, driven mostly by timing adjustments. Many are externally funded and result in limited direct impact on ratepayers.

Note 10: Finance costs

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
Finance Costs			
7,316	Interest on Debentures and Interest Rate Swaps	5,435	8,801
702	Interest on Bank Borrowings and Commercial Paper	3,372	6
60	Line Fee	60	60
8,078	Total Finance Costs	8,867	8,867

Note 11: Development contributions revenue

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
Development Contributions Revenue			
66	Reserves & Open Spaces	66	66
440	Roading	440	440
182	Water Supply	182	182
850	Wastewater	850	850
340	Stormwater	350	350
1,878	Total Development Contributions Revenue	1,888	1,888

Note 12: Movements in reserves

	Opening Balance	Transfers	Transfers	Closing Balance
	1 July 2026	to Reserves	from Reserves	30 June 2027
	\$000s	\$000s	\$000s	\$000s
Special Funds and Other Reserves				
Waipaoa River Flood Control Scheme	851	17	0	868
Civil Defence Disaster Relief	402	7	46	363
Capital Development Fund	2,497	49	0	2,546
Quarry Rehab	1,332	26	0	1,358
Olympic Pool Development	34	1	0	35
Reserves Contributions	957	19	0	976
Land Transport - Urban Development Contributions	888	460	214	1,134
Water Supply - Urban Development Contributions	25	184	41	168
Wastewater - Urban Development Contributions	1,397	873	1,252	1,018
Stormwater - Urban Development Contributions	(184)	349	121	43
Reserves - District Development Contributions	570	71	643	(2)
HMNZ Blackpool Scholarship Fund	8	0	0	8
GHL Forestry Reserve	(2,145)	(51)	900	(3,095)
Pamoa Restoration Reserve	2,740	53	363	2,429
Land Subdivision	400	8	0	408
Organisation Development Reserve	3,255	0	1,187	2,068
Depreciation	30,035	33,841	36,059	27,817
Total Special Funds and Other Reserves	43,062	35,907	40,827	38,142

Note 13: Reconciliation of funding impact statement with prospective statement of comprehensive revenue and expenses

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
RECONCILIATION OF REVENUE			
Sources of operating funding			
146,984	Total operating funding (A) as per Funding Impact Statement	150,652	149,942
Add Sources of capital funding			
115,342	Subsidies and grants for capital expenditure	92,543	117,445
1,878	Development and financial contributions	1,888	1,888
850	Profit / (Loss) on Sale of Assets	950	50
0	Lump sum contributions	0	0
265,054		246,033	269,325
265,054	As per Prospective Statement of Comprehensive Income - Total Operating Income	246,033	269,325
RECONCILIATION OF EXPENDITURE			
Applications of operating funding			
137,322	Total applications of operating funding (B) as per Funding Impact Statement	127,438	133,479
32,857	Add depreciation and amortisation expense	34,439	33,791
170,178		161,877	167,270
170,178	As per Prospective Statement of Comprehensive Income - Total Operating Expenditure	161,877	167,270
RECONCILIATION OF TOTAL COMPREHENSIVE INCOME			
115,342	Add subsidies and grants for capital expenditure	92,543	117,445
9,663	Surplus/(deficit) of operating funding (A-B)	23,214	16,464
350	Add Subvention Payment	350	350
850	Add Profit / (Loss) on Sale of Assets	950	50
1,878	Add development and financial contributions	1,888	1,888
(32,857)	Add depreciation and amortisation expense	(34,439)	(33,791)
68,751	Add gains/(loss) of property revaluation	51,386	53,132
163,977		135,892	155,538
163,977	As per Prospective Statement of Comprehensive Income - Total Comprehensive Income	135,891	155,538

Note 14: Capital expenditure

Description	Level Of Service	Year 3	AP	Variance
		2027	2027	
		\$000s	\$000s	
Commercial Operations				
Commercial Property - Staff Housing Upgrades	MAINTAIN	55	55	-
Community Housing - Upgrades	MAINTAIN	225	225	-
Commercial Property - Office Furniture	MAINTAIN	-	20	(20)
Total		280	300	(20)
Land, Rivers and Coastal				
Flood resilience - Cat 2	INCREASE	17,501	13,001	4,500
Waipaoa River Flood Control Scheme Resilience Improvements	INCREASE / MAINTAIN	3,462	3,462	-
Waipaoa River Flood Ctl Scheme - Cat 2	INCREASE	6,357	714	5,643
Total		27,320	17,177	10,144
Liveable Communities				
Amenities	MAINTAIN	350	350	-
Aquatic Facilities Renewals	MAINTAIN	25	25	-
CBD Revitalisation	INCREASE / MAINTAIN	700	185	515
Cemeteries Renewals	INCREASE / MAINTAIN	82	82	-
Jetties and Boat Ramps	MAINTAIN	65	65	-
Kiwa pools - Outdoor Pool	INCREASE / MAINTAIN	3,500	3,325	175
Land Remediation (asbestos contamination on Reserve land)	MAINTAIN	200	200	-
Land Stability Projects	MAINTAIN	250	200	50
Library Renewals	MAINTAIN	243	243	-
New urban cemetery	INCREASE	150	150	-
Parks - Kopututea Private Reserve - Co-Governance	MAINTAIN	15	15	-
Parks & Reserves	MAINTAIN	779	779	-
Public Art	MAINTAIN	60	60	-
Signage	MAINTAIN	35	35	-
Sportsground Facilities - Indoor Stadium	INCREASE	2,000	1,600	400
Sportsground Facilities Upgrades and Renewals	MAINTAIN	150	150	-
Street Trees Planting	INCREASE / MAINTAIN	85	35	50
Waihirere Domain Development	INCREASE / MAINTAIN	11	-	11
Waingake Restoration (Pamoa)	INCREASE	1,817	1,817	-
WMT - Capital Upgrades	MAINTAIN	25	25	-
Parks & Reserves Land Improvements	GROWTH	643	643	-
Total		11,184	9,983	1,201

Description	Level Of Service	Year 3	AP	Variance
		2027 \$000s	2027 \$000s	
Regional Leadership and Support				
Air Quality And Noise Monitoring Equipment	MAINTAIN	95	95	-
Bore Drilling and Renewals	INCREASE / MAINTAIN	229	229	-
Business Analytics	MAINTAIN	50	50	-
Digitisation of records- capex	INCREASE	600	925	(325)
Existing Core Hardware & Software Renewal	MAINTAIN	767	747	20
Freshwater Improvement Fund	INCREASE / MAINTAIN	-	70	(70)
Orthophoto Regeneration - Aerial Photography	MAINTAIN	40	40	-
Resilience Upgrades	INCREASE / MAINTAIN	50	50	-
Software Renewals & Updates	INCREASE	-	50	(50)
Telemetry And Hydrological Equipment	MAINTAIN	97	97	-
Vehicle & Minor Plant Renewals	MAINTAIN	564	564	-
Total		2,492	2,917	(425)
Roading				
CBD Revitalisation	INCREASE / MAINTAIN	50	50	-
Community connectivity	INCREASE	1,250	1,250	-
Footpath Replacements - Funded	MAINTAIN	64	177	(113)
Gisborne City Carpark Facility	MAINTAIN	21	21	-
Minor Improvements Projects	MAINTAIN	1,136	1,000	136
Regional Transport Projects - recovery	MAINTAIN	58,000	80,226	(22,226)
Resilience Improvement	INCREASE / MAINTAIN	797	1,050	(254)
Roading Renewals	MAINTAIN	13,721	18,374	(4,653)
Taruheru Subdivision Improvements	GROWTH	669	669	-
Total		75,708	102,818	(27,110)
Solid Waste				
Heritage Landfill Remediation	MAINTAIN	50	5,050	(5,000)
Landfill Capital Works	INCREASE	1,000	1,500	(500)
Paokahu Closed Landfill	MAINTAIN	-	60	(60)
Resource Recovery centre	INCREASE	-	1,500	(1,500)
Solid Waste Renewals	MAINTAIN	118	376	(258)
Waste Minimisation	INCREASE	-	90	(90)
Total		1,168	8,576	(7,408)

Description	Level Of Service	Year 3	AP	Variance
		2027 \$000s	2027 \$000s	
Stormwater				
Stormwater Renewals & Upgrades	GROWTH / INCREASE / MAINTAIN	1,154	1,154	-
Stormwater resilience	INCREASE / MAINTAIN	1,000	1,000	-
Total		2,154	2,154	-
Townships				
Township upgrades	INCREASE / MAINTAIN	1,006	700	306
Total		1,006	700	306
Wastewater				
Wastewater renewals and Urban upgrades	GROWTH / INCREASE / MAINTAIN	6,361	6,786	(425)
Kaiti Area Pumpstation & Rising Main	GROWTH	100	100	-
Total		6,461	6,886	(425)
Water Supply				
Taruheru Block Water Extension	GROWTH	372	-	372
Water supply renewals and upgrades	MAINTAIN	3,086	3,086	-
Water supply resilience	INCREASE / MAINTAIN	1,700	1,700	-
Total		5,158	4,786	372
Grand Total		132,932	156,296	(23,365)

The increases in capital expenditure programme against Year 3 are due mostly timing of capital works for project completion.

Te pūrongo ahumoni me ngā taumata matawhāiti

Financial reporting and prudence benchmarks

The purpose of this statement is to disclose Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the group is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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

Benchmark	Limit	Planned	Met
Rates affordability benchmarks:			
- quantified limit on rates income (per 3YP)	104,780	102,059	Yes
- quantified limit on rates increase (per 3YP) ¹	11.4%	8.49%	Yes
Debt affordability benchmark			
- quantified limit on borrowing	<175%	160%	Yes
Balanced budget benchmark >100% ²	100%	160%	Yes
Essential services benchmark >100% ³	100%	314%	Yes
Debt servicing benchmark <10% (borrowing costs/revenue)	10%	5.9%	Yes

¹ Quantified limit on rates increase is 11.4% plus growth.

² Higher balanced budget benchmark is due to higher revenue than operational expenditure. This is due to the capital grants from central government for the reinstatement of damaged infrastructure resulting from Cyclone Gabrielle that impacted our region in February 2023. Capital grants goes towards reducing our need to borrow, and supports the capital expenditure program.

³ Higher essential services benchmark resulting from increased capital costs to reinstate the damaged infrastructure resulting from Cyclone Gabrielle in February 2023. This is reflected in the increased capital to depreciation results.

Notes

Rates affordability benchmark

- For this benchmark, Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's 3YP; and
- The Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the Council's 3YP.

Council meets the rates affordability benchmark if

- Its planned rates income for the year equals or is less than each quantified limit on rates; and
- Its planned rates increases for the year equals or are less than each quantified limit on rates increases.

Debt affordability benchmark

- For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the Council's 3YP.
- The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced budget benchmark

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

Essential services benchmark

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

Debt servicing benchmark

- For this benchmark, the Council's planned borrowing costs are represented as a proportion of planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant or equipment).
- Because Statistics New Zealand projects that the Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs are less than 10% of its planned revenue.

Ngā whakamārama hiranga

Significant assumptions

The following section details the assumptions Council has made in preparing this Annual Plan. These assumptions are necessary as they ensure that readers are aware of the basis for the estimates and forecast. The Annual Plan provides forecast financial information in accordance with New Zealand Financial Reporting Standard 42 (FRS42), Prospective Financial Statements. Actual results are likely to vary from the information presented and the variations may be material.

Significant forecasting assumptions and risks

Schedule 10 (Section 11) of the Local Government Act 2002 contains provisions relating to 'significant forecasting assumptions'. The Act requires that Council identifies the significant forecasting assumptions and risks underlying the financial estimates. Where there is a high level of uncertainty, Council is required to state the reason for that level of uncertainty and provide an estimate of the potential effects on the financial assumptions.

General

It is assumed there will be no changes in the nature of the Gisborne District Council's business.

Interest rates

The interest rate on Council external debt is approximately 3.9% in this Annual Plan. Council covers its interest rate exposure using interest rate swaps. The interest rates are based on estimates of the 90-day bank bill rate and include bank margins and the effect of continuing use of interest rate swaps.

Inflation

The forecast financial information includes provision for inflation. Council has used forecasts of price level changes prepared by Business and Economic Research Limited (BERL) to calculate the inflation rate for each year of the 3YP. Council has left the inflation at levels used in the 2024-2027 3YP. Council has not included any inflation on Roading operation costs for the 2026/27 financial year. This is based on firm indications from National Roading bodies.

Renewability of funding

Bank facilities are arranged with multiple banks and structured to ensure there is a range of maturity dates. Bank facilities are reviewed annually. The Annual Plan assumes that the necessary level of funding will continue to be available through a mixture of bank facilities and debentures.

Forecast returns on investment and strategic assets

Council maintains a range of commercial and strategic investments. Council has used forecast the return for significant investments and business units. Council is currently reviewing all its investments and strategic assets to ensure it is receiving an adequate rate of return. The Annual Plan does not currently include any significant strategic or investment asset disposals.

External funding

Included in the forecast financial statements are a number of operational and capital projects that are assumed to be either significantly or 100% funded by another agency or grant. There are also a number of major projects to be funded by a combination of Council and external funding.

Council has \$156.3m planned for capital projects in the 2026/27 Annual Plan (after project prioritisation). Of this, \$117.4m is budgeted to be funded from grants, subsidies or donations. There is a risk that sources of funds for some capital projects may not eventuate. It is assumed that if the external funds budgeted are not available then the projects will be reviewed and the availability of other funding sources will be assessed.

Depreciation

All assets, excluding those listed below, are assumed to be replaced at the end of their useful life. The following assets are assumed not to be replaced at the end of their useful life:

- Tolaga Bay Wharf
- Pātūtahi Hall.

Council does not fund depreciation on these assets.

Council does not fully fund the depreciation on its roading assets in the Forecast Financial Statements. It is assumed that a set proportion of the Land Transport capital expenditure will continue to be funded through Waka Kotahi financial assistance subsidies. It is therefore considered appropriate to only collect rates revenue on the portion of roading depreciation funded from Council reserves.

Council does not fund depreciation on the Airport assets as it is assumed that the Council lease of the Airport assets and operations to East land Infrastructure Ltd will result in the assets being returned to Council at the end of the lease in the same condition as when the lease began on 1 April 2005.

Council funds depreciation costs for revalued Three water assets to the extent that was provided within the 3YP and to extent of meeting its renewals.

Useful lives of assets are as recorded in Asset Management Plans or based upon professional advice. There is a risk that some assets may wear out and fail sooner or later than calculated. There is no certainty that asset components will last exactly their design lives. However, replacement is budgeted at the expected end of useful life and earlier replacement will result in a loss on disposal of any residual value.

Earlier replacement may result in deferring other discretionary capital projects in order to remain within the total Annual Plan capital budget and Council's borrowing limits as set out in the Council Liability Management Policy.

The depreciation rates used for planned asset acquisition are in line with current policies.

Depreciation on planned asset acquisitions

The depreciation rates used for planned asset acquisitions are in line with current policies.

Asset sales

The forecast financial information does not make any provision for income from the sale of Council assets.

Resource consents

All of Council's works projects require resource consents to be granted before works can commence. It has been assumed that resource consents can be obtained for all capital works, and that obtaining those resource consents will not significantly impact on the timing of capital works shown in the Annual Plan.

It is also assumed that the currency and conditions of existing resource consents held by Council will not be altered significantly during the term of the Annual Plan.

Revaluation of assets

The forecast financial information includes an annual estimate to reflect the change in asset valuations and depreciation. The effect of the revaluations, is a best estimate based on historical asset values, forecast capital expenditure, the BERL inflation indices and recent revaluation information.

The most recent revaluation of Council's assets were Land, Buildings & Gisborne Airport landside/airside 30 June 2025; Roading infrastructure, utilities and flood assets are revalued annually. It is assumed revaluations will result in an increase in the asset values, revaluation, reserves and the depreciation expense.

Emissions trading scheme

Council has made no provisions for the effects of the Emissions Trading Scheme in this Annual Plan. The effects of the scheme are difficult to predict. It is anticipated that any increase in costs will be mostly offset by increased efficiency gains.

Revenue and financing mechanisms

The following information is presented solely and for the purpose of clause 20 of Schedule 10 of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulation 2014 with additional information provided to assist ratepayers in understanding the rates for the financial year commencing 1 July 2026 and ending 30 June 2027.

These statements are not NZ GAAP compliant. The information presented is incomplete, (in particular it does not include depreciation and internal overheads).

This statement should not be relied upon for any other purpose than compliance with the local Government (Financial Reporting and Prudence) Regulation 2014.

We have provided a reconciliation between Council's Prospective Statement of Comprehensive Revenue and Expenses and Councils Funding Impact Statement in Note 13.

In addition to rating income, Council has a number of other sources of revenue including:

- **subsidies and grants** - From government and non-government organisations to fund maintenance or capital projects
- **fees and charges** - Council charges for services provided, for example building consents and dog licences
- **interest received and dividends income** - From funds invested or Council investments
- **capital rates** - Rates used to repay Loans and Capital Expenditure, for example solid waste loan
- **development contributions** - Money received to fund capital expenditure for new development
- **asset sales** - Money received from the sale of assets
- **reserves** - Money set aside to fund expenditure for a specific purpose. For further details of Council's revenue funding mechanisms, please refer to the Revenue and Financing Policy in 2024-2027 3YP.

Funding impact statement

This statement sets out the information required by Schedule 10 of the Local Government Act 2002, together with additional information provided to assist ratepayers in understanding the impact of the Annual Plan.

Year 2 2026		Year 3 2027	AP 2027
\$000s		\$000s	\$000s
Sources of operating funding			
34,575	General rates, uniform annual general charges, rates penalties	40,162	38,064
63,026	Targeted rates	65,579	68,195
33,115	Subsidies and grants for operating purposes	25,891	25,840
13,597	Fees and charges	13,729	14,043
0	Interest and Dividends from Investments	2,500	1,250
2,671	Local authorities fuel Tax, fines, infringement fees and other receipts	2,792	2,610
146,984	Total Operating Funding (A)	150,652	149,942
Applications of operating funding			
129,259	Payments to staff and suppliers	118,587	124,628
8,063	Finance costs	8,851	8,851
0	Other operating funding applications	0	0
137,322	Total applications of operating funding (B)	127,438	133,479
9,663	Surplus/(deficit) of operating funding (A-B)	23,214	16,464
Sources of capital funding			
115,342	Subsidies and grants for capital expenditure	92,543	117,445
1,878	Development and financial contributions	1,888	1,888
12,982	Increase/(decrease) in debt	9,781	7,030
850	Gross proceeds from sale of assets	950	50
0	Lump sum contributions	0	0
131,052	Total sources of capital funding (C)	105,162	126,413
Applications of capital funding			
Capital expenditure			
2,164	- to meet additional demand	3,516	3,144
53,742	- to improve level of service	40,217	65,435
107,306	- to replace existing assets	89,199	87,717
(22,497)	Increase/(decrease) in reserves	(4,556)	(13,420)
0	Increase/(decrease) of investments	0	0
140,714	Total applications of capital funding (D)	128,375	142,877
(9,663)	Surplus/(deficit) of capital funding (C-D)	(23,214)	(16,464)
0	Funding balance ((A-B)+(C-D))	0	(0)

Tauāki Whakakohuki Pūtea Rēti

Rates funding impact statement

Rating information

- This year Council will collect \$117.3m including GST \$102m excluding GST.

Rates base information

The Revenue and Financing Policy within the 2024-2027 Three Year Plan outlines the choices Council has made in deciding the appropriate sources for funding its operating and capital expenditure. One of these sources are rates.

There are three broad categories of rates:

- 1 A general rate under Section 13 of the Local Government (Rating) Act 2002 (LGRA). These are set on all rateable land in the district, at a set rate in the dollar of the rateable value of land. The Council sets a uniform general rate based upon the capital value of the land.
- 2 A Uniform Annual General Charge (UAGC) under Section 15 of the LGRA for all rateable land within the district. This may be set per "rating unit" or per "Separately Used or Inhabited Part of a rating unit" (SUIP). The Council sets its UAGC per SUIP.
- 3 Targeted rates under Section 16 and 19 of the LGRA. Targeted rates may be set on all rateable land within the district or on certain identified categories of land and are used to fund identified activities or groups of activities.

Under Section 18 of the LGRA, targeted rates may be calculated based upon different factors of liability. These are set out under Schedule 3 and include:

- capital value
- land value
- number of SUIPs
- number of water closets and urinals (pans).

Differentials and factors of liability

The general rate and targeted rates may be set differentially, with different categories of land attracting a different level of rate. The matters that may be used to define different categories of land are set out in Schedule 2 of the LGRA, and include:

- the use of the land
- the area of the land
- the provision or availability to the land of a service provided by, or on behalf of, the Council
- where the land is situated.

The Council uses different categories of rateable land to set rates differentially. These include categories of property use, Differential Rating Areas (DRAs) and drainage scheme areas.

Rating definitions

Inner zone

The inner zone is the land area in DRA1, DRA1A and DRA2 as provided in the map at the end of this section.

Outer zone

The outer zone is the land area in DRA3, DRA4 DRA5 as provided in the map at the end of this section.

Residential, lifestyle and other sector

This is a general rating category. It includes residential, lifestyle, arable, utilities network and other properties units, as well as any other properties that do not fall into the horticulture, pastoral, commercial, industrial and forestry (exotic) categories. native forests and vacant forest land are rated in this category. A horticultural or pastoral property that is less than 5ha is rated in this category. There is a weighting of 1.0 for subsidised, and flood damage and emergency reinstatement roading rates.

Horticulture sector

Properties used for horticulture that are 5ha or greater in area. There is a weighting of 1.5 for subsidised, and flood damage and emergency reinstatement roading rates.

Pastoral sector

Properties that have a pastoral use and are 5ha or greater in area. There is a weighting of 1.5 for subsidised, and flood damage and emergency reinstatement roading rates. Where 20ha or more of the property is planted in exotic forestry, the area will also contribute to the 70% forestry share for the recovery woody debris rate.

Forestry sector

Properties that are planted in exotic forestry. There is a weighting of 13.75 for subsidised, and flood damage and emergency reinstatement roading rates and the recovery woody debris rate. The forestry differential weighting is based on industry specific forecast forestry maintenance costs, updated with AP 2026/27 planned roading expenditure.

Where 20ha or more of the property is used for pasture, the area will be rated with the pastoral weighting of 1.5 for subsidised, and flood damage and emergency reinstatement roading rates. That area will also contribute to the 30% pastoral share for the recovery woody debris rate.

Properties that are native forests or vacant forestry land are included for rating in the residential, lifestyle and other general category. There is a weighting of 1.0 for subsidised, and flood damage and emergency reinstatement roading rates.

Commercial and industrial sector

Properties that have a commercial, industrial or utilities use other than where it is a utilities network. There is a weighting of 2.0 for subsidised, and flood damage and emergency reinstatement roading rates.

Rates as the Council sets them:

Targeted rates

- Rates which can fund a particular activity or group of activities and can apply to certain areas, categories or to certain ratepayers.
- The matters and categories used to define categories of rateable land and calculate liability for targeted rates are set out in the Local Government (Rating) Act 2002 Schedule 2 and Schedule 3.

Aquatic and recreation facilities rate - The cost of maintaining the Kiwa Pool complex and our recreational facilities is based on the properties capital value. Properties in the inner zone contribute at a weighting of 1.0 and the outer zone contribute less with a weighting of 0.3.

Animal control rate - The cost of minimising danger, distress and nuisance caused by stray dogs and controlling stock on roads. This is a uniform targeted rate on residential properties throughout the district.

Building services rate - The cost of providing advice to the public on regulatory requirements with the Building Act and cost of resolving complaints about building related issues including stormwater on private property based on a properties capital value. Residential and lifestyle properties in Gisborne City and Tūranganui-a-Kiwa/Poverty Bay contribute 85%. The remaining 15% is paid by rural properties.

Business area patrols in CBD rate - The cost of providing security in the CBD and operating CCTV security cameras for crime prevention as set out on the map at the end of this section. This is based on capital value in the CBD.

Commercial recycling rate - A targeted rate on non-residential properties within Gisborne City on each separately used or inhabited part of a property which elect to receive the recycling collection service.

Cyclone recovery rate - woody debris - A targeted rate to cover maintenance and preemptive work to protect Council assets. The targeted rate share is apportioned on capital value between the forestry sector (70%) and the pastoral sector (15%). Where 20ha or more of the property is planted in forestry, that portion will be rated as forestry. Where 20ha or more of the property is pastoral, that portion will be rated as pastoral. The remaining 15% public good component is collected from the UAGC.

Drainage rates - The cost of providing land drainage in the designated areas of benefit. There are two groups - direct beneficiaries and contributors. Both rates are based on the area of land receiving the benefit. Maps of the drainage areas are at the end of this section.

Economic development and tourism rate - The costs of preparing for and supporting economic and tourism activity throughout

the district. This rate is payable by all industrial and commercial properties over the whole district based on capital value.

Flood control schemes rate - This is the cost of operating flood protection works. General rates fund 60% and the balance is targeted collection from those who receive benefit from the scheme in the city and Tūranganui-a-Kiwa/Poverty Bay. Maps of the flood control schemes are available at the end of this section.

- Waipaoa there are six classes of the scheme from A-F.
- Te Karaka – the targeted rates are split between residential and non-residential properties.

Noise control rate - This is the cost of responding to noise complaints. This is uniform targeted rate to residential properties in Gisborne City, Makaraka, Wainui and lifestyle properties in Tūranganui-a-Kiwa/Poverty Bay.

Non-subsidised road rate - This is the cost of non-subsidised road works in the district. This is a differential targeted rate on the inner zone and outer zone based on capital value.

Passenger transport rate - This is a uniform targeted rate for providing a subsidised passenger transport service payable on residential properties per separately used or inhabited part of a property in Gisborne City.

Parks and reserves rate - The cost of maintaining all the parks, reserves, playing fields, beach access points. This is a fixed amount per rating unit. The inner zone contributes 85% of costs and Outer Zone 15%.

Plant and animal pests rate - To keep nuisance pests and noxious plants under control. All properties contribute, but farms pay a larger contribution. The inner zone contributes 20% and the outer zone contributes 80%. This is rated on land value.

Resource consents rate - The focus is to allocate the use of natural resources to consent holders and to protect the quality of the natural and physical environment and to provide assistance and clarity to the public. This is rated on land value.

Roading flood damage and emergency and subsidised local roads rate - Roading maintenance and repair costs are partly fund by NZTA Waka Kotahi. The rate targeted portion is based on capital value and is split into differential rating groups that are weighted as follows: residential, lifestyle and other properties 1.0; horticulture and pastoral farming 1.5; industrial and commercial 2.0; forestry 13.75. The remaining portion is collected as part of the UAGC

Subsidised roading rate - residential lifestyle and other properties - This is a general sector that includes residential, lifestyle, arable, utilities network and other properties that do not fall into the horticulture, pastoral, commercial, industrial and forestry sectors. A horticultural or pastoral property that is less than 5 ha is rated in this sector. This is rated on capital value.

Subsidised roading rate - horticulture properties - Have horticulture use and are 5ha or greater in area. This is rated on capital value.

Subsidised roading rate - pastoral properties - Have pastoral use and are 5ha or greater in area. Where 20ha or more of the property is planted in forestry, that portion will be rated with the weighting for forestry roading rates. This is rated on capital value.

Subsidised roading rate - forestry exotic properties - Have a forestry use. Where 20ha or more of the property is pastoral, that portion will be rated with the weighting for pastoral roading rates. This is rated on capital value.

Subsidised roading rate - commercial and industrial properties - Have a commercial and industrial and utilities use other than where it is a utilities network.

Flood damage and emergency works rate - This rate covers approximately 25% of cost of repairs to roading network from an adverse event. The remaining balance is funded by a NZTA Waka Kotahi subsidy. Properties are rated on capital value using the weightings of 1.0 for residential properties, 1.5 for horticulture and pastoral properties, 2.0 for commercial and industrial properties and 13.75 for forestry properties. Where 20ha or more of the property is either pastoral or forestry, that portion will be rated with the corresponding weighting (pastoral 1.5, forestry 13.75). This is rated on capital value.

Rural transfer stations rate - Partially covers the cost of operating eight transfer stations at Tolaga Bay, Tokomaru Bay, Te Puia Springs, Tikitiki, Waiapū, Te Karaka, Whatatūtū and Matawai. This includes the cost of cartage to Waiapū Landfill or Gisborne City. Residential properties within a 15km radius of a rural transfer station contribute to this rate per separately used or inhabited part of a property eg if a property has multiple dwellings, the rate will be charged per dwelling. Refuse stickers are issued to use when taking refuse to a transfer station. Ruatōria township have both kerbside collection and the use of the transfer station. A charge is payable for each service.

Soil conservation rate - Advocacy and land use – This rate is concerned with erosion, land stabilisation and the effective use of land and the advice, communication and enforcement of this legislation. The soil conservation rates are split between DRA1, DRA1A and DRA2 -40%, DRA3 and DRAS4 30%, and DRA5 30%. This is based on land value.

Stormwater and drains rate - This is for the cost of stormwater reticulation to dispose of rainwater and maintain assets in Gisborne City and rural townships. Funded by a charge per separately used or inhabited part payable by residents living in Gisborne City, Wainui, Okitu and rural towns including Pātūtahi and Manūtukē. The basis for stormwater and drains on commercial properties is capital value.

Theatres rate - This is for the cost of maintaining theatres in the district. Some costs are part funded by fees and charges and part funded by a targeted rate on capital value in the inner zone and the outer zone.

Water conservation rate - This is the cost of monitoring the quality and volume of natural water, and ensuring that we are using these water resources wisely and is based on land value.

Waiapū River erosion control scheme rate

Covers the operating costs and loan repayments of protection works on the river. This activity is partially (60%) funded by the general rate with the balance split between:

- direct beneficiaries in Ruatōria township and around the river pay 60% of the cost of the activity balance on capital value

- indirect beneficiaries inside the catchment area pay 15% of the cost of the activity balance on capital value
- contributors at the edges of the catchment pay 15% of the activity balance based on rate on the dollar per hectare.

Wastewater rate - 10% of costs are funded in the general rate with the balance paid by a **pan charge rate** to connected users.

Wastewater (pan charge) rate - A usage charge based on the number of toilet pans and urinals connected. A residential dwelling pays only one pan charge, no matter how many toilet pans are installed. All other properties pay one pan charge for each toilet pan or urinal installed and connected. This includes but is not limited to commercial properties, schools and hospitals.

Waste management charge rate - Solid waste/household refuse collection including the cost of recycling where the service is provided throughout the district. This is a uniform amount for each separately used or inhabited part of a property.

Water rate

10% of costs are funded in the general rate.

- **Uniform water charge** is the cost of delivering drinking water where the service is provided, payable per separately used or inhabited part of a property, for example if there are three flats on the property there will be three water charges.
- **Availability charge** - the charge if you are in an area where water service is supplied, but the property is not connected.
- **Fixed water by meter rate** per cubic metre to properties identified as an extra-ordinary use and some rural domestic users as defined in the Water Supply Bylaw 2015. Metered domestic users receive a free of charge allowance of 300 cubic metres per annum.

Lump sum contributions will not be invited in respect of the targeted rates.

General rates

A general rate in accordance with the Local Government (Rating) Act 2002 13(2)(a) based on the capital value of each rating unit in the district, on a uniform basis. The general rate is used to fund Council activities that are deemed to generally benefit all ratepayers in Te Tairāwhiti.

The general rate funds rivers control, storm water, treasury, economic development, animal and plant pests, strategic planning and engagement, coastal erosion management scheme maintenance, waste minimisation, solid waste legacy and aftercare provision, water and wastewater.

Uniform Annual General Charges (UAGC)

A fixed amount charged to each separately used or inhabited part of a rating unit.

The UAGC for 2026-2027 is \$1,298.09 inclusive of GST

Activities funded by UAGC 2026/27

- Cemeteries
- Libraries
- Subsidised local roads
- Civil Defence
- Litter bins and cleaning public areas
- Cyclone recovery - general and woody debris
- Strategic planning and customer engagement
- District civil and corporate expenses
- Managing solid waste and transfer stations
- Tairāwhiti Museum
- Economic development and tourism
- Mayor and councillor representation costs
- Environmental and public health protection
- Public conveniences- cleaning and maintaining

Definition of a Separately Used or Inhabited Part of a rating unit (SUIP)

A SUIP includes any portion inhabited or used by the owner/a person other than the owner, and 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.

Interpretation rules

Each separate shop or business activity on a rating unit is a separate use, for which a separate UAGC is payable. (See guidance note 1.)

Each dwelling, flat, or additional rentable unit (attached or not attached) on a residential or rural property which is let for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable. (See guidance note 2.)

- a. Each residential rating unit which has, in addition to a family dwelling unit, one or more non-residential uses (ie home occupation units) will be charged an extra UAGC for each additional use. (See guidance note 3.)
- b. Each non-residential activity which has, in addition to its business or commercial function, co-sited residential units which are not a prerequisite part of the business or commercial function, will pay additional UAGCs for each residential unit. (See guidance note 4.)

- c. Individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land are separately inhabited parts, and will each pay a separate UAGC. (See guidance note 5.)
- d. Each title on a multiple-managed forestry holding (that is, where the forest is broken into several individual small titles) is a separately used part except when one or more titles are adjacent and under the same ownership, in which case the rules of contiguity apply.
- e. Each block of land including rural land for which a separate title has been issued is liable to pay a UAGC, even if that land is vacant. Note: 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'.
- f. Two or more adjacent blocks of vacant land are not eligible for remission under "Contiguity" (S.20 of LG(R)A02) because they are not "used for the same purpose" (i.e. they are not used at all).
- g. Each dwelling, flat, or additional rentable unit (attached or not attached) on a pastoral, horticultural or forestry property which is let for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable.
- h. For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.
- i. A substantial part of the year is considered to be three months or more (this total period may be fragmented, and may occur at any part of the rating year).

Guidance notes

The following notes are not rules, but are intended to aid officers in the interpretation of the rules and apply to both urban and rural land.

1. Commercial properties

- A single building on one title with 24 separate shops would pay 24 UAGCs.
- A motel with an attached dwelling would pay only one UAGC, because the attached dwelling is essential to the running of the motel. (See rule d above).
- A motel with an attached restaurant which is available to the wider public has two separately used parts, and would pay two UAGCs. Likewise, a motel with an attached conference facility would pay an additional UAGC.
- A business which makes part of its income through the leasing of part of its space to semi-passive uses such as billboards, or money machines, is not regarded as having a separately used or inhabited part, and would not be charged a separate UAGC.
- For the avoidance of doubt, an apartment block, in which each apartment is on a separately owned title, is merely a series of co-sited rating units, and each will pay a UAGC.
- If, however, in the above example a management company leases the individual titles for 10 years or more, and those leases are registered on the titles, and the leases stipulate that the management company is responsible for paying the rates, and if the management company then operates the apartments as a single business operation, that business operation may be considered for a remission under Council's remission policies and have all but one UAGC remitted.
- An apartment block with a separate laundry, or restaurant, which are available to the general population as a separate business enterprise, would pay an additional UAGC for each of these functions as separately used parts.

2. Residential properties

- The rule will apply to properties identified as "flats" on the valuation record, administered by Council's valuer. Sleep-outs and granny flats will generally be identified as "sleep-out" on the valuation record and will not normally qualify for additional UAGCs.
- If a property is identified on the valuation record as having flats, but these in fact are used only for family members or for others for very short periods, then the additional UAGCs may be remitted on Council receiving.
- Proof of their use, including a signed declaration from the property owner (see remission policies). A property owner who actively advertises the flats for accommodation will not qualify for the remission.
- A property such as a large house which is identified as being split into, for example, three internal flats at the time the valuation records were established, but which is not actually used as such, will need to apply for remission under Council's remission policy. (Note: This property should be referred to Council's valuer for correction on the next valuation cycle).

3. Residential with non-residential part

- A residence with a separately accessible "office" such as may be used for surveyor, architect, or medical services, will pay an additional UAGC for the office, because it is a separately used part which generates additional use of roads, services, planning resources, and democratic processes.
- A residence with a "home occupation" (commonly called a "hobby business") will not generally be charged a separate UAGC unless the intensity of operation is high. For example, a resident who occasionally manufactures boat trailers in his garage on the weekends would not incur an additional UAGC, but someone who works for most of the week panel beating or painting, particularly if the activity is accompanied by advertising, clearly has a separately used or inhabited part of the rating unit, and would incur an additional UAGC.
- A residential property, part of which is used continually for storage of large industrial machinery, has a separately used part, and would incur an additional UAGC.

4. Non-residential activity with co-sited dwelling

- A fish and chip shop, with a flat above which can be accessed without passing through the shop, does have a separately used part, and would normally incur an additional UAGC charge.
- A dairy which has an integral dwelling attached, would not incur an additional UAGC, because the home is an integral part of the operation of the dairy.
- A boarding house containing a caretaker's apartment and several separately let rooms (with or without facilities) all within the structure of the one building, is a single (commercial) use and would not incur an additional UAGC. (The same applies to home-stays and bed and breakfast homes).
- Certain government agencies, churches, marae, and the like are automatically rate exempt (except for service charges such as water and wastewater) but if these organisations undertake accommodation or business activities which are not related to their core function, they may be charged rates and additional UAGCs for each separately used or inhabited part of the rating unit.

5. Individually tenanted flats

- Each flat, apartment, or retirement or disability home, and each property under a "licence to occupy", is a separately used or inhabited part of a rating unit, no matter how many people may be living in the unit, and each does pay an additional UAGC charge.
- If, because of construction work, poor condition, public health, or specific conditions pertaining to the property owner, one or more flats cannot be let on the open market, then the unit may be granted a remission under Council's remission policy. (A specific condition pertaining to the property owner might include the use of one of the units for

a live-in caregiver). (Note: This property should be referred to Council's Valuer for correction on the next valuation cycle).

Council rates

The rates will be set by Council for the financial year commencing 1 July 2026 and ending 30 June 2027. All financial statements are excluding GST, except rates information which must be stated including GST. **All figures in the rates funding impact statement include GST.**

Council's Revenue and Financing Policy must set out how Council intends to use the available funding sources to fund its activities having undertaken a funding needs analysis using the criteria set out in s101(3) of the Local Government Act. The Revenue and Financing Policy (RFP) is in the 2024-2027 Three Year Plan (3YP). This policy determines when debt and rates will be used as a funding source. This includes targeted rates for the cost of an activity or service that should be paid for by particular groups or ratepayers who benefit from the activity or service. The Revenue and Financing Policy can be found on our website.

The 2024-2027 3YP revised rates in light of what needed to be updated (roading differential weightings) changes where the rate was inconsistent with other rates (soil conservation) or new changes (recovery rate).

Individual ratepayers could pay more or less depending on:

- the capital value of the property
- increases in some fixed service related targeted rates that apply to some properties
- eligibility for rate remissions

Rates information 2027

The rates will be set by Council for the financial year commencing 1 July 2026 to 30 June 2027. This year Council will collect \$117.3m including GST or \$102m plus GST (all financial statements are excluding GST, except rates information which must be stated including GST) All figures in the Rates Funding Impact Statement include GST. This is an increase of 8.49% (excluding growth) in overall rates revenue over the 2025/26 rates.

Penalties

Under Section 57 of the Local Government (Rating) Act 2002, any portion of the rates invoices not paid by the due date will incur a 10% penalty.

Rate instalment dates	Rates due date	Date penalty is to be added	Penalty amount
Invoiced quarterly			
Instalment 1	20 August 2026	26 August 2026	10%
Instalment 2	20 November 2026	26 November 2026	10%
Instalment 3	22 February 2027	26 February 2027	10%
Instalment 4	20 May 2027	26 May 2027	10%

Due dates for water charges

Water meters are read on a monthly, quarterly, or six-monthly cycle and are payable on the month following the issue of the invoice as set out below. There is a free 300 cubic metre domestic allowance on rural domestic supplies each year.

Penalties on water charges

Under Sections 57 & 58 of the Local Government (Rating) Act 2002, any portion of the water rates invoices not paid by the due date will incur a 10% penalty on the following dates.

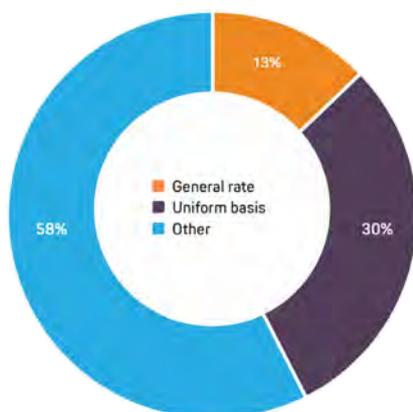
Month of invoice	Due date	Date penalty added
Invoiced annually		
June-2026	20 July 2026	24 July 2026
Invoiced six-monthly		
June-2026	20 July 2026	24 July 2026
December-2026	20 January 2027	26 January 2027
Invoiced quarterly		
June-2026	20 July 2026	24 July 2026
September-2026	20 October 2026	27 October 2026
December-2026	20 January 2027	26 January 2027
March-2027	20 April 2027	27 April 2027
Invoiced monthly		
June-2026	20 July 2026	24 July 2026
July-2026	20 August 2026	26 August 2026
August-2026	21 September 2026	25 September 2026
September-2026	20 October 2026	27 October 2026
October-2026	20 November 2026	26 November 2026
November-2026	21 December 2026	5 January 2027
December-2026	20 January 2027	26 January 2027
January-2027	22 February 2027	26 February 2027
February-2027	22 March 2027	26 March 2027
March-2027	20 April 2027	27 April 2027
April-2027	20 May 2027	26 May 2027
May-2027	21 June 2027	25 June 2027

Cap on certain rates

The total of uniform or fixed charges that Council can rate cannot exceed 30% of the total rates collected. This is referred to as the uniform cap. The uniform cap for 2026/27 is 28.6%. If the 30% cap is in threat of being exceeded Council may move the uniform rates to the general rate based on capital value for these activities:

- planning and performance, and strategic planning and engagement (Funding Stream FS-019)
- economic development (funding stream FS-020)
- civic and corporate expenses of the district (FS-049)

Council's rates for 2026/27



Rate examples 2026/27

Rates Examples for 2026-2027 Including GST	Capital Value	2025/26 GDC rates	2026/27 GDC rates proposed	\$ change	% change
City -Residential Low Value	332,000	3,959	4,324	483	9.2%
City -Residential Mid Value	545,000	4,335	4,738	533	9.3%
City -Residential High Value	1,209,000	5,634	6,160	694	9.3%
Rural Town - TeKaraka/Whatatutu	217,000	3,159	3,341	241	5.8%
Rural Town - Other	209,000	2,190	2,304	151	5.2%
Commercial - with more than 10 Toilet Pans	5,340,000	44,105	47,979	5,123	8.8%
Commercial -	2,670,000	20,937	23,264	3,078	11.1%
Industrial	742,000	5,322	5,781	607	8.6%
Rural- Lifestyle	1,040,000	3,604	3,857	335	7.0%
Rural Horticulture- with G3 Kiwifruit*	22,350,000	42,058	46,074	5,310	9.6%
Rural Horticulture - Other	2,220,000	6,755	7,260	668	7.5%
Rural Pastoral-Large Farm	12,831,000	32,991	35,594	3,443	7.9%
Rural Pastoral-Medium Farm	2,360,000	8,222	8,805	583	7.1%
Forestry High Value	9,115,000	81,538	84,966	4,533	4.2%
Forestry	1,460,000	13,648	14,235	776	4.3%

* Does not include Permanent Crop Remission

Allocation of payments

Any payments received will be applied to the oldest outstanding rates before being applied to the current rates. All payments are allocated to the oldest debt first. In a situation where the instalment amount is paid but the amount is allocated to an older debt, a 10% penalty is added to any amount of the instalment still outstanding.

Rate changes for 2026/27

The Revenue and Financing Policy is part of the 2024-2027 Three Year Plan (3YP). This policy determines when debt and rates will be used as a funding source and can be found on our website.

For more details refer to 'What does this mean for our ratepayers' section on page 31.

Rates funding impact statement

Rates funding source	Categories of rateable land	Category	Factors	Factor used	Revenue sought 2026/27 \$ (Includes GST)
Category = (Sch 2) s14, 17 Local Govt (Rating) Act 2002					
Factors = (Sch 3) Local Govt (Rating) Act 2002					
General Rate	Capital value on all Rateable land.			Capital Value	14,871,946
Uniform Annual General Charge		All rateable land.		Separately Used or Inhabited Part of a Rating Unit (SUIP)	30,250,111
Targeted Rate					
Environmental Services and Protection					
Animal Control	A uniform targeted rate on Residential properties: DRA1, DRA1A and Residential Rural Townships in DRA3, DRA4 and DRA5.	6	7	Separately Used or Inhabited Part of a Rating Unit	669,497
Building Services	Differential targeted rate on Inner Zone 85% of Revenue Sought.	6	2	Capital Value	857,128
	Differential targeted rate on Outer Zone 15% of Revenue Sought.	6	2	Capital Value	151,258
Noise Control	A uniform targeted rate on Inner Zone Residential Properties.	6	7	Separately Used or Inhabited Part of a Rating Unit	63,387
Resource Consents And Planning	A uniform targeted rate on all rateable land.	6	3	Land Value	5,136,760
Land, Rivers and Coastal					
Land Drainage - Contributors	Drainage Rate - Contributors. Eastern Hill Catchment 8 and Western Hill Catchment F. See map of scheme area at end of this section.	6	5	Per hectare	17,283
Land Drainage - Direct Beneficiaries	Drainage Rate - Direct Beneficiaries, per Drainage Scheme maps at end of this section. 1. Ormond 2. Eastern Taruheru 3. Western Taruheru 4. Willows 5. Waikanae Creek 6. City/Wainui 7. Taruheru, Classes A-D 8. Waipaoa 9. Patutahi 10. Ngatapa 11. Manutuke 12. Muriwai.	6	5	Per hectare	727,715
Te Karaka Flood Control	A differentiated targeted rate on Non Residential properties based on Capital Value. See map at end of this section.	5 & 6	2	Capital Value	6,654
	A differentiated targeted rate on Residential properties based on Capital Value. See map at end of this section.	5 & 6	2	Capital Value	29,607

Rates funding source	Categories of rateable land	Category	Factors	Factor used	Revenue sought 2026/27 \$ (Includes GST)
Waiapu River Erosion Protection Scheme	Direct Beneficiaries within the defined area on Capital Value. See map at end of this section.	5 & 6	2	Capital Value	20,944
	Indirect Beneficiaries within the defined area on Capital Value. See map at end of this section.	5 & 6	2	Capital Value	5,042
	Contributors within the defined area per hectare. See map at end of this section.	6	6	Per hectare	5,042
Waipaoa River Flood Control Scheme	Waipaoa River Flood Control Scheme classes A - F. See map at end of this section.	5 & 6	2	Capital Value	581,688
Liveable Communities					
Aquatic And Recreation Facilities	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	2,370,469
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	299,450
Parks And Reserves	Differential targeted rate on Inner Zone 85% of revenue sought.	6		Per Rating Unit	6,900,239
	Differential targeted rate on Outer Zone 15% of revenue sought.	6		Per Rating Unit	1,217,689
Pests & Plants	A differential targeted rate on Inner Zone (20%).	6	3	Land Value	149,506
	A differential targeted rate on Outer Zone (80%).	6	3	Land Value	598,029
Soil Conservation-Advocacy And Land Use	A differential targeted rate on Inner Zone (20%).	6	3	Land Value	987,573
	A differential targeted rate on DRA3 & DRA4 (30%).	6	3	Land Value	740,679
	A differential targeted rate on DRA5 (50%).	6	3	Land Value	740,679
Theatres	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	878,608
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	110,992
Water Conservation	Differential targeted rate on Inner Zone 70% of revenue sought.	6	3	Land Value	2,030,239
	Differential targeted rate on Outer Zone 30% of revenue sought.	6	3	Land Value	870,103
Regional Leadership and Support Services					
Business Area Patrols	Commercial Properties within the CBD Area: Non-residential properties on both sides of the roads bounded by Carnarvon Street, Childers Road, Reads Quay and Palmerston Road and all roads inside this area and also that part of Grey Street as far as the skateboard park and Customhouse Street as far as the Waikanae Cut. See map at end of this section.	1,2 & 6	2	Capital Value	130,744

Rates funding source	Categories of rateable land	Category	Factors	Factor used	Revenue sought 2026/27 \$ (Includes GST)
Economic Development Including Tourism	All Industrial, Commercial retail and Accommodation Properties.	1 & 2	2	Capital Value	507,986
Cyclone Gabrielle Recovery	Recovery Woody Debris Pastoral 15%	1,2 & 4	2	Capital Value	156,904
	Forestry 70%.	1,2 & 5	2	Capital Value	732,217
Roads and Footpaths					
Flood Damage And Emergency Reinstatement	Residential and Lifestyle Properties weighting of 1.0.	1,2 & 4	2	Capital Value	270,632
	Industrial and Commercial weighting of 2.0.	1,2 & 4	2	Capital Value	79,819
	Horticulture and Pastoral farming weighting of 1.5.	1,2 & 4	2	Capital Value	202,200
	Forestry weighting of 12.5.	1,2 & 4	2	Capital Value	228,908
Non-Subsidised Local Rooding	Differential targeted rate on Outer Zone 50% of Revenue Sought.	6	2	Capital Value	65,136
	Differential targeted rate on Inner Zone 50% of Revenue Sought.	6	2	Capital Value	65,136
Passenger Transport	DRA1 Residential.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	726,660
Subsidised Local Roads	Residential and Lifestyle blocks weighting of 1.0.	1,2 & 4	2	Capital Value	4,672,521
	Industrial and Commercial weighting of 2.0.	1,2 & 4	2	Capital Value	1,378,080
	Horticulture and Pastoral farming weighting of 1.5.	1,2 & 4	2	Capital Value	3,491,029
	Forestry weighting of 12.5.	1,2 & 4	2	Capital Value	3,952,131
Solid Waste					
Commercial Recycling Charge	Within scheme recycling collection area, being non-residential area within the CBD who have elected to receive the service.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	1,513
Refuse And Recycling - Gisborne District	Within scheme refuse collection areas - Residential properties in Gisborne City and environs and Ruatoria. See map at end of this section.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	2,256,131
	Within scheme refuse collection areas - Residential properties in Gisborne City and environs and Ruatoria.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	36,329
Rural Transfer Stations	Within 15km radius scheme area. See map at end of this section.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	569,257
Urban Stormwater					
Stormwater	A differential targeted rate. DRA1 and DRA1A all Commercial and Industrial properties.	6	2	Capital Value	697,314

Rates funding source	Categories of rateable land	Category	Factors	Factor used	Revenue sought 2026/27 \$ (Includes GST)
	A differential targeted rate. All Rural Towns in DRA3,DRA4 and DRA5 and also Manutuke and Patutahi.	6	7	Separately Used or Inhabitated Part of a rating unit	181,376
	A differential targeted rate. DRA1 and DRA1A Residential properties.	6	7	Separately Used or Inhabitated Part of a rating Unit	3,770,071
Wastewater					
Gisborne City Wastewater	Wastewater charge per water closet or urinal connection.	5 & 6	12	Per water closet or urinal	15,660,494
	Te Karaka Wastewater charge per water closet or urinal. See map at end of this section.	5 & 6	12	Per water closet or urinal	106,492
Water Supply					
Water - Availability	Within scheme areas, where service can be supplied but is not supplied (being a rating unit within 100 metres of any part of the waterworks).	5 & 6	7	Separately Used or Inhabited Part of a rating unit	83,406
Water - Connection	Within scheme areas where the service is supplied and connected.	5 & 6	7	Separately Used or Inhabited Part of a rating unit	6,056,866
Subtotal					117,367,669
Metered Water Rates 1	Extraordinary and Rural Domestic users.		8		4,105,500
Subtotal					121,473,169
Rates Penalties					570,000
Net Rates Revenue					122,043,169
OTHER FUNDING SOURCES					
Grants and Subsidies					164,778,321
Development and Financial Contributions					2,171,200
Other Revenue					19,208,601
Dividends and Interest					1,250,000
TOTAL FUNDING					309,451,291

¹ Water by meter has 300 cubic meter no charge domestic allowance on rural residential and lifestyle properties.

Rating definitions

Note: Differential Rating Areas (DRAs) such as DRA1, DRA2, DRA3, DRA4 and DRA5 and Inner and Outer zones are categorised based upon location under the Local Government (Rating) Act 2002 schedule 2 and are shown on the map on the next page.

Short title	Differential Rating Areas (DRA) covered	Sub types
Inner Zone	The total land area of DRA1, DRA1A and DRA2.	Urban and rural properties
See map of Differential Rating areas at the end of this section		
DRA1	Former Gisborne City Council boundaries, excluding Rural Farm Land.	Residential, commercial, industrial and other
DRA1A	All Rural Farm Land within the previous Gisborne City Boundaries and the area surrounding the City, including Wainui and Mākaraka.	Residential, other rural, commercial and industrial
DRA2	Tūranganui-a-Kiwa/Poverty Bay Flats including fringe hill properties; Muriwai, Ormond, Waihirere, Waerenga-a-hika, Bushmere, Manutūkē and Pātūtahi.	Residential, rural, all other properties
Outer Zone	The total land area of DRA3, DRA4 and DRA5.	All other properties
DRA3	The area within reasonable and currently exercised commuting distance to Gisborne, including part Waerenga-o-kuri and Ngatapa, Whatatūtū and Te Karaka.	Rural and all other properties and rural townships
DRA4	The inland rural areas beyond DRA3, up to the boundary of DRA5 Tolaga Bay, Matawai, Tiniroto and Otoko.	Rural and all other properties and rural townships
DRA5	The whole of the East Cape area from a line running inland from a point in the vicinity of Rural and all other properties and Mangatuna north of Tolaga Bay Township, to the tip of the East Coast. Hicks Bay, Te Araroa, Tikitiki, Ruatōria, Waipiro Bay, Te Puia Springs and Tokomaru Bay.	Rural and all other properties and rural townships

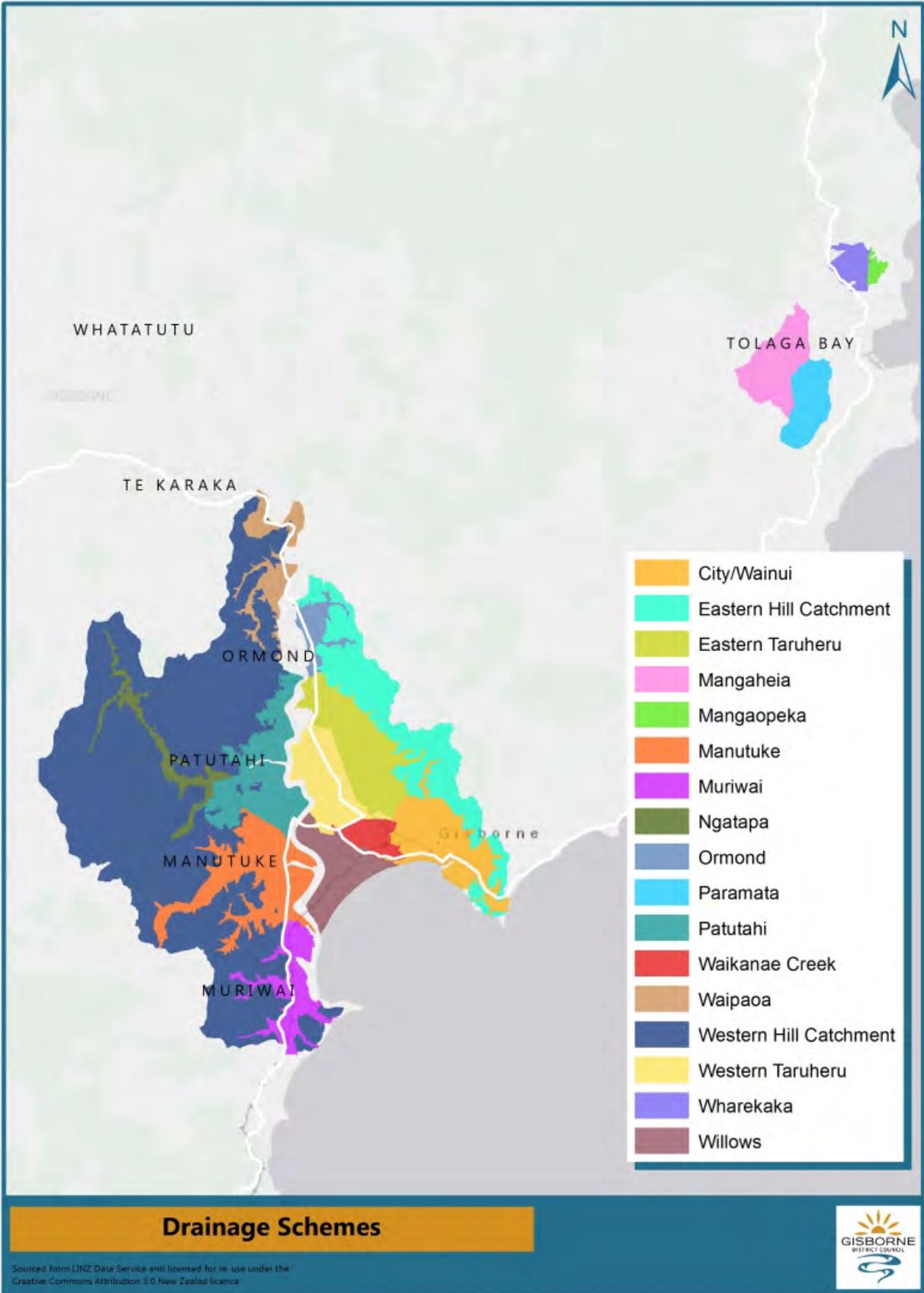
Rates funding impact statement maps

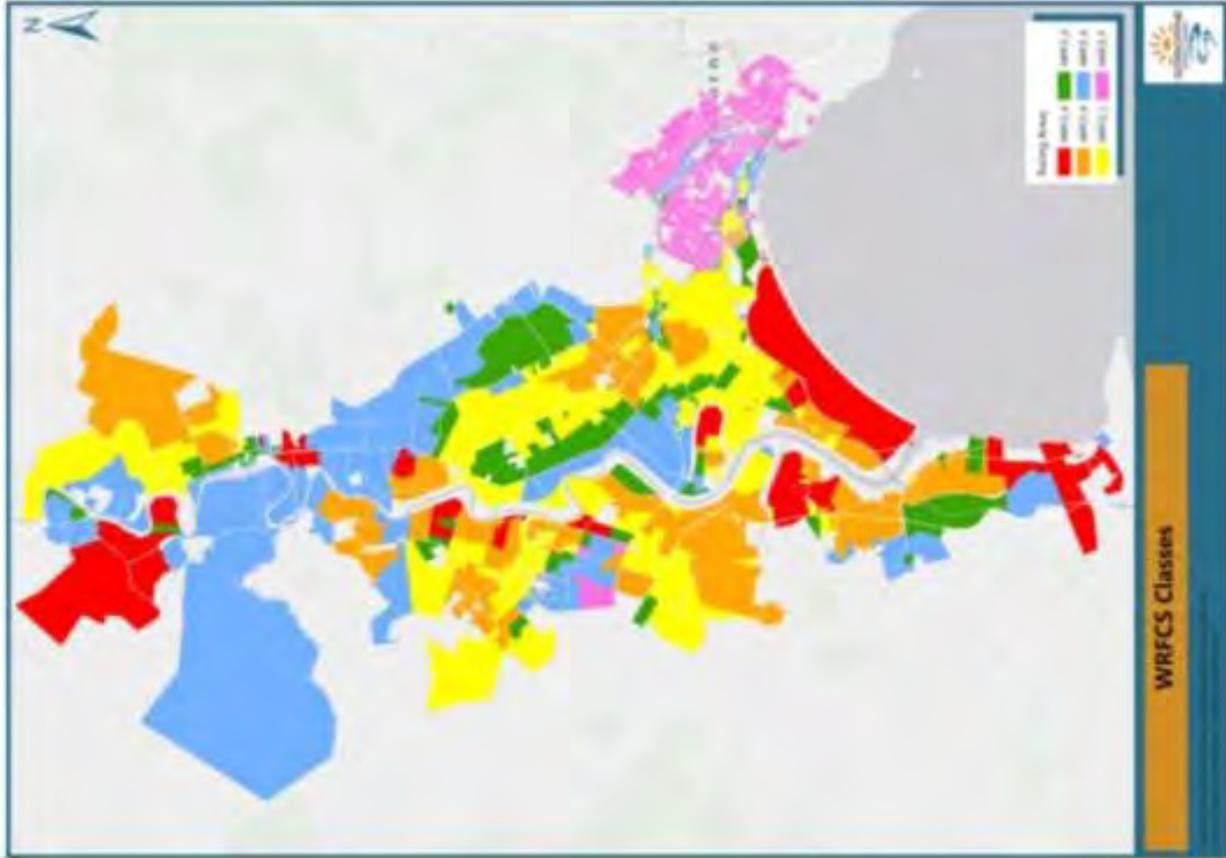
These maps display the differential rating areas in the district, and targeted rating zones for certain rates as set out in the Rates Funding Impact Statement

Map showing the area in each differential rating area

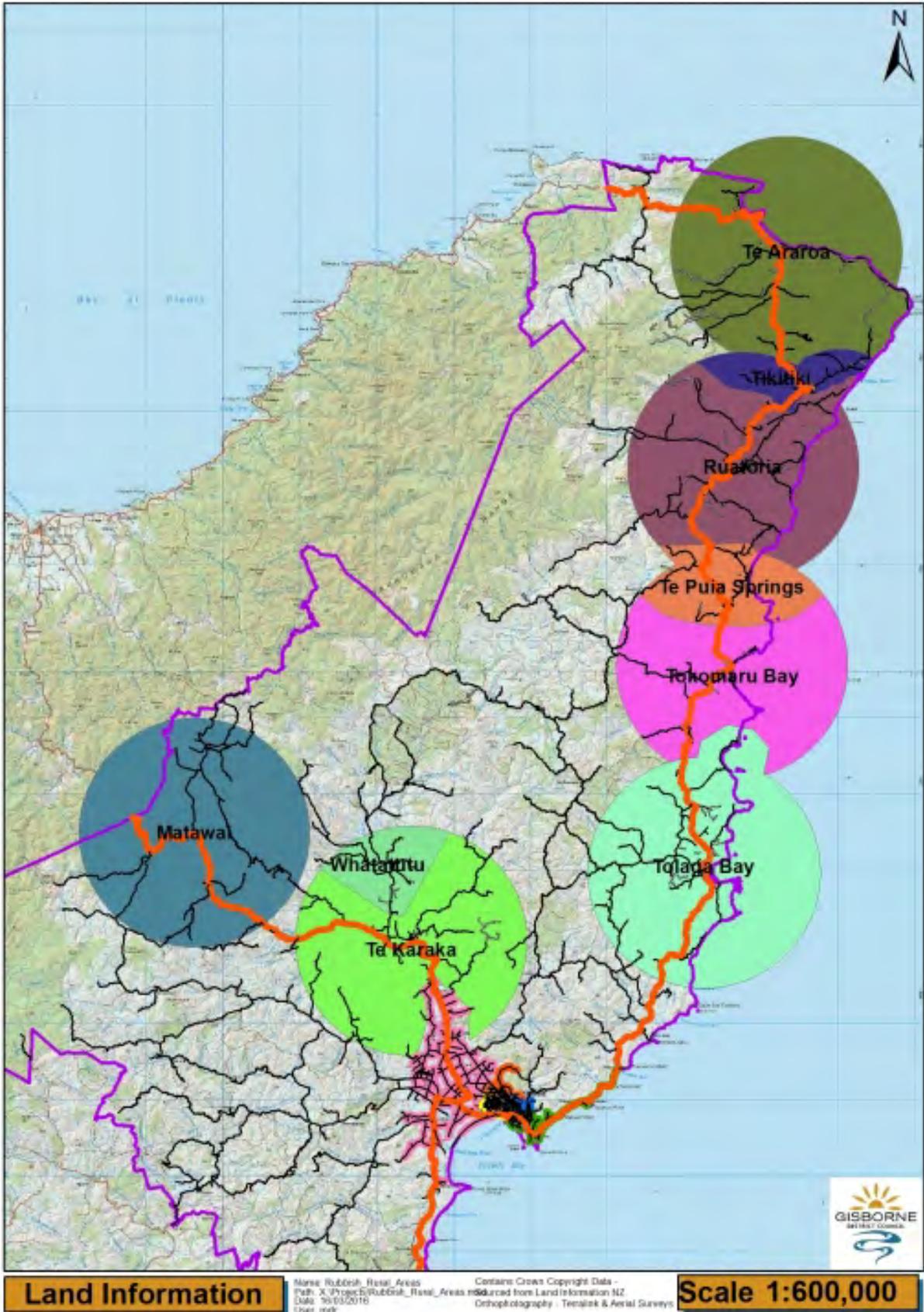


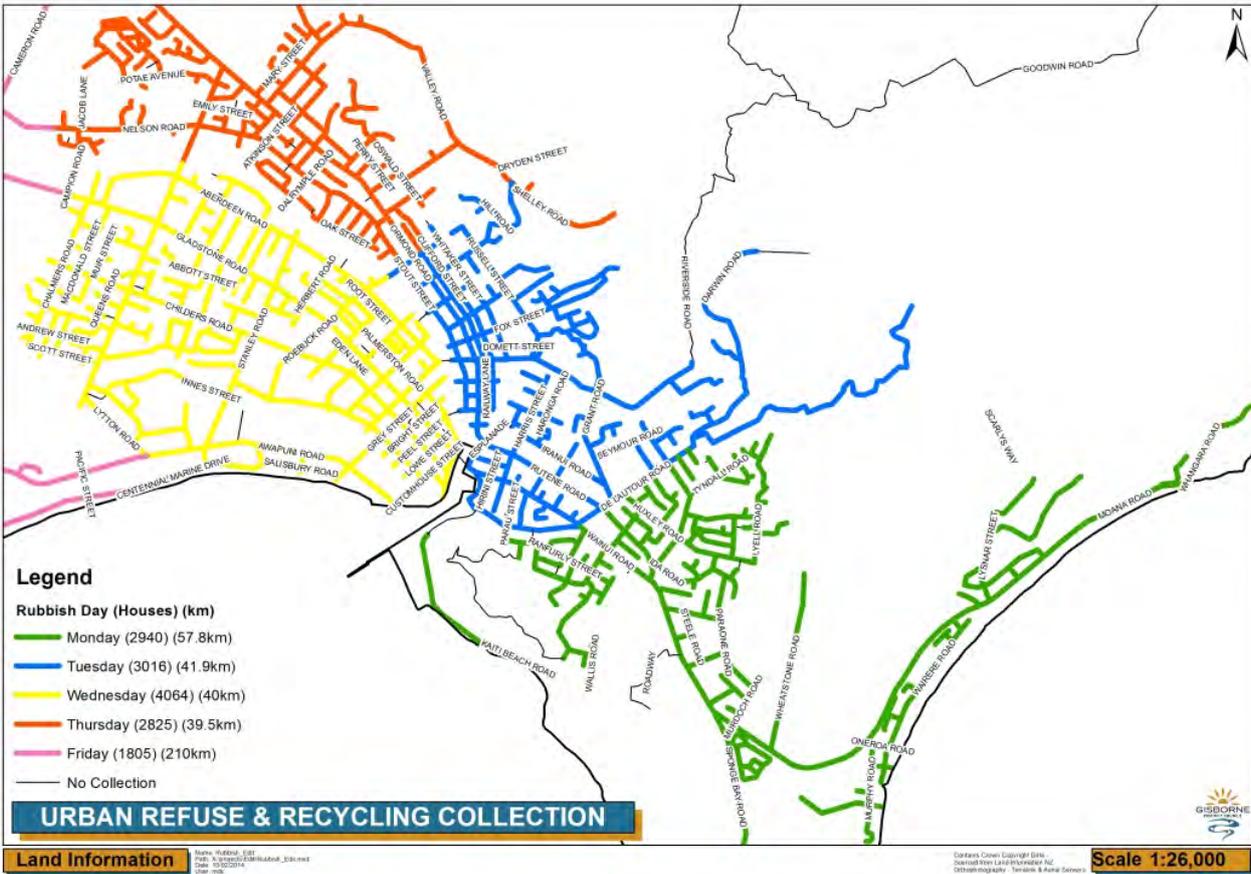
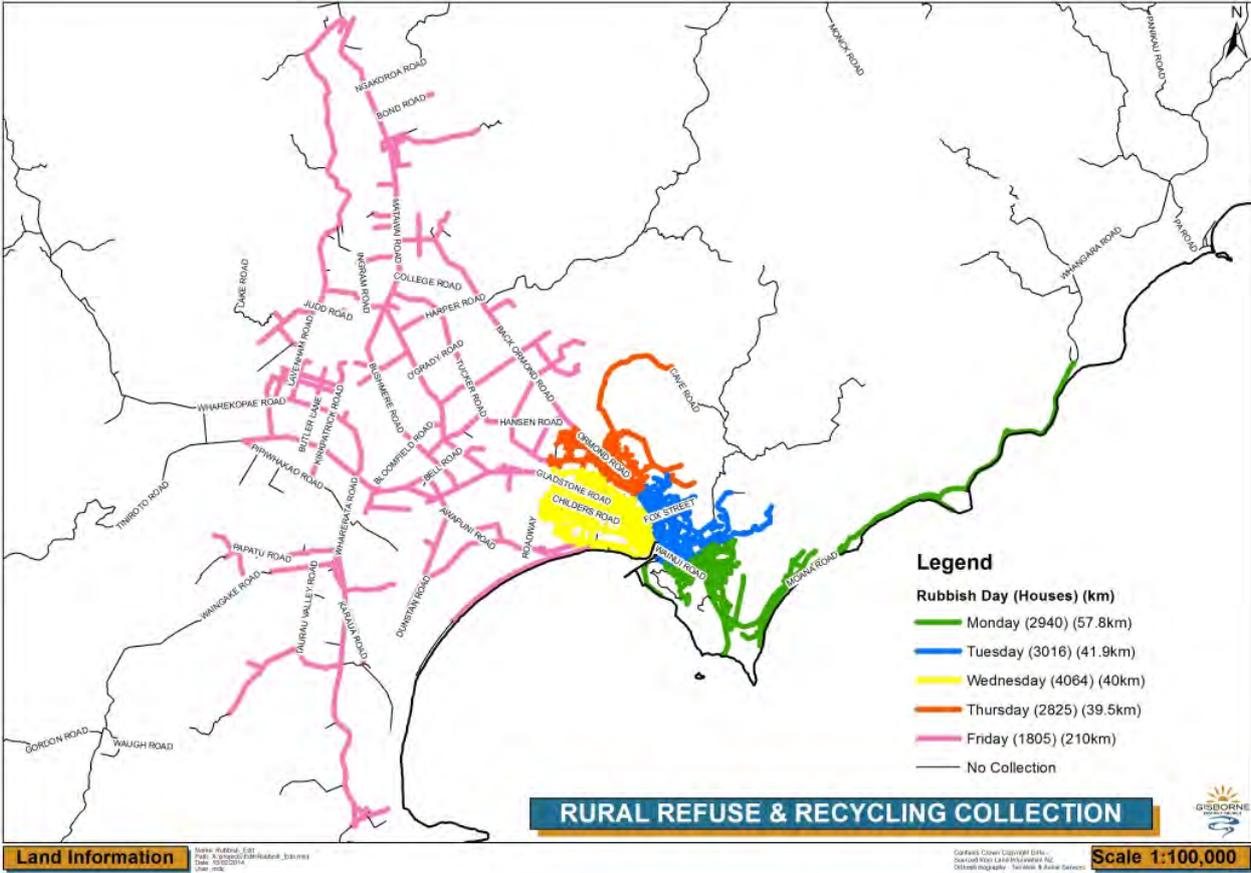
Maps of targeted rating zones

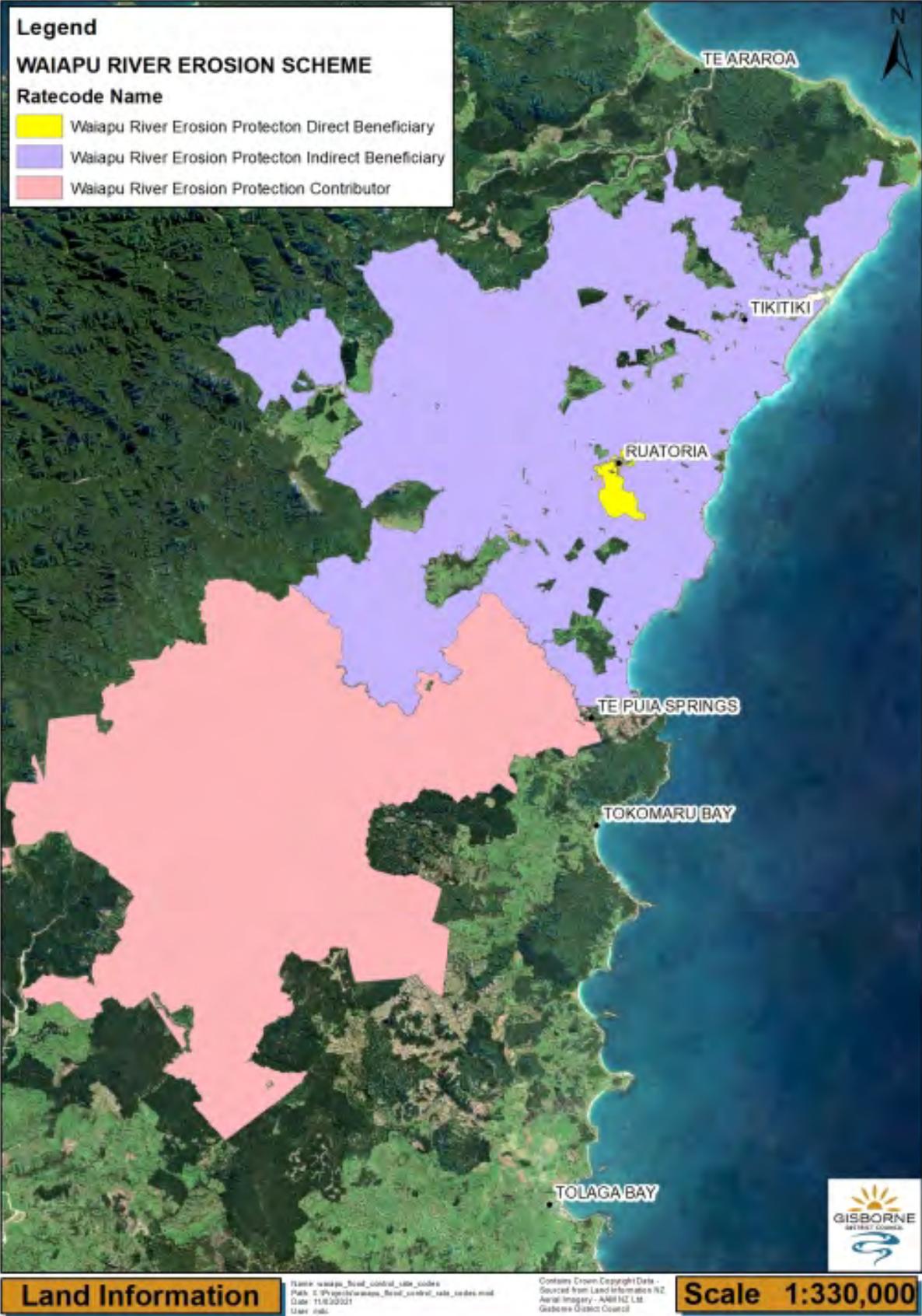


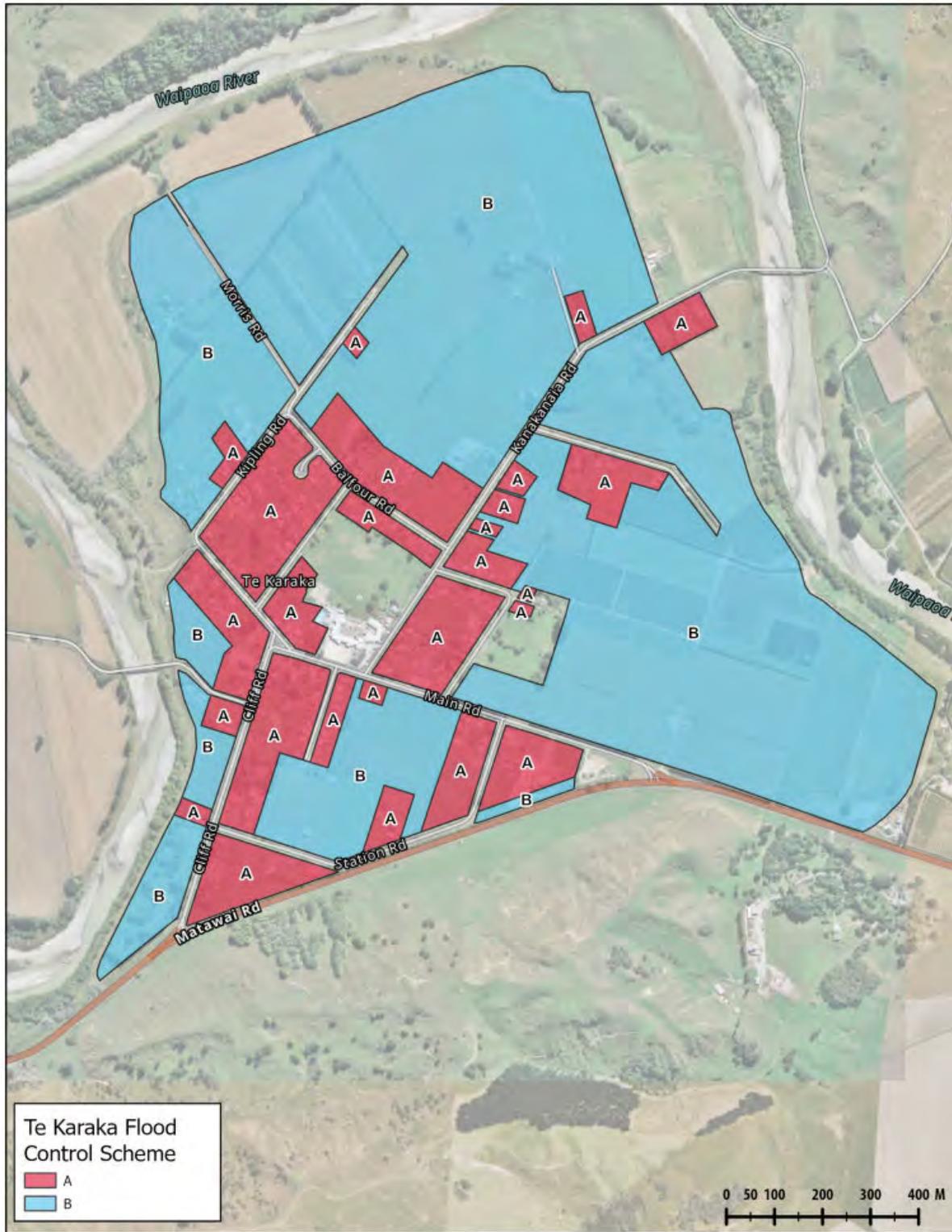


Rural transfer stations









Te Karaka Flood Control Scheme

- A
- B

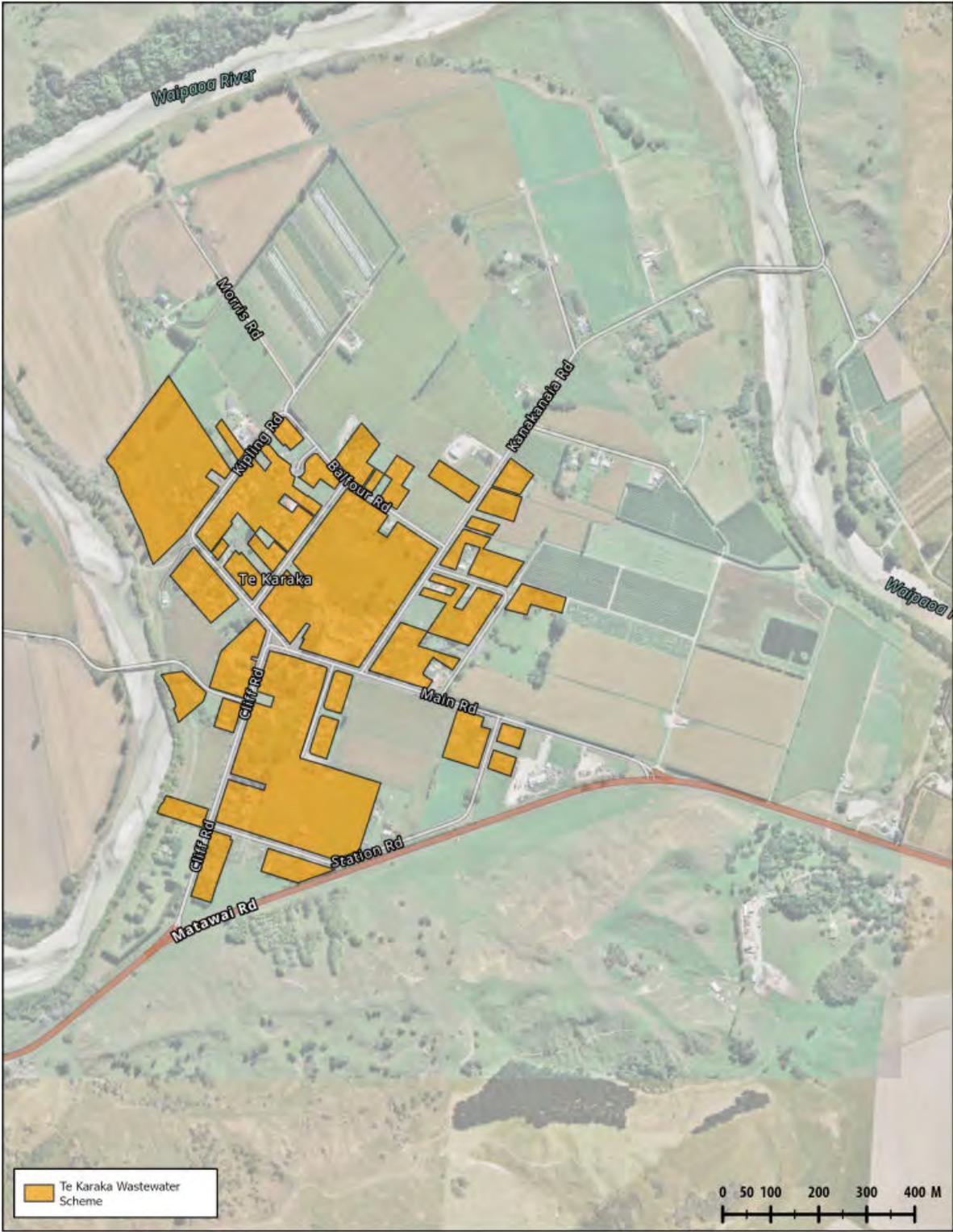


Te Karaka Flood Control Scheme | Scale: 1:10,000

Gisborne District Council does not make any representation or give any warranty as to the accuracy or exhaustiveness of the information provided. The information included on this site is indicative only and does not purport to be a complete database of all information in Gisborne District Council's possession or control. Gisborne District Council shall not be liable for any loss, damage, cost or expense (whether direct or indirect) arising from reliance upon or use of any information provided.

Name: Waipaoa Flood Control Scheme Date: 11/03/2024 User: old
 Path: X:\ArcPro Projects\rating_schemes\rating_schemes.aprx
 Eagle Technology, LINZ, StatsNZ, NIWA, Natural Earth, © OpenStreetMap
 Contributors, Eagle Technology, Land Information New Zealand, GEBCC





Te Karaka Wastewater Scheme | Scale: 1:10,000



Gisborne District Council does not make any representation or give any warranty as to the accuracy or exhaustiveness of the information provided. The information included on this site is indicative only and does not purport to be a complete database of all information in Gisborne District Council's possession or control. Gisborne District Council shall not be liable for any loss, damage, cost or expense (whether direct or indirect) arising from reliance upon or use of any information provided.

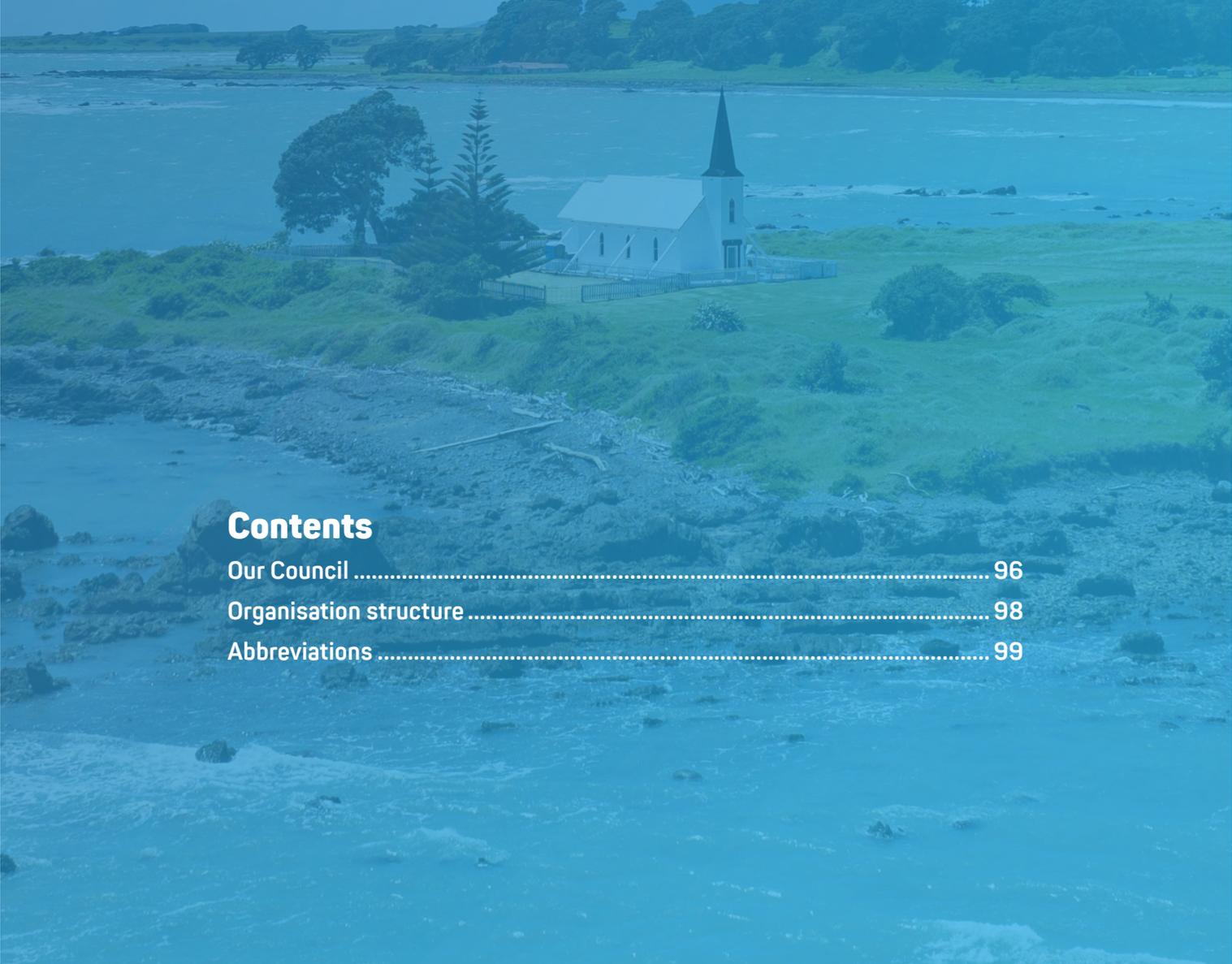
Name: Te Karaka Wastewater Scheme Date: 11/03/2024 User: old Path: X:\ArcPro Projects\rating_schemes\rating_schemes.aprx Eagle Technology, LINZ, StatsNZ, NIWA, Natural Earth, © OpenStreetMap Contributors, Eagle Technology, Land Information New Zealand, GEBCO.





He whakamarāma anō Additional information

Photo credit: Trust Tairāwhiti



Contents

Our Council 96
Organisation structure 98
Abbreviations 99

Tō tātau Kaunihera Our Council

MAYOR & COUNCILLORS NEW GROUP SHOT TO FOLLOW

Functions

The Gisborne District Council is one of six unitary authorities (also called unitary councils) in New Zealand.

We have the combined functions, duties and powers of a territorial council and a regional council as outlined below:



Biosecurity

Including control of regional plant and animal pests.



Civil defence

Including natural disasters, marine oil spills.



Regional land transport

Including planning and contracting of passenger services.



Resource management

Including quality of water, soil, coastal planning.



River management

Including flood control and mitigation of erosion.



Community wellbeing and development

Including advocacy, funding, partnerships and long term planning.



Environmental health and safety

Including building control and environmental health matters



Infrastructure

Including roading and transport, sewerage, water/stormwater.



Recreation and culture

Including parks, aquatics and community facilities



Resource management

Including land-use planning and development control

Responsibilities

Council has two key responsibilities outlined under [Section 10](#) of the LGA, which are:

- to enable democratic decision-making and action by and on behalf of communities
- to promote the social, economic, environmental, and cultural wellbeing of communities in the present and for the future.

Councils are responsible for providing good quality local infrastructure, local public services and performance of regulatory functions. The four wellbeings also recognise the major role councils play in enhancing community wellbeing and supporting overall quality of life.

Council leadership

Mayor



Rehette Stoltz - Mayor
mayor@gdc.govt.nz
 (06) 868 5382 | 021 279 7948



Larry Foster
larry.foster@gdc.govt.nz
 027 450 8814



Sam Gibson
samuel.gibson@gdc.govt.nz
 027 775 0016



Debbie Gregory
debbie.gregory@gdc.govt.nz
 027 319 4300



Anne Huriwai
anne.huriwai@gdc.govt.nz
 027 248 3305

General Ward



Aubrey Ria - Deputy Mayor
aubrey.ria@gdc.govt.nz
 022 413 7821



Rob Telfer
rob.telfer@gdc.govt.nz
 027 294 5961



Jeremy Muir
jeremy.muir@gdc.govt.nz
 021 220 9679

Māori Ward



Rhonda Tibble
rhonda.tibble@gdc.govt.nz
 021 924 782



Rawinia Parata
rawinia.parata@gdc.govt.nz
 021 351 075



Colin Alder
colin.alder@gdc.govt.nz
 021 149 0729



Teddy Thompson
teddy.thompson@gdc.govt.nz
 027 583 3391



Alexandra Boros
alexandra.boros@gdc.govt.nz
 022 646 8822



Nick Tupara
nick.tupara@gdc.govt.nz
 022 019 2705

Te anga ā-mahi Organisation structure

Council has one appointed employee, the Chief Executive, who is responsible for implementing and managing Council’s policies and objectives within the budgetary constraints established by the Council.



Names and titles are correct as at time of production.

Ngā whakapotonga Abbreviations

AP	Annual Plan	LLB	Local Leadership Body
AR	Annual Report	LoS	Level of Service
AUD	Alternate Use Disposal	LTP	2021–2031 Long Term Plan
BAU	Business as Usual	MBIE	Ministry of Business, Innovation and Employment
BoPLASS LTD	A company owned by the Bay of Plenty Regional Council, Rotorua District Council, Western Bay of Plenty District Council, Kawerau District Council, Tauranga City Council, Opotiki District Council, Whakatane District Council, Taupo District Council and Gisborne District Council.	MCI	Macroinvertebrate Community Index
GDC	Gisborne District Council	MFE	Ministry for the Environment
CCC	Code Compliance Certificate	MPI	Ministry for Primary Industries
CBD	Central Business District	MOU	Memorandum of Understanding
CDEM	Civil Defence and Emergency Management	MRF	Mayoral Relief Fund
CLS	Cook Landing Site	NAASRA	National Association of Australian State Road Authorities
CME	Compliance Monitoring and Enforcement	NES	National Environmental Standards
CCTO	Council-Controlled Trading Organisations	NPS	National Planning Standards
COR	Central Organising Rōpū (Leadership Team/Directors)	NES-PF	National Environmental Standard for Plantation Forestry
DIA	Department of Internal Affairs	NPS – FW	National Policy Statement for Freshwater
DRT	Disaster Relief Trust	NZIER	New Zealand Institute for Economic Research
ECC	Emergency Coordination Centre	NZTA	New Zealand Transport Agency
ECFP	Erosion Control Funding Programme	OPC	Olympic Pool Complex
ETS	Emissions Trading Scheme	PBE	Public Benefit Entity
FEP	Farm Environmental Plans	QMS	Quality Management System
FOSAL	Future of Severely Affected Land	RfS	Request for Service
GDP	Gross Domestic Product	RLTP	Regional Land Transport Plan
GHL	Gisborne Holdings Limited	RMA	Resource Management Act
GIS	Geographic Information System	RPMP	Regional Pest Management Plan
IFRS	International Financial Reporting Standard	RSS	Resident Satisfaction Survey
IPAS	Inflation Protected Annuity	SOE	State of Environment
IPSAS	International Public Sector Accounting Standards	SOI	Statement of Intent
JMA	Joint Management Agreement	SWERL	Severe Weather Event Emergency Legislation Act
KPI	Key Performance Indicators	TEMO	Tairāwhiti Emergency Management Office
LAWA	Land, Air, Water Aotearoa	TRMP	Tairāwhiti Resource Management Plan
LGA	Local Government Act	TRONPnui	Te Rūnanganui o Ngāti Porou
LGFA	Local Government Funding Agency	UCP	Urban Cycleways Programme
LGNZ	Local Government New Zealand	WMC	Wastewater Management Committee
LIM	Land Information Memorandum	WMMP	Waste Management and Minimisation Plan
		WWTP	Wastewater Treatment Plant
		3YP	2024-2027 Three Year Plan



TE WHAKARAUORATANGA
O TŌ TĀTAU ROHE
MŌ ĀPŌPŌ

HEALING
OUR REGION
FOR OUR FUTURE

Front and back cover photo credit: Trust Tairāwhiti

 0800 653 800

 service@gdc.govt.nz

 www.gdc.govt.nz

 @GisborneDC

 15 Fitzherbert Street,
Gisborne 4010, New Zealand



2024-2027 Three Year Plan
Content correct as of 25 June 2026

All images and illustrations in this document are the property of Gisborne District Council, unless otherwise specified.

10.2. INFORMATION Reports Finance



26-43

Title: 26-43 Rates and Sundry Invoice Debt Management to 31 December 2025

Section: Finance & Affordability

Prepared by: Angelee Brown - Senior Revenue Officer

Meeting Date: Wednesday 18 February 2026

Legal: Yes

Financial: Yes

Significance: **Low**

Report to FINANCE & PERFORMANCE/WHAKAHAERE **PŪTEA ME ŌNA** HUA Committee for information

PURPOSE - TE TAKE

The purpose of this report is to provide the Finance & Performance Committee with an overview of debt management practices including available relief options, rating and all outstanding debt and emerging debt trends as of 31 December 2025.

SUMMARY - HE **WHAKARĀPOPOTOTANGA**

This report covers:

- All Gisborne District Council (Council) debt apart from debt for parking fines and dog infringements.
- The outstanding debt and trends for sundry aged debt and unsettled rates. All amounts include GST.

All debt figures quoted are overdue for payment. Current invoices not yet due for payment are excluded.

The debt outstanding as of 31 December 2025:

- The total rates debt for this period is \$11.5m, consistent with the previously reported total debt as at 30 September 2025.
- The total sundry debt for this period is \$1.2m compared to \$8.5m as of 31 December 2024. This decrease is mainly due to the payment of several funding contracts.

The decisions or matters in this report are considered to be of **Low** significance in accordance with the Council's Significance and Engagement Policy.

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Notes the contents of this report.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: Rates and Sundry debt

BACKGROUND - HE **WHAKAMĀRAMA**

1. The Local Government Act 2002 (LGA 2002) and the Local Government (Rating) Act 2002 (LGRA 2002) provide the overarching legislative framework for Council's Rate Setting and Remission Policies, as well as the management of the Rates Information Database (RID) and collection of rates and rate arrears.
2. Council's Revenue Collection approach is centred on one-on-one engagement with the community, placing people at the heart of everything we do. This reflects our customer service promise to:
 - Respond promptly and keep you informed.
 - Communicate openly and collaborate with you.
 - Make interactions with us simple and straightforward.
 - Own our mistakes and make things right.
3. To support this commitment, Council has a dedicated staff resource within the Revenue Team—a Revenue Client Relationship Officer, working alongside the Senior Revenue Officer. These roles focus on building trust and strengthening customer relationships by initiating direct contact to discuss solutions with ratepayers. This approach has led to increased engagement and improved outcomes.
4. Staff continue to observe the impact of current economic conditions, including rising household costs. These financial pressures can lead to stress and, in some cases, avoidance of rate obligations.
5. Council's Debt Management Policy serves as an internal framework guiding the collection of debt owed to Council, including rates and sundry invoices (excluding dog infringements and parking fines which is covered under separate legislation). It outlines the debt recovery tools available and provides transparent guidelines for their use, ensuring all collection practices are fair, reasonable, and legally compliant.

DISCUSSION and OPTIONS - WHAKAWHITINGA **KŌRERO** me **ngā KŌWHIRINGA**

Sundry Invoicing Debt as of 31 December 2025

6. Sundry debt covers outstanding invoices owed to Council that are not related to rates, dog infringements, or parking fines. This category includes overdue payments for services such as building and resource consents, grants, monitoring, and other Council-provided services.
7. Sundry debt total \$1.2m. Refer to Attachment 2.

Rates Debt as of 31 December 2025

8. The total rates debt to 31 December 2025 is \$11.5m, consistent with debt as at 30 September 2025.
9. The total rates debt figure includes historic rates and penalty debt within the overall debt amount. Refer to Attachment 1.
10. In addition to Graphs 1 and 2 below show rates debt over time, expressed both as a percentage and as absolute dollar values of total rates revenue. The percentage measure reflects the collectability of rates over time. In contrast, total dollar figures do not account for annual increases in rates, which can distort the results.

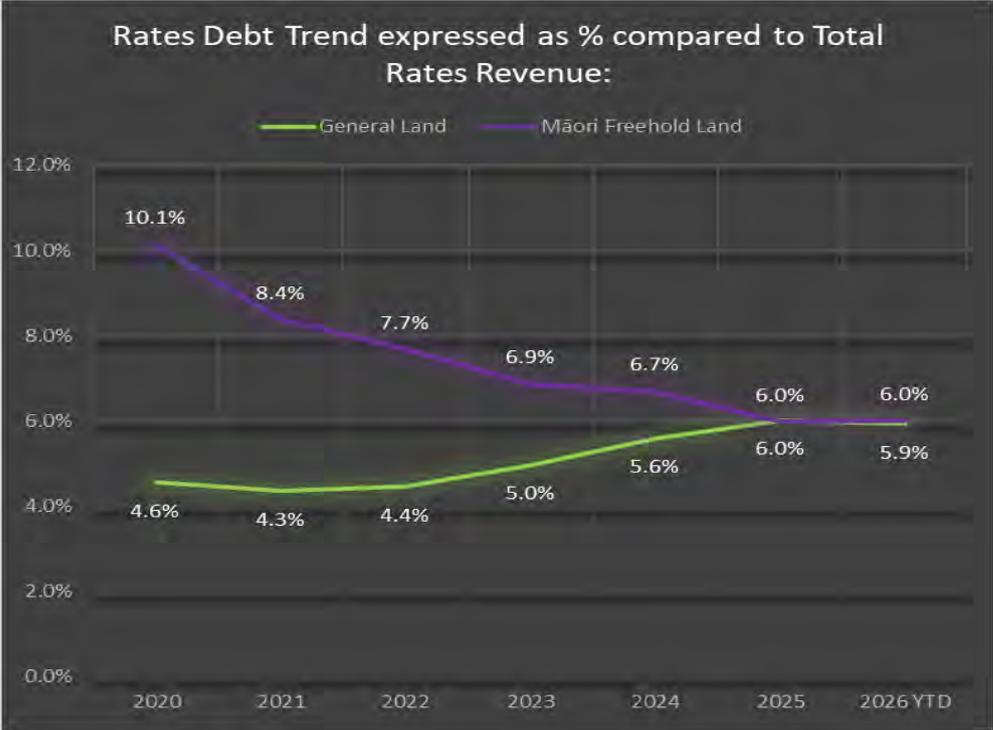
Māori Freehold Land Debt

11. Māori Freehold Land (MFL) debt totals \$5.8m—\$5.2m in rates and \$600k in penalties.
12. Māori freehold land holds deep cultural and spiritual significance, being intrinsically connected to whakapapa and tikanga. It is typically owned collectively by whānau, hapū, or iwi, reflecting traditional models of stewardship and guardianship. However, this collective ownership structure can make land management complex, particularly in relation to decision-making, governance, and development planning.
13. Ownership of Māori land is frequently fragmented across numerous descendants, which can complicate decision-making and hinders opportunities for development.
14. A significant proportion of Māori freehold land blocks are situated in remote and often inaccessible locations, which presents considerable challenges for development, access, effective land use and rates collection.
15. After peaking at 11.2% in 2018, the debt has steadily declined, reaching its lowest point of 6.0% in 2025. This reduction reflects changes to the Local Government Act 2002 that occurred in 2021 for MFL, the removal of the additional penalties previously charged by Council in January and July of each year, and ongoing efforts to improve debt management and engagement with landowners.
16. The level of debt continues to be managed through a combination of strengthened engagement with landowners, the write-off of debt under the statute of limitations, legislative changes introduced through the Local Government (Rating) Act 2002, and Council's Rates Remission Policies—developed following the 2022/23 review of Council's Whenua Māori Rating Policies.
17. The Revenue Team recognises that Māori land rates remissions under the Local Government (Rating) Act 2002 can be complex. Staff are committed to providing clear guidance from the outset and ongoing support throughout the process, ensuring that landowners are well-informed and supported in navigating available options.

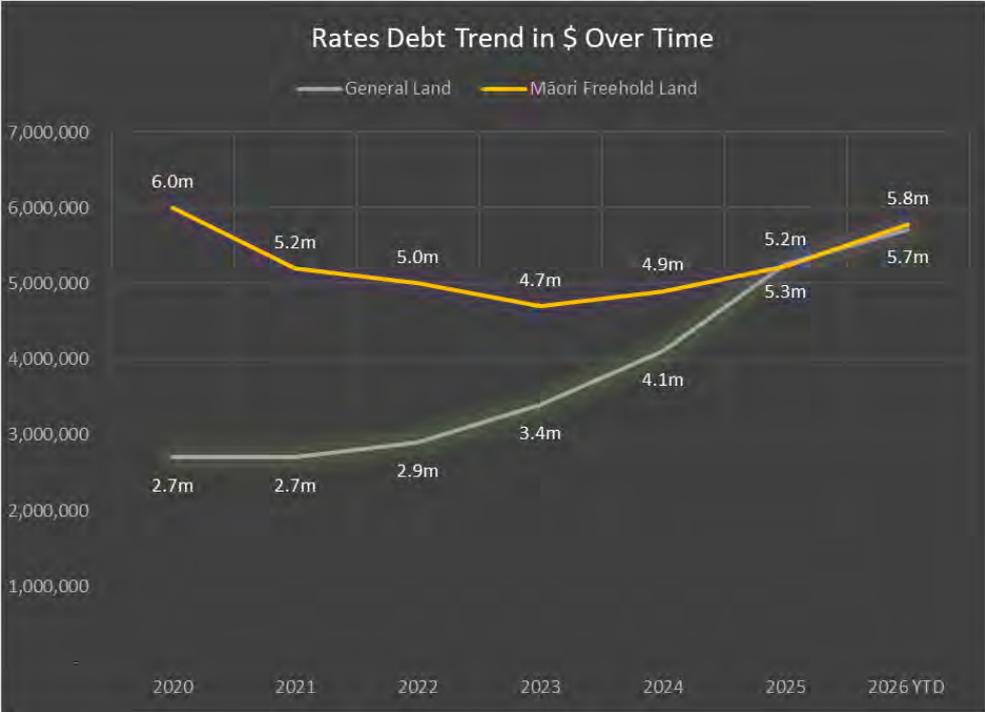
General Land Debt

18. General Land debt totals \$5.7m—\$5.3m in rates and \$500k in penalties.
19. Debt levels and collectability have declined over the past two years. A portion of the outstanding debt was linked to pending court cases not initiated by Council. Following considerable delays, these cases have now been resolved. Arising from this, outstanding rates debt amounting to \$650k have been since settled. Rates collectability on General Land after these payments moves favourably from 6.0% to 5.9%.

Graph 1: Collectability of rates (% of outstanding rates debt against total rates revenue)



Graph 2: Rates debt outstanding (expressed as absolute dollars)



Underlying Impacts and Pressures

20. Property owners are experiencing increasing difficulty in meeting their financial obligations, driven by a range of interconnected economic pressures.
21. Many households are transitioning from historically low fixed mortgage rates (approximately 2.8%) to significantly higher rates (around 5–6%), resulting in increased monthly repayments and reduced disposable income.
22. At the same time, job security has declined, and wage growth has slowed, making it more difficult for families to keep pace with rising living costs. Everyday essentials—such as food, utilities, and transport—have become more expensive, leading many households to prioritise essential spending over financial obligations such as rates.
23. In response, the Revenue Team has adopted a proactive approach by initiating early contact with ratepayers who make regular payments. This strategy promotes transparency and supports ratepayers in adjusting their payment plans to ensure rates remain a priority within their weekly budgets. The approach has been well received, even by those who were initially hesitant.
24. Early engagement helps ratepayers incorporate rates into their weekly or monthly budgeting, making it easier to manage finances throughout the year. It also fosters trust and transparency by clearly explaining charges and available payment options, reducing confusion and the risk of non-compliance.

Rates Remissions

25. Council has 17 Rate Remission Categories within the 2024-27 Three-year Plan that can be used to provide financial support to the community, assist with financial affordability and address any unintended consequences arising from the application of rating policy.
26. Due to the extreme weather event that has cut Wharekahika off from SH35 to Tūranga-Gisborne, Rate remissions applications can be managed as normal by telephone or email to Customer Services as well as the Rural Roadshow support which will go ahead pending road access. A proactive approach will be taken in helping with rate remission applications in terms of hardship and extending payment time frames if requested. As much information would be gathered as possible to assist ratepayers in our community needing rate remission assistance.

Rates Rebate Scheme for 2025/26

27. The Rates Rebate Scheme provides financial relief to low-income homeowners and eligible retirement village residents. In the 2025/26 financial year, households with an income up to \$32,210 may qualify for the maximum rebate of \$805, provided their annual rates are \$3,000 or more. Households earning above this threshold may still be eligible for a partial rebate, depending on their income and rates amount.
28. From 1 July 2025, the Government introduced a new income abatement threshold specifically to assist Super Gold Cardholders. The threshold for receiving the maximum rebate was increased from \$31,510 to \$45,000, aligning with the approximate income level of a couple receiving superannuation.

29. To date, Council has received 1,353 rates rebate applications from the community totalling \$1.06m, and 164 applications from retirement villages totalling 129k. Applications are processed by local councils and reimbursed by the Department of Internal Affairs (Te Tari Tai Whenua).
30. The Revenue Team continues to actively promote the Rates Rebate Scheme, encouraging eligible ratepayers to apply and take advantage of the financial assistance available.

The Rural Support Roadshow

31. “Nāu te rourou, nāku te rourou, ka ora ai te iwi” – With your food basket and my food basket, the people will thrive.
32. The Revenue Team leads meaningful customer engagement, supported by dedicated staff who connect with our rural communities. The Rural Support Roadshow is a proactive initiative led and coordinated by Council staff, which delivers services directly to rural and isolated communities. The Roadshow provides a kanohi ki te kanohi (face-to-face) space for support, kōrero, and connection.
33. Due to the extreme weather event that has cut Wharekahika off from SH35 to Tūranga-Gisborne, the Rural Support Roadshow on 10 February will go ahead subject to road access being available. Pending road access the Road Show will be split. Staff would attend Wharekahika, while the rest of the roadshow group will attend Ruatōrea and Te Puia. Rate remissions applications can still be managed as normal by telephone or email to Customer Services. As indicated in paragraph 26 a proactive approach will be taken in helping with rate remission applications in terms of hardship and extending payment time frames if requested.



ASSESSMENT of SIGNIFICANCE - AROTAKENGA o **NGĀ** HIRANGA

Consideration of consistency with and impact on the Regional Land Transport Plan and its implementation

Overall Process: **Low** Significance

This Report: **Low** Significance

Impacts on Council's delivery of its Financial Strategy and Long Term Plan

Overall Process: **Low** Significance

This Report: **Low** Significance

Inconsistency with Council's current strategy and policy

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on all or a large part of the Gisborne district

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on individuals or specific communities

Overall Process: **Medium** Significance

This Report: **Low** Significance

The level or history of public interest in the matter or issue

Overall Process: **Medium** Significance

This Report: **Medium** Significance

34. The decisions or matters in this report are considered to be of **Low** significance in accordance with Council's Significance and Engagement Policy.

TREATY COMPASS ANALYSIS

Kāwanatanga

35. Staff uphold the principles of kāwanatanga by working in genuine partnership with Māori landowners, fostering strong, trust-based relationships through kanohi ki te kanohi (face-to-face) engagement. This approach is grounded in active listening and responsiveness to the aspirations and needs of landowners. Staff ensure that all processes are transparent, fair, and accountable, with clear communication regarding rates, remissions, and repayment options. They also maintain an openness to feedback and continuous improvement, reinforcing a commitment to respectful and equitable service delivery.

Rangatiratanga

36. Staff uphold the principle of rangatiratanga by ensuring communication with Māori landowners is clear, respectful, and culturally appropriate. Engagement is offered through kanohi ki te kanohi (face-to-face) interactions, and Māori staff or advisors are involved wherever possible to support meaningful and informed dialogue.
37. Staff avoid imposing one-size-fits-all solutions; instead, they provide flexible options that acknowledge and respect the unique circumstances and aspirations of each landowner and their whānau.

Oritetanga

38. Staff uphold the principle of Ōritetanga by ensuring Māori landowners have equitable access to debt relief, financial advice, and rates remissions—tailored to reflect their unique circumstances, including multiple ownership structures and historical barriers to land use and development.
39. Debt management services are delivered in ways that reflect tikanga Māori, incorporating practices such as kanohi ki te kanohi (face-to-face engagement), whanaungatanga (relationship-building), and manaakitanga (care and respect).
40. Staff also acknowledge the enduring impacts of land loss and economic marginalisation experienced by many Māori landowners, and the Council provides a range of flexible options to accommodate these realities.

Whakapono

41. Staff demonstrate the principle of whakapono by engaging with Māori landowners kanohi ki te kanohi (face-to-face) wherever possible, recognising and valuing their strengths, knowledge, and aspirations.
42. Debt management is approached as part of a broader, ongoing relationship with Māori, rather than a transactional process. Staff provide continued support through regular check-ins and offer flexibility to accommodate individual circumstances, reinforcing trust and mutual respect.

TANGATA WHENUA/MĀORI ENGAGEMENT - TŪTAKITANGA TANGATA WHENUA

43. There is no additional requirement for engagement with iwi or hapū in relation to this report. All matters concerning debt collection are managed directly with the individual ratepayers or property owners involved. These interactions are conducted with care and confidentiality, ensuring that the privacy of those affected is respected throughout the process.

COMMUNITY ENGAGEMENT - TŪTAKITANGA HAPORI

44. There is no additional requirement for engagement with the wider community in relation to this report. All matters concerning debt collection are managed directly with the individual ratepayers or property owners involved, in accordance with the Council's debt collection policy approved in 2024.

CLIMATE CHANGE – Impacts / Implications - NGĀ REREKĒTANGA ĀHUARANGI – ngā whakaaweawe / ngā ritenga

45. Climate change has wide-ranging impacts on many of the Council's roles and responsibilities. The Revenue and Financing Policy outlined in the 3-Year Plan supports Council's ability to respond to these evolving challenges. Several affected services are funded through rates. To assist ratepayers facing climate-related difficulties, Council has adopted Rate Remission Policies that allow for the reduction or deferral of payments on properties where debt has been impacted by climate change.

CONSIDERATIONS - HEI WHAKAARO

Financial/Budget

46. Council reviews and sets rates annually, which are collected in four quarterly instalments. A 10% penalty is applied to any unpaid rates (current debt) at the end of each quarter. Penalties on long-term outstanding debt are no longer applied.
47. Council maintains a dedicated budget to support remission policies, which assist customers in managing and reducing their debt. A range of payment options is available, and Council actively encourages the use of direct debits to promote consistent and manageable repayments.

Legal

48. Council's Rate Remission Policies, along with the processes for recovering rates and managing arrears, are governed by the Local Government Act 2002 and the Local Government (Rating) Act 2002. Council works closely with its legal team to ensure best practice and to seek specialist legal advice where required.
49. In accordance with the Limitation Act 2010 and section 65 of the Local Government (Rating) Act 2002, legal action to recover unpaid rates is restricted after six years from the original due date.

POLICY and PLANNING IMPLICATIONS - KAUPAPA HERE me **ngā** RITENGA WHAKAMAHERE

50. Council's Financial Strategy and Rate Remission Policies are outlined in the 2024–2027 Three Year Plan, which serves as the guiding document for planning, budgeting, and decision-making throughout this period.

RISKS - **NGĀ TŪRARU**

51. No substantial risks have been identified in relation to the content of this report.

NEXT STEPS - **NGĀ MAHI E WHAI AKE**

Date	Action/Milestone	Comments
10 February 2026	The Rural Roadshow	Wharekahika (AngeLee) Ruatorea & Te Puia (Roadshow)
20 August 2025 20 November 2025 20 February 2026 20 May 2026	Instalment 1 due Instalment 2 due Instalment 3 due Instalment 4 due	Instalment due dates for rating year 2025/26 (1 July 2025 to 30 June 2026).
26 August 2025 26 November 2025 26 February 2026 26 May 2026	Instalment 1 penalty applied Instalment 2 penalty applied Instalment 3 penalty applied Instalment 4 penalty applied	Dates penalty applied for 2025/26 financial year (1 July 2025 to 30 June 2026).

ATTACHMENTS - **NGĀ TĀPIRITANGA**

1. Attachment 1 - Revenue Key Indicators - 31 December 2025 - Council [10.2.1.1 - 1 page]
2. Attachment 2 - Sundry Aged Debt Report - 31 December 2025 - Council [10.2.1.2 - 1 page]

REVENUE PERFORMANCE RESULTS

GENERAL LAND

General land is land, other than Maori Freehold land, that has been alienated from the Crown and is registered under the land transfer Act 1952 and the land titles are administered by LINZ

\$5.7m

Consists of \$5.3m rates and \$0.5m penalties

MAORI FREEHOLD LAND

Maori Freehold land (mostly in multiple ownership) is land whose beneficial ownership is determined by the Maori Land Court

\$5.8m

Consists of \$5.2m rates and \$0.6m penalties

TOTAL RATES DEBT

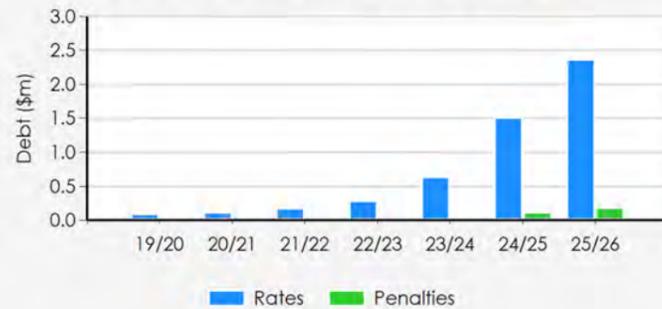
Total district wide rating debt for the December closed quarter 2025/2026

\$11.5m

Consists of \$10.4m rates and \$1.1m penalties

Debt position for the December closed quarter 2025/2026.
Values include GST where applicable.
(Penalties are GST exempt).
All values are subject to rounding.

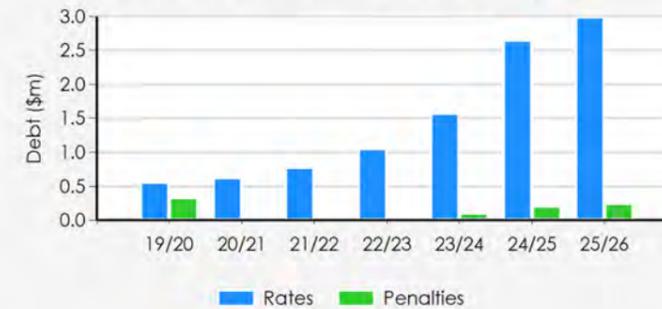
General land aged rates debt for the December closed quarter 2025/2026



Maori freehold land aged rates debt for the December closed quarter 2025/2026

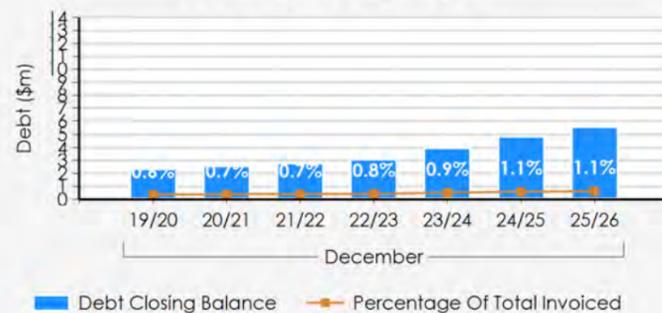


Total aged rates debt for the December closed quarter 2025/2026

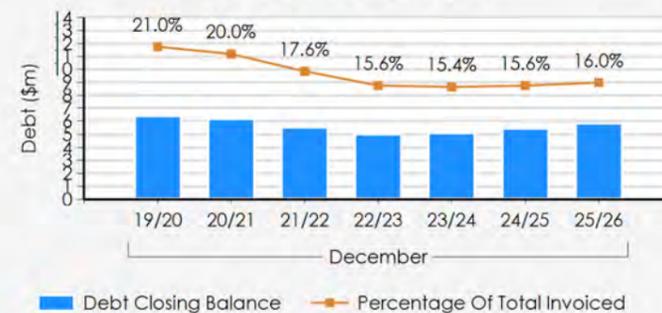


Shows the rates debt for the December closed quarter 2025/2026, broken down (aged) into respective financial years.
The debt is also shown as whether it is rates or penalties.
Rates debt includes GST.
Penalty debt is GST exempt.

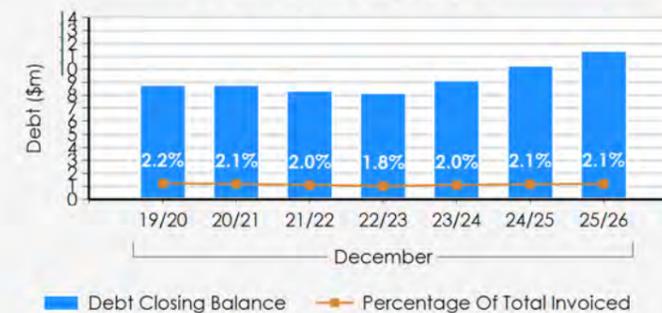
General land rates debt as at December each year



Maori freehold land rates debt as at December each year



Total rates debt as at December each year



Each bar shows the rates debt outstanding for the December closed quarter of that financial year. It includes amounts outstanding from July to December of that financial year plus the amounts outstanding from the six full financial years before that.

The trend line shows the rates debt outstanding as a percentage of the total rates invoiced for the same period.

For the December closed quarter 2025/2026. Instalment 2: Due: 20 Nov 2025, Penalty applied: 26 Nov 2025.

SUNDRY DEBTOR AGED DEBT December 2025 vs December 2024

Activity	Overdue 30 Days	Overdue 60 Days	Overdue 90 Days	Dec 2025 Total Debt	
Commercial Operations				6,524	
Commercial Operations	0	0	6,524	6,524	▼
Community Lifelines				123,012	
Land, Rivers & Coastal	35,483	1,282	2,187	38,953	▲
Roads & Footpaths	1,984	3,645	3,894	9,523	
Solid Waste	0	0	18,005	18,005	▲
Urban Stormwater	0	0	0	0	—
Wastewater	0	0	3,593	3,593	▼
Water Supply	882	596	51,461	52,939	▲
Environmental Services & Protection				764,290	
Environmental Services & Protection	40,092	76,603	647,595	764,290	▲
Liveable Communities				139,067	
Liveable Communities	87,177	4,574	47,316	139,067	
Regional Leadership & Support Services				165,565	
Regional Leadership & Support Services	251	254	165,060	165,565	▼
Sundry Debt Total	165,870	86,955	945,633	1,198,458	

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Notes the contents of this report.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: treasury report, debt, LGFA, interest

Treasury Report 31 December 2025

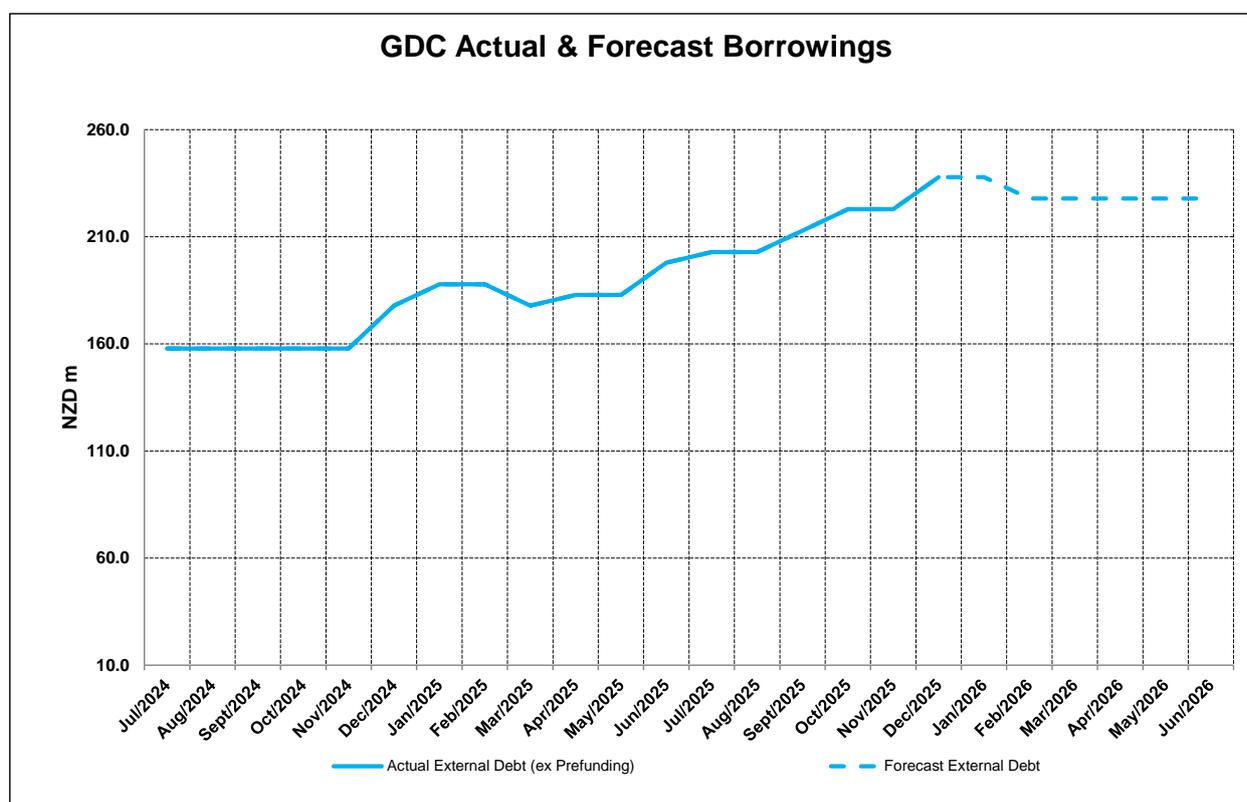
Table 1 - Cash Position

Cash Management (General Funds)				
Deposit / Loan	Rate	S&P Rating	Maturity	Amount
Westpac Bank Balance	2.25%	AA-	Current	\$2.06m
Westpac Deposit Facility	2.25%	AA-	Current	\$12.02m
ANZ Retentions Account	3.00%	AA-	Current	\$2.4m

Table 2 - Debt Position

External (Public) Debt	31 December 2025	30 September 2025
Opening Balance	\$212.8m	\$197.8m
Plus: Long Term Loans Raised	\$10.0m	\$5.0m
Plus/(Less): Movement in Short Term Loans	\$15.0m	\$10.0m
External Debt	\$237.8m	\$212.8m
Plus: Bank Facility Loans / (Deposits)	-\$12.0m	\$1.9m
Total Debt	\$225.8m	\$214.7m

31 December 2025	30 June 2025
\$225.8m	\$200.7m



BACKGROUND - HE **WHAKAMĀRAMA**

1. Council has a Treasury Management Policy, which sets out policies and procedures in respect of all Treasury activity undertaken by Council. Treasury is a generic term to describe the activities of the financial function within Council, that is responsible for managing cash resources, debt, foreign exchange risk (where applicable), and sometimes the commodity price and energy price risk.
2. The formalisation of such procedures and policies enable treasury risks to be prudently managed.
3. The Council's Treasury Management Policy is focused on a 'corridor style' approach. The corridor approach refers to an upper limit and a lower limit within which Council needs to fall to be within policy.
4. This approach is more flexible and is typically a better fit for councils with increasing debt over longer than a ten year plus time horizon. The policy strategically aligns the interest rate risk management framework within the Long-Term Plan (LTP) and associated debt path.
5. PricewaterhouseCoopers (PwC) are engaged by the Council to monitor, review, and give advice on the Council's Treasury management. Monthly meetings assist us to match our treasury strategies' alliance with current market conditions.

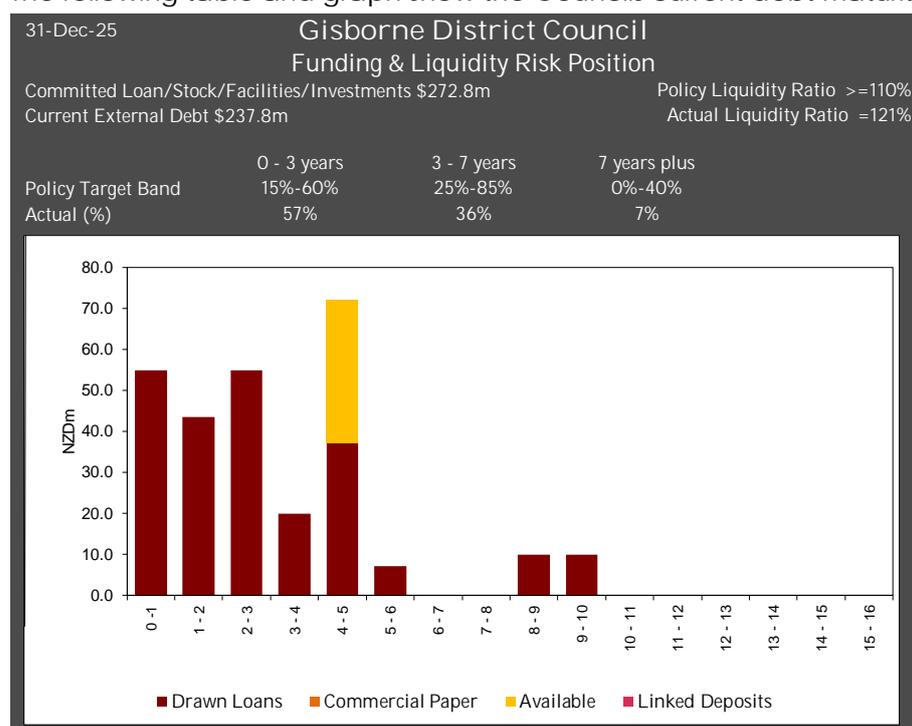
DISCUSSION and OPTIONS - WHAKAWHITINGA **KŌRERO** me **ngā KŌWHIRINGA**

6. Overall net debt considers both long term loans and current financial assets, (including short-term bank deposits, and borrower notes). Net external debt only considers long term loans and deposits.
7. On 31 December 2025, the Council's overall net debt position was \$219.7m against the full year Annual Plan forecast to 30 June 2026 of \$227m. This is made up of external debt of \$237.8m; offset by money market deposits of \$12m and borrower notes of \$6.1m.
8. Borrower notes are a financial instrument used to secure long-term debt.
9. The table below shows the Council's Loan Funding Facilities and reconciliation to borrowings reported in the Financial Report.

Table 3 – Loan Funding Facilities as of 31 December 2025

Bank		This Month	Available Facility	Unutilised Facility
ANZ (Bank Facility)		-	\$15.0m	\$15.0m
WPB (Bank Facility)		-	\$20.0m	\$20.0m
LGFA (Debenture Stock)		\$237.8m	\$237.8m	
Total Debt	A	\$237.80	\$272.8m	\$35.0m
LGFA Borrower Notes	B	(\$6.1m)		
WPB Money Market Deposit	C	(\$12.0m)		
Net Debt	A - B - C	\$219.7m		
Reconciliation to Balance Sheet Borrowings				
Per Treasury Report		\$219.7m		
<i>Adjustments:</i>				
Borrower Notes <small>(reported under investments)</small>		\$6.1m		
Concessionary Loan FV Adjustment <small>(accounting adjustment not included in Treasury)</small>		(\$7.6m)		
Westpac Facility Drawdown <small>(included under Cash & Bank)</small>		\$12.0m		
Per Financial Report		\$230.2m		
<i>Reported as:</i>				
Current Borrowings		\$45m		
Non Current Borrowings		\$185.2m		
Total Borrowings		\$230.2m		

10. Council received a \$30 million concessionary loan at a zero-percent interest rate for 10 years as part of Central Government’s \$204 million recovery package. To date, \$20m has been called up. A fair value adjustment has been recognised to reflect the benefit of the below-market loan terms, reducing the loan’s initial carrying value. This adjustment aligns with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS) requirements and reflects the economic support provided for Category 3 voluntary buyouts, flood protection works and roading recovery costs.
11. The following table and graph show the Councils current debt maturity profile:



12. Table 4 – Council’s current debt maturity profile

Maturity Profile	Borrowing		Facilities	Facilities (Excluding Deposits)	Policy	Compliance
0 - 3 Years	\$153.6m	65%	\$153.6m	56%	15% - 60%	✓
3 - 7 Years	\$64.2m	27%	\$99.2m	37%	25% - 85%	✓
7+ Years	\$20m	8%	\$20m	7%	0% - 40%	✓
Total	\$237.8m	100%	\$272.8m	100%		

13. The following graph and table show that we are fully compliant with Councils Interest Rate Risk Policy. The Council currently has \$56m of interest rate cover in place, along with forward start swaps of \$11m.

14. Council is looking to add further swaps to align to our debt forecast and favourable interest rates.

Graph 3 – Council's interest rate risk position

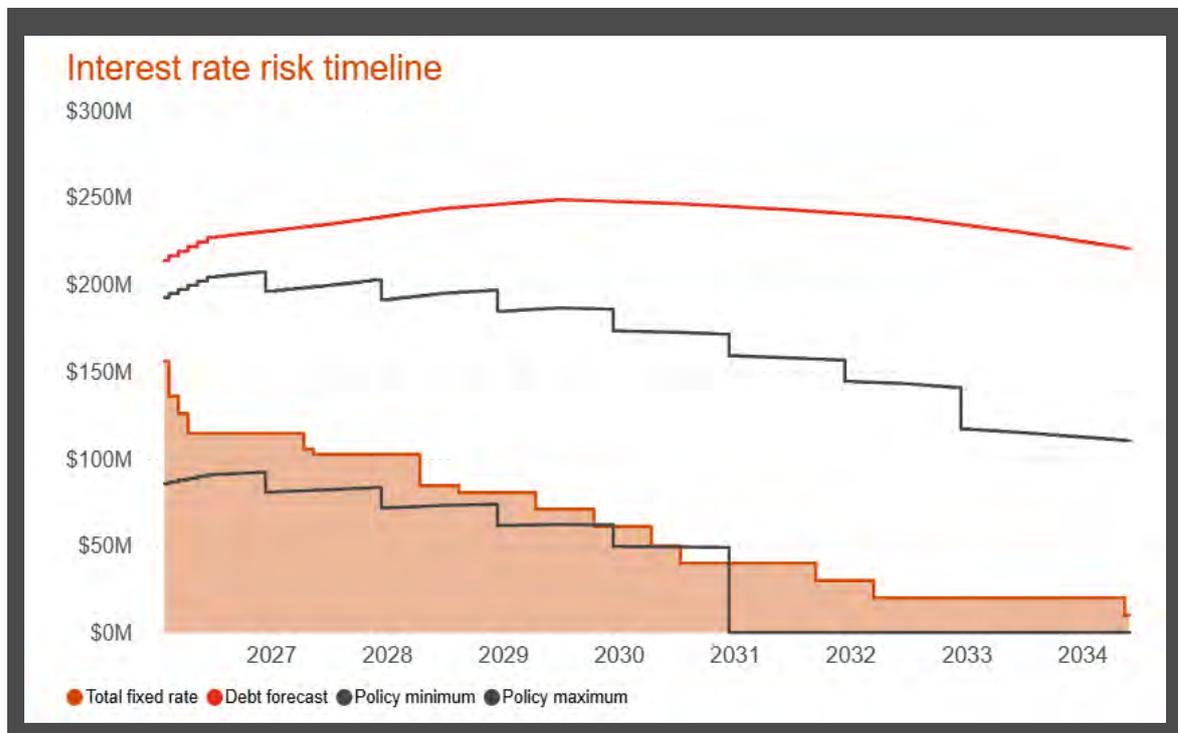
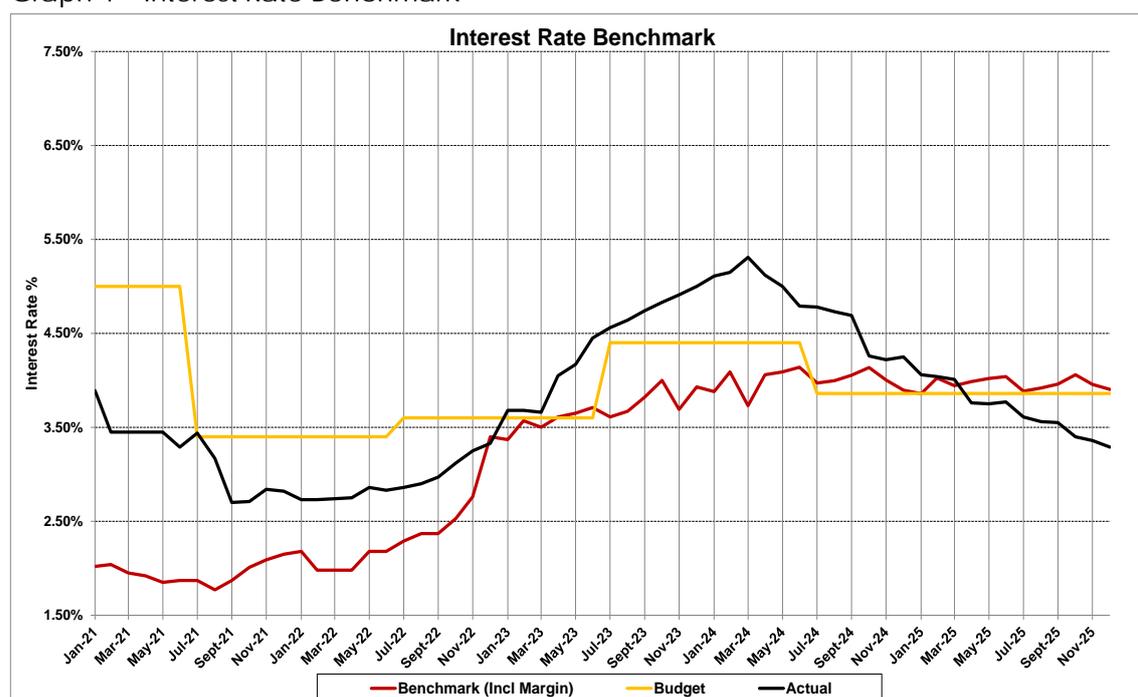


Table 5 – Council's interest rate risk policy

Debt Period Ending	Corridor Policy Minimum %	Corridor Policy Maximum %	Actual	Compliant (Y/N)
Year 1	40%	90%	56%	Yes
Year 2	35%	85%	46%	Yes
Year 3	30%	80%	37%	Yes
Year 4	25%	75%	29%	Yes
Year 5	20%	70%	20%	Yes
Year 6	0%	65%	15%	Yes
Year 7	0%	60%	9%	Yes
Year 8	0%	50%	9%	Yes
Year 9	0%	50%	8%	Yes
Year 10	0%	50%	0%	Yes
Year 11	0%	25%	0%	Yes
Year 12	0%	25%	0%	Yes
Year 13	0%	25%	0%	Yes
Year 14	0%	25%	0%	Yes
Year 15	0%	25%	0%	Yes

15. The below graph shows the actual weighted average cost of funds for December at 3.29% which is slightly lower than the 3.90% benchmark rate, and the budget assumed when preparing the Annual Plan 2025-26 of 3.86%.
16. The Budget (yellow line) is the interest rate assumed during the budget process, based on a set of assumptions around debt levels, capital spends income and expected Official Cash Rate (OCR) changes.
17. The Benchmark (red line) refers to a basket of interest rate swaps the Council uses to benchmark against, assuming no interest rate management is in place.
18. The Actual (black line) is the weighted average cost of the Council's debt – including bank margins, interest rate swaps, and line fees. The actual line fluctuations are based on the debt levels and short-term cash requirements.

Graph 4 – Interest Rate Benchmark



Interest Costs

Table 6 - Councils interest rate costs and swap fair value

	Actual 31 Dec 2025	YE Budget 30 June 2026	YE Actual 30 June 2025
Net Interest Costs	\$3.7m	\$8.1m	\$6.7m
Movement of Fair Value in Swaps	\$330k		\$1.8m
Fair Value of Swaps	-\$1.1m		-\$800k

19. The fair value of swaps is the bank's current market pricing (as of 31 December 2025) of the difference between the 90-day swap rates and the fixed rate of the swap for the duration of the swap.
20. Council has a loss in fair value of \$330k between 1 July 2025 and 31 December 2025. Swaps are a mechanism used to minimise risk. Council fixes rates so we know what we must pay. If the swap "fixed rate" is higher than the current floating rates, the bank benefits, and if the swap "fixed rate" is lower than the current floating rate, Council benefits.
21. The estimated fair value of \$1.1m is the paper value liability, recognised under New Zealand accounting rules. The Council receives no actual cash for the change in fair value of its swaps; however, the movement is recognised in the Council's Statement of Financial Performance (an increase in fair value resulting in a gain and a decrease in fair value resulting in a loss).

Counterparty Credit Risk

22. Council is compliant with its counterparty credit risk policy as of 31 December 2025, with total exposure for ANZ at \$6.2m and Westpac at \$15.9m against a policy of \$25m per counterparty.
23. Counterparty credit risk is an internal metric of Council's to reduce over exposing cash/term deposits/derivatives with just one bank in the event they collapsed, spreading, and smoothing.
24. All counterparty banks are Standard & Poor's AA-rated.

Table 7 - Council's counterparty credit risk

Bank	Exposure Limit	Total Exposure	Compliance
ANZ	\$25m	\$6.2m	Within Policy
Westpac	\$25m	\$15.9m	Within Policy

Table 8 – Borrowing limit compliance as of 31 December 2025

Ratio/Covenant	Policy Compliance	Current Position
Net debt as a % of income = <175%	✓	153%
Net interest as a % of income <10%	✓	6%
Total debt per capita <\$4,500	✓	\$3,877
Net external debt per rateable unit <\$10,250	✓	\$9,644
Net interest as a % of rates income <15%	✓	8%
Liquidity over existing external debt >=110%	✓	121%

Credit Rating

25. Council has identified the need to obtain a formal credit rating to ensure it remains within prudent debt limits as forecast borrowings increase in response to the investment requirements associated with Local Water Done Well.
26. Current projections indicate limited headroom within existing debt parameters, leaving limited capacity to respond to any future significant disaster events.
27. To prepare for this, Council has engaged PwC to undertake a shadow credit rating assessment and to assist with preparing requests for proposals to be issued to recognised credit rating agencies.
28. A report will be presented to a forthcoming Finance and Performance Committee meeting outlining the responses received and providing a recommendation on the preferred agency for appointment.
29. The formal credit rating process is expected to occur during the early part of the 2026/27 financial year, with a credit rating anticipated to be confirmed later in that financial year.

ASSESSMENT of SIGNIFICANCE - AROTAKENGA o **NGĀ** HIRANGA

Consideration of consistency with and impact on the Regional Land Transport Plan and its implementation

Overall Process: **Low** Significance

This Report: **Low** Significance

Impacts on Council's delivery of its Financial Strategy and Long Term Plan

Overall Process: **Low** Significance

This Report: **Low** Significance

Inconsistency with Council's current strategy and policy

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on all or a large part of the Gisborne district

Overall Process: **Low** Significance

This Report: **Low** Significance

The effects on individuals or specific communities

Overall Process: **Low** Significance

This Report: **Low** Significance

The level or history of public interest in the matter or issue

Overall Process: **Low** Significance

This Report: **Low** Significance

30. The decisions or matters in this report are considered to be of **Low** significance in accordance with Council's Significance and Engagement Policy.

A summary of the key financial indicators for December year to date:

Total Revenue: \$121.8 million

Revenue for the first half of 2025/26 is made up of grants and subsidies 51%, rates 39% and other fees 10%. Other fees are made up of user fees, development contributions and gains/losses.

Grants and subsidies include:

- Roading maintenance and large woody debris and silt removal \$20m
- Category 2P house lifting \$2.6m
- Capital grants and subsidies \$39m for capital projects. This includes:
 - Roading emergency reinstatement costs and bridge repairs of \$29.7m
 - Flood resilience work and Future of Severely Affected Land (FOSAL) category 3 voluntary residential property buyouts of \$6.8m.

Total Expenditure: \$92.7 million

- Most of the expenditure is on par with the Annual Plan.
- However operational costs are more due to unbudgeted spend relating to category 2P house lifting which are 100% external funded and category 3 relocation costs which are 50% external funded. These projects were approved after the adoption of the 2025/26 Annual Plan.
- Of the \$53.6m spent to date on operational costs, approximately \$27m is related to roading maintenance, large woody debris removal, category 2P and category 3 costs.

Capital Expenditure: \$51 million

- This represents 91% of the YTD Annual Plan, mostly on par the Plan. Last year, when compared to the same period YTD, we had completed \$40 million of capital expenditure.
- Most of the expenditure to date relates to roading network for reinstatement works and bridge repairs; Flood resilience works and FOSAL voluntary residential property buyouts.
- FOSAL voluntary residential property buyouts are included, where property settlements were originally expected to be completed within the first year of the 2024-2027 Three Year Plan (3YP). However, after the adoption of the 3YP, agreed settlement dates for the last remaining properties flowed into 2025/26. The total FOSAL buyouts remain within the original \$30m, based on a 50/50 cost sharing arrangement with Central Government.

For full details of the Cost Sharing Decision for FOSAL Voluntary 3 Residential Property Buyouts refer to [23-227].

The decisions or matters in this report are considered to be of **Low** significance in accordance with the Council's Significance and Engagement Policy.

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Notes the contents of this report.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: Financial Report 31 December 2025,

ATTACHMENTS - **NGĀ TĀPIRITANGA**

1. Attachment 1 - 04 December 2025 cover summary financials F P Report A4053240 [10.2.3.1 - 13 pages]



Index	Page
Statement of Comprehensive Revenue & Expenses	1
Notes on Statement of Comprehensive Revenue & Expenses	2
Statement of Financial Position	3
Notes on Statement of Financial Position	4
Capital Expenditure by Activity	5 - 9

Draft Statement of Comprehensive Revenue and Expenses
For the Period Ended 31 December 2025

	Note	Dec-25 Actual \$000s	Year to date Budget \$000s	Variance \$000s	Full Year Budget \$000s
REVENUE FROM NON-EXCHANGE TRANSACTIONS					
Grants and Subsidies - Operational	1	22,866	19,362	3,504	33,115
Grants, Donations, Subsidies and Contributions - Capital	2	39,154	39,548	(395)	115,341
Other Non Exchange Revenue	3	906	992	(86)	1,983
General Rates And Uniform Annual General Charge		18,135	17,798	337	35,596
Targeted Rates		28,895	28,895	0	57,791
REVENUE FROM EXCHANGE TRANSACTIONS					
Development and Financial Contributions	4	778	939	(161)	1,878
Other Revenue	5	7,913	7,800	113	14,935
Targeted Water Rates		1,638	1,783	(145)	3,565
Dividends		7	0	7	0
Interest Received		165	0	165	0
Other Gains/(Losses)	6	1,348	425	923	850
Total Revenue		121,804	117,542	4,263	265,054
EXPENSES					
Employee Benefit Expenses	7	19,099	19,198	99	18,972
Expenditure on Operating Activities	8	53,666	50,083	(3,584)	42,541
Depreciation and Amortisation	9	16,176	16,228	53	16,428
Financing Costs	10	3,823	4,039	216	4,039
Total Expenses		92,764	89,548	(3,216)	81,980
Net Surplus/(Deficit) Before Taxation		29,040	27,993	1,047	183,074
Subvention payment		0	0	(0)	175
Net Surplus/(Deficit)		29,040	27,993	1,047	183,249
Gains/(Losses) on Property Revaluation		0	0	0	34,376
TOTAL COMPREHENSIVE REVENUE AND EXPENSES		29,040	27,993	1,047	217,625
CAPITAL EXPENDITURE	11	51,605	56,436	4,831	163,167
				91%	

Notes to the Statement of Comprehensive Revenue and Expense

- 01 Grants and Subsidies – Operational
Most of this revenue comes from roading subsidies through Waka Kotahi and other grants. \$20m relates to reinstatement of roading emergency works, \$7m from central government grants for silt and woody debris removal and \$2.6m for Category 2P house lifting and Category 3 relocation grants.
- 02 Grants, Donations, Subsidies and Contributions – Capital
The capital grants revenue is mostly from Waka Kotahi for roading renewals and recovery projects, FOSAL Category 3P property buyouts and Category 2 flood projection works.
- 03 Other Non-Exchange Revenue (Includes penalties, infringement fees, court enforcement fees, and other fees)
This includes court enforced fees, penalties received and infringements.
- 04 Development and Financial Contributions
Development Contributions relates to revenue that is required to service growth. This growth specifically relates to capital expenditure for additional community facilities (such as stormwater, water supply, wastewater, roads, reserves). The Three-Year Plan estimated revenue based on the total amount of revenue that was needed for growth related capital expenditure, and phased to reflect the estimated developments, and average infill developments at the time of adoption of the Three-Year Plan.
- 05 Other Revenue (Rent income, lease income, and all other fees and charges)
Other revenue includes fees and charges such as dog registration fees, rents, parking fees, resource and building consents, pool admission fees and trade waste charges. The lower-than-expected revenue is mostly from pool admission fees, parking and consent fees.
- 06 Other Gains/(Losses)
Other Gains/losses includes financial accounting recognitions (such as interest rate swaps). For the period there is \$761k recognition of the accounting loss based on the movements in fair value of interest rate swaps. These movements may or may not eventuate when they are finally realised in the future. This was offset by an increase in the fair value movement in the concessionary loan of \$2.1m. This increase in fair value recognises the benefit of the zero rated interest at the time of draw-down of the loan but it will be amortised over the life of the loan.
- 07 Employee Benefit Expenses
Employee Benefit expenses are on par with budget.
- 08 Expenditure on Operating Activities
Expenditure is slightly more than Annual Plan mostly due to FOSAL Category 3 relocation grant and Category 2P grants. The Category 2P grants were approved after the adoption of the 2024-2027 Three Year Plan. Originally within the Three Year Plan, the Voluntary Category 3 Buy Outs, were expected to be completed by 30 June 2026.
- 09 Depreciation and Amortisation
The depreciation is on track with Annual Plan.

10 Financing Costs

Financing costs are on par with budget.

11 Capital Expenditure

Capital expenditure to date is \$51.6m (91%) against the year-to-date Annual Plan. More information regarding capital projects can be found under "Notes to Capital Expenditure" below.

Draft Statement of Financial Position
For the Period Ended 31 December 2025

		YTD	Full Year
	Notes	Actual	Budget
		\$000s	\$000s
CURRENT ASSETS			
Cash & Bank	01	12,000	14,522
Non Exchange Trade and Other Receivables	02	9,307	28,945
Exchange Trade and Other Receivables	03	30,054	22,640
Inventories	04	107	104
Current Investments	15	206	711
Derivative Financial Instruments	11	0	694
Non Current Assets Held for Resale	05	0	80
Total Current Assets		51,674	67,695
CURRENT LIABILITIES			
Deposits Held	06	454	362
Trade and Other Payables	07	23,967	64,916
Employee Benefits and Suspense	08	5,108	4,032
Borrowings	09	45,000	10,000
Provisions for Other Liabilities	10	479	560
Derivative Financial Instruments	11	648	0
Total Current Liabilities		75,656	79,869
Total Net Working Capital		(23,982)	(12,174)
NON CURRENT ASSETS			
Derivative Financial Instruments	11	0	334
Property Plant and Equipment	12	2,931,288	3,214,904
Intangible Assets	13	6,420	6,440
Biological Assets	14	1,011	924
Investments	15	38,500	35,911
Total Non Current Assets		2,977,219	3,258,513
NON CURRENT LIABILITIES			
Borrowings	9	185,198	217,090
Employee Benefit Liabilities	8	105	89
Provisions for Other Liabilities	16	1,435	2,039
Emission Trading Scheme Liabilities	17	824	812
Total Non Current Liabilities		188,045	220,029
Total Net Funds Employed		2,765,192	3,026,310
EQUITY			
Accumulated Surplus		601,300	763,606
Special Funds	18	54,722	32,330
Revaluation Reserves	19	2,109,170	2,230,375
Total Equity		2,765,192	3,026,310

Notes to the Statement of Financial Position

- 01 Cash at Bank
Westpac current account balance and overnight ANZ money market.
- 02 Non-Exchange Trade and Other Receivables
Includes rates receivable and other current receivables such as Waka Kotahi receivables.
- 03 Exchange Trade and Other Receivables
Includes sundry debtors, prepayments, and GST where receivable.
- 04 Inventories
Includes product and or stock on hand.
- 05 Non-Current Assets Held for Resale
Includes any identifiable assets that have been held for disposals. Decisions relating to disposals must be approved by Council.
- 06 Deposits Held
Includes footpath deposits, bond deposits and theatre ticket sale deposits.
- 07 Trade and Other Payables
Includes accounts payable, sundry creditors, audit fee accruals, GST where payable and other IRD payables, Waerenga o Kuri Liability.
- 08 Employee Benefits Liabilities and Suspense
Includes holiday pay and other current and non-current employee benefit liabilities.
- 09 Borrowings
Includes long term and short-term borrowings from LGFA and Money market loan obtained from other banks.
- 10 Provisions for Other Liabilities - Current
Includes provision for various legal matters and other liabilities.
- 11 Derivatives Financial Instruments
Interest rate swaps.
- 12 Property Plant and Equipment
Council's fixed assets.
- 13 Intangible Assets
Includes computer software.
- 14 Biological Assets
Includes the value of livestock and forestry.
- 15 Investments – Current/Non-Current
Includes investments in GHL, LGFA and BOPLASS.
- 16 Provisions for Other Liabilities – Non-Current
Includes non-current provisions such as Paokahu landfill and Waiapu landfill aftercare provisions.
- 17 Emissions Trading Scheme
Provision for Emission Trading Scheme Liability.
- 18 Special Funds
Includes various reserves such as depreciation reserve.
- 19 Revaluation Reserves
Gain on asset revaluation.

Gisborne District Council

Statement of Capital Expenditure for the period ended 31 December 2025

Activity	Notes	Dec-25 Actuals YTD \$000s	Dec-25 YTD \$000s	% Spent YTD Actuals of YTD Budget %	2025 / 2026 Full Year Budget \$000s
Including Major Projects					
Community Lifelines		45,105	52,276	86%	146,323
Roading	1	32,489	34,853	93%	97,022
Wastewater	2	2,419	2,397	101%	7,505
Stormwater	3	454	517	88%	4,789
Water Supply	4	2,400	2,907	83%	7,346
Solid Waste	5	1,103	3,220	34%	13,342
Land, Rivers, Coastal	6	6,240	8,382	74%	16,319
Liveable Communities	7	1,577	2,054	77%	10,677
Land Soil and Resources		558	912		1,952
Conveniences		136	153		536
Reserves & Community Property		445	522		4,452
Cemeteries		23	23		186
Community Property Mgmt		257	295		3,284
Art & Public Places		76	30		30
District Library Ops		84	119		237
Regional Leadership & Support	8	4,868	2,014	242%	5,691
Information Services		1,204	1,147		2,490
Townships & Sustainability	9	288	296		996
Civic		-	28		56
Recovery Centre	-	9	-		-
Fosal	10	2,560	-		-
Water and Coastal Resources		221	227		1,418
Civil Defence		12	105		210
Environmental Monitoring	11	431	47		95
Facilities & Plant Management		161	164		428
Environmental Services & Protection	12	-	-	0%	-
Environmental Health		-	-		-
Parking		-	-		-
Commercial Operations	13	54	93	59%	476
Property Management		19	23		-
Community Housing		35	70		476
		51,605	56,436	91%	163,167

Notes to the Draft Statement of Capital Expenditure 31 December 2025

1 Roding

Full Year Program

The Roding full year budget is \$97m. This is made up of renewals (\$21.3m), Emergency reinstatement projects related to bridges, dropouts and Tiniroto road (\$74.3m) and includes walking and cycling and subsidised Township projects.

Costs to December

Capital spend to December is at \$32.5m, tracking slightly below budget. Renewals through to December account for about 26% of the capital spend. Recovery and emergency reinstatement of bridges and roads is \$24m, against the half-year budget of \$24.5m. These recovery projects are 100% externally funded by CIP and Waka Kotahi. The Recovery projects are expected to be completed over the 2024-2027 Three Year Plan. Phasing of the projects are updated within the Annual Planning cycles.

2 Wastewater

Full Year Program

The Wastewater full year budget is \$7.5m. This full year budget consists mainly of renewals (\$4.8m), Campion pump station upgrade (\$2.2m) and Wastewater Treatment Plant further treatment (\$366k).

Costs to December

Year to date costs are \$2.4m. Renewals account for approximately 87% of the total spend, tracking slightly ahead of budget in the first half but expected to be fully aligned by year-end.

The design for the Campion Road upgrade - covering both the rising main and pump station - is progressing in two stages. Rising main design is now complete and is going in tender. Land acquisition is planned for second half of the financial year.

The design for the Tolaga Bay Septage Site has been completed, with construction scheduled to commence at the end of this financial year and continue into FY2027.

3 Stormwater

Full Year Program

The Stormwater full year budget is \$4.8m. This includes Graham/De Latour Road upgrade of stormwater infrastructure (\$1.6m), Whataupoko (\$1.3m) and public drains on private property (\$550k).

Costs to December

Total actual costs are \$0.5m, with \$0.2m spent on the renewals programme, which is slightly behind the budget.

The Graham/De Latour upgrade is underway and progressing well, with completion expected this financial year.

The contract for the Whataupoko project has now been awarded, and works are expected to begin in March 2026.

Public drain works on private properties along Huxley Road and Kelvin Street are scheduled to begin in January 2026. A new area for drainage works has also been identified on Owen Road.

4 Water Supply

Full Year Program

The Water Supply full year capital budget of \$7.4m includes Renewals (\$2.9m) and Resilience (\$3.6m). Included is the infiltration gallery refurbishment (\$0.2m).

Costs to December

Actual costs are \$2.4m, which is below the half-yearly budget. Of this, \$1.4m was spent on water supply renewals.

Design of the Water Treatment Plant infiltration gallery is complete, with the project moving into the resource consent phase. With physical works planned for next year and a required spring construction window, the budget will be carried forward into the next financial year.

The team is developing plans and cost estimates for dam remediation and resilience works, and the budget is unlikely to be fully spent within this financial year.

5 Solid Waste

Full Year Program

The capital program for Solid Waste is \$13.3m aligning to the Waste Minimisation Plan. The majority of the projects are largely funded by external grants. This includes Wheelie Bins project, relocation of the Tokomaru Bay transfer station and Resource Recovery Centre.

In addition, there are provisions for renewal of capex, as and when they are needed. It includes provisions for transfer stations, litter bins, and Paokahu closed landfill.

Costs to December

Most of the of costs incurred, relates to a woody debris extraction equipment. This spend is funded by external funds received towards woody debris cleaning efforts.

Remediation of the Tokomaru Bay legacy landfill site is ongoing. Qualified personnel have been engaged to undertake the works, a remedial assessment report has been completed, and a resource consent application has been submitted. Physical works are expected to continue into the 2027 financial year. Relocation of the Tokomaru Bay transfer station will take place following completion of the land remediation.

6 Land, Rivers and Coastal

Full Year Program

The total budget for Land, Rivers and Coastal is \$16.3m. The main project is the Waipaoa River Flood Control Scheme and other Flood resilience projects (\$16.1m) which are largely funded by Crown Infrastructure (CIP).

Costs to December

Actuals are \$6.2m, with majority of cost related to Waipaoa flood control (\$4.7m). The project is progressing well. Works scheduled for the 2026 financial year are slightly ahead of plan due to favourable weather conditions in the first half of the year.

Designs for the Te Karaka Flood Resilience Project have been completed. Discussions and analyses are ongoing to identify the most favourable option, as well as to refine cost estimates and funding arrangements.

Other flood resilience projects are currently in modelling and investigation stage.

7 Liveable Communities

Full Year Program

The budget of \$10.7m, includes major project of Waingake Transformation (\$1.9m), CBD Revitalisation (\$1.7m) and the Outdoor Pool at Kiwa Pools (\$3m).

Reserves projects are \$4.4m of the budget, Land & Soil Resources \$1.9m and Art and Community Property Management \$3.3m.

Costs to December

Costs are \$1.6m. The Waingake Transformation Project incurred total costs of \$558k, coming in under budget in first half. The release spray has been delayed due to late start in planting and weather conditions. The budget will not be fully spend this financial year.

The toilets at Waihirere Domain and Kaiti beach have been completed and are now open to the public.

The Kiwa Pool area has received further upgrades, including new landscaping and additional fencing. Community engagement on the outdoor pool project is set to commence in early February.

Completion of the final cultural components marks the conclusion of the 1000 Year Walkaway Bridge project, which was officially opened in October 2025.

8 Regional Leadership & Support Services

Full Year Program

The Regional Leadership & Support Services full year capital budget of \$5.7m includes Information Services (\$2.5m), Townships (\$1m) partly funded by Better of Funding and Environmental Monitoring (\$100k).

Costs to December

Actual costs for this group total \$4.9m. The majority of these costs relate to FOSAL and information services activities undertaken in the first half. Further details are provided in Notes 9–11.

9 Townships & Sustainability

Costs to December

\$174k was spent on equipment for the Marae Sustainability Project, which focuses on enhancing our emergency readiness. This initiative is fully funded through Better Off Funding grants.

Township upgrades in Matawai, Patutahi, and Ruatoria are on track for completion this financial year. Planning and consultation continue for Te Puia and Te Karaka, with engagement also planned in Tokomaru Bay and Manutuke ahead of major works next year. BOF-funded crossing works at Tikitiki, Rangitukia, and Te Araroa are scheduled for the second half of the year, with completion expected by 30 June 2026.

10 FOSAL

Costs to December

FOSAL Category 3 Voluntary Residential Property Buyouts account for \$2.6m of expenditure in the first half (out of \$4.9m spent in Regional Leadership & Support Services). The budget is still based on a 50/50 cost-sharing arrangement with central government for the residential buyouts.

11 Environmental Monitoring

Costs to December

\$356k was spent on Flood Resilience and Intelligence during the first half. Although this expenditure is not part of the 2026 budget, it is fully funded through external government grants. Project is now complete.

12 Environmental Services & Protection

There is no capital budget or spend against Environmental Services & Protection.

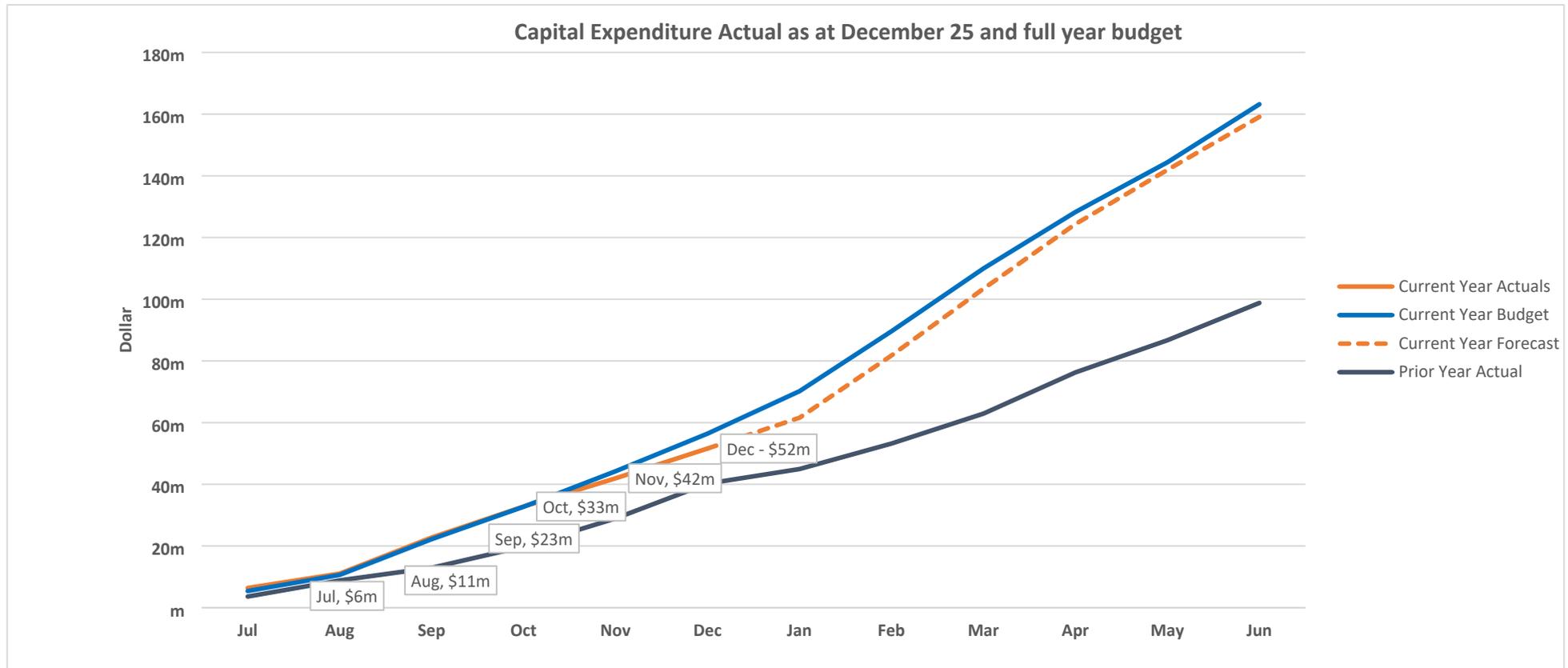
13 Commercial Operations

Full Year Program

This budget of \$476k is for Staff and Community Housing upgrades, where GHM manages and oversees this work. Funds are earmarked to be spent on double glazing of windows.

Costs to December

Total costs are \$54k. Work on the double glazing at Lytton housing is progressing according to plan.



YTD Accumulating CAPEX Charts



10.3. INFORMATION Reports Performance



26-53

Title: 26-53 Six Month Performance Report - 1 July to 31 December 2025
Section: Risk & Performance
Prepared by: Joy Benioni Planning & Performance Advisor
Meeting Date: Wednesday 18 February 2026

Legal: No

Financial: No

Significance: **Low**

Report to FINANCE & PERFORMANCE/WHAKAHAERE **PŪTEA ME ŌNA** HUA for information

PURPOSE - TE TAKE

The purpose of this report is to update the Committee on progress and performance across Gisborne District Council (Council) activities during the first six months of the 2025/26 financial year.

SUMMARY - HE **WHAKARĀPOPOTOTANGA**

The Six-Month Report provides an update on the performance and progress of Council activity groups for Year 2 of the 2024–27 Three Year Plan (3YP).

The report assesses how Council is tracking against the levels of service and targets for:

- Quarter One (Q1): 1 July – 30 September 2025
- Quarter Two (Q2): 1 October – 31 December 2025

It outlines how Council activities have performed against their targets, including highlights, targets met, targets not met, measures slightly under target, and measures not measured.

Note: Annual measures with progressive or cumulative results are not included in this report and will be reported in the Annual Report.

Attached to this report are the Group financial statements, which provide an overview of revenue, expenditure, and net surplus. Commentary is included to explain significant variances, the corrective actions taken to manage performance, and any implications for future budgeting.

RECOMMENDATIONS - **NGĀ TŪTOHUNGA**

That the Finance & Performance/Whakahaere **Pūtea** me **Ōna** Hua Committee:

1. Notes the contents of this report.

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: 2024–27 Three Year Plan, Performance, Finance, Six Month Performance Report

ATTACHMENTS - **NGĀ TĀPIRITANGA**

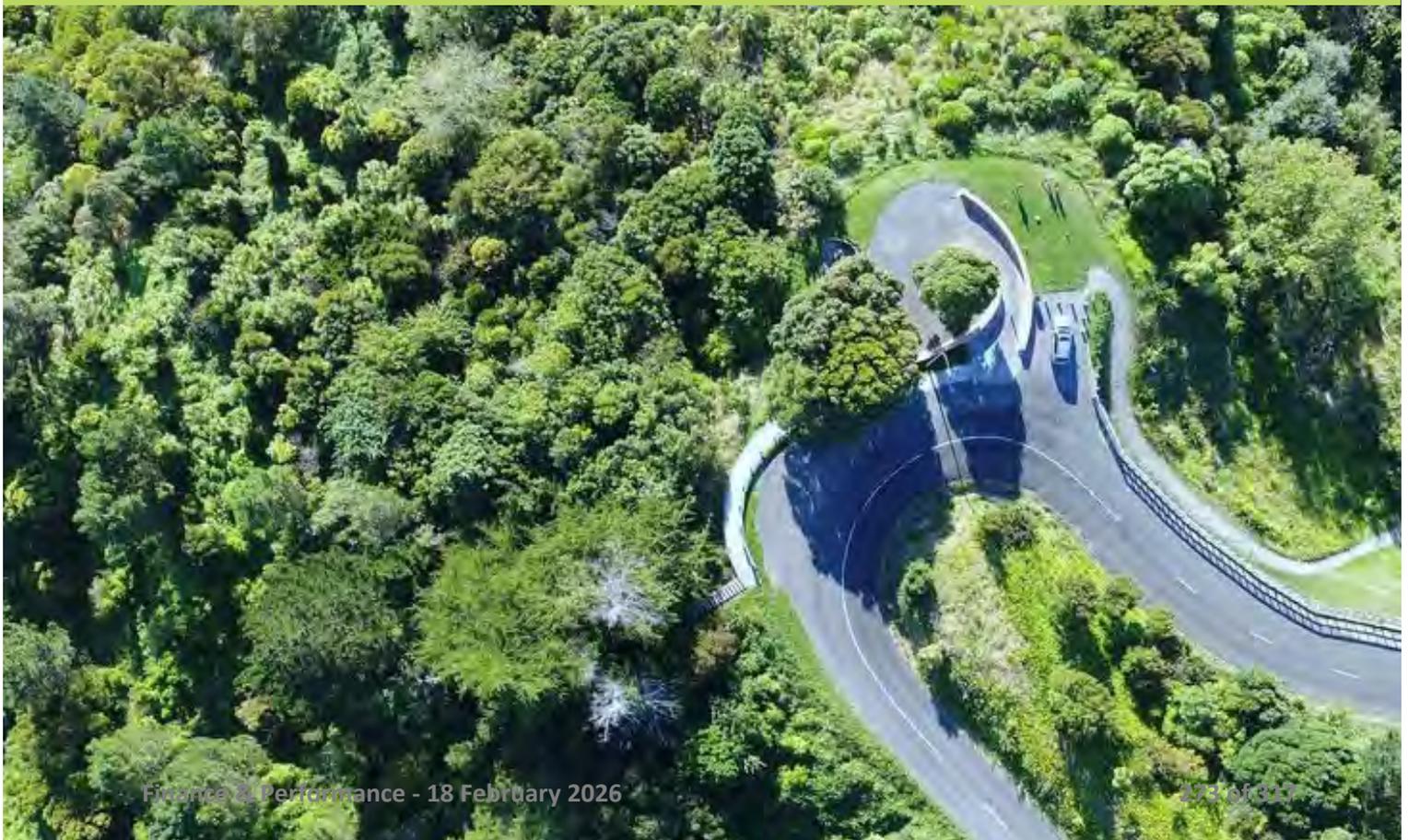
1. Attachment 1 - Six-month Performance Report - 1 July to 31 December 2025 [10.3.1.1 - 24 pages]
2. Attachment 2 - Environmental Services and Protection Group Finances [10.3.1.2 - 2 pages]
3. Attachment 3 - Roads and Footpaths Group finances [10.3.1.3 - 2 pages]
4. Attachment 4 - Land Rivers and Coastal Group Finances [10.3.1.4 - 2 pages]
5. Attachment 5 - Solid Waste Group Finances [10.3.1.5 - 2 pages]
6. Attachment 6 - Wastewater Group Finances [10.3.1.6 - 2 pages]
7. Attachment 7 - Water Supply Group Finances [10.3.1.7 - 2 pages]
8. Attachment 8 - Stormwater Group Finances [10.3.1.8 - 2 pages]
9. Attachment 9 - Liveable Communities Group Finances [10.3.1.9 - 2 pages]
10. Attachment 10 - Regional Leadership and Support Services Group Finances [10.3.1.10 - 2 pages]
11. Attachment 11 - Commercial ops Group finances [10.3.1.11 - 2 pages]



Te Pūrongo Whakahaere Mahi
Ono Marama

The Six-Month Performance Report

Reporting Period: Q1-Q2 (1 Jul – 31 Dec 2025)





Nga kaupapa

Contents

Tīmatanga kōrero

Introduction	3
Performance at a glance	4

Te Reo Translation

Performance by activity group	7
Environmental Services and Protection	7
Roads and Footpaths	10
Land, Rivers and Coastal	11
Solid Waste	12
Wastewater	14
Water Supply	16
Urban Stormwater	18
Liveable Communities	20
Regional Leadership and Support Services	22



Tīmatatanga kōrero

Introduction

The Six-Month Report provides an update on the performance and progress of Council activity groups for:

- Year 2 of the 2024-27 Three-Year Plan (3YP).

We assess how we are tracking against the goals and levels of service set out for:

- Quarter One (Q1) - 1 July – 30 September 2025
- Quarter Two (Q2) - 1 October to 31 December 2025.

Below is how the Six-Month Report contributes to our performance reporting cycle:



The Six-Month Performance report includes the following sections:

Performance at a glance

This section shows how all Council activities have performed against their targets which includes highlights, targets not met, slight under and not measured. It includes commentary explaining the results and measures implemented to improve performance or reasons for any non-compliance.

Performance by activity group

This section outlines the levels of service for each activity group and reports on performance results against targets for this reporting period.

Group finances

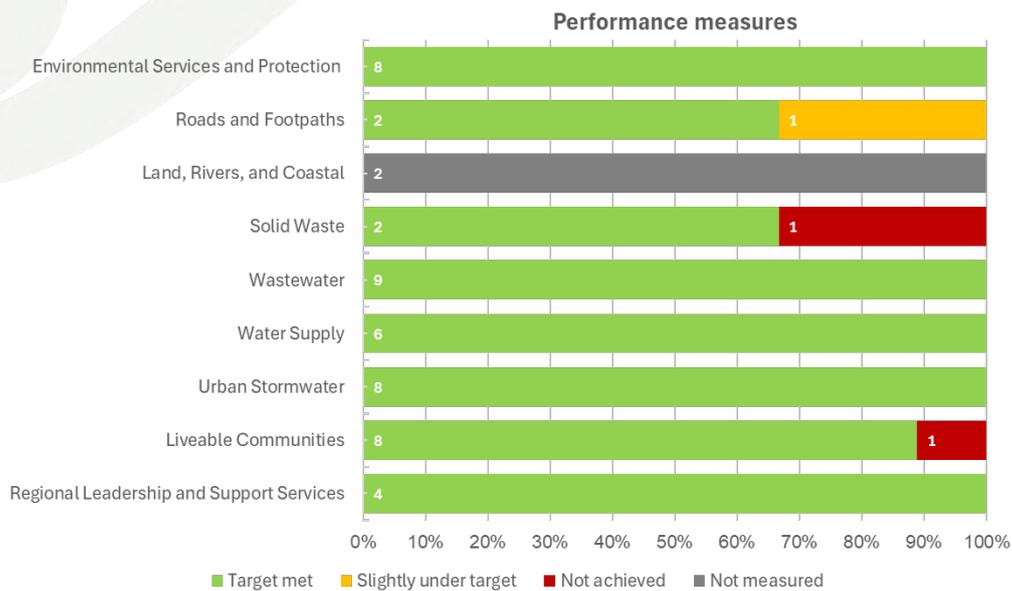
Attached to this report are the Group finances which provide a financial overview and outlines revenue, expenditure, and net surplus, with commentary explaining significant variances, corrective actions taken to manage performance and implications for future budgeting.



Ngā mahi e rarapa ana

Performance at a glance

Our Six-monthly Report monitors 52 performance measures across all activity groups. For the Q1 and Q2 reporting period (1 July–30 December 2025), 90% of performance measure targets were met, 2% were slightly under target, 4% targets were not met, and 4% were not measured.



Annual measures with progressive or cumulative results are not monitored in this report and will be reported in the Annual Report.



PERFORMANCE HIGHLIGHTS

Responsive essential services	Consenting compliance	Enforcement and compliance
<p>100% of callouts within target timeframes</p> <p>Urgent and routine callouts across water supply, wastewater, and stormwater were attended on time.</p>	<p>95%+ compliance</p> <p>Both building and resource consents exceeded 95% compliance with statutory 20-working-day timeframes, ensuring efficient service delivery.</p>	<p>All targets met</p> <p>Animal control, licensing, and noise control activities consistently met performance targets.</p>



TARGETS MET

All performance targets were achieved for the following activity:

- Environmental Services and Protection – 8 of 8 targets met.
- Wastewater – 9 of 9 targets met.
- Water Supply – 6 of 6 targets met.
- Urban Stormwater – 8 of 8 targets met.
- Regional Leadership and Support Services – 4 of 4 targets met.



TARGETS NOT MET

SOLID WASTE: Waste services

Level of Service: Solid waste facilities are adequate and available to the community, including regular kerbside collection services and transfer stations.

Measure	Target	Quarter	Results	Commentary
Response to service requests The percentage of customer service requests relating to Solid Waste to which Council responds within the timeframe specified.	80%	Q1	42%	Work is underway to ensure RFS are responded to in a timely manner.
		Q2	62%	

ROADS AND FOOTPATHS: Network Reliability

Level of Service: We operate and maintain a reliable roading network that is in good condition and fit for purpose.

Measure	Target	Quarter	Results	Commentary
Response to service requests The percentage of customer service requests relating to roads and footpaths to which Council responds within the time frame specified. (Mandatory measure)	80%	Q1	69.5%	Under Target.
		Q2	73.2%	

LIVEABLE COMMUNITIES: Biosecurity

Level of Service: We actively manage pest animals and plants to prevent their establishment and spread, ensuring the protection of biodiversity, agricultural productivity, amenities, and cultural values.



Measure	Target	Quarter	Results	Commentary	
Eradication pests Initiate direct control of targeted pests to prevent wider establishment and spread	100% control of targeted pests	Q1	33%	✘	Q1- Five of the 15 eradication pest species monitored. Direct control was required at one active site only. Plant pest activity was in dormant growth phase during this period.
		Q2	86%	✘	Q2 - Direct control was undertaken at 19 active sites across 13 of the 15 eradication pest species monitored.

— SLIGHTLY UNDER

ROADS AND FOOTPATHS: Public transport

Level of Service: We provide and maintain affordable and accessible transportation services that balance the needs of all users.

Measure	Target	Quarter	Results	Commentary	
The number of bus passengers per annum.	≥135,500	Q1	27,361	—	A notable drop expected with the new bus contract starting 1 July.
		Q2	21,298	—	

— NOT MEASURED

LAND RIVERS AND COASTAL

Level of Service: Ensuring the community is safe and prepared, we'll actively monitor and manage the drainage of rivers and streams to minimise flood risk and coastal erosion.

Measure	Target	Quarter	Results	Commentary	
System and adequacy Flood control stopbank length is inspected annually and maintained to a 1-in-100-year protection standard. (Total stopbank length 77km) (Mandatory measure)	25%	Q1	N/A	—	Stopbank inspections are scheduled for May 2026 (Q4).
		Q2	N/A	—	
Response to service requests The percentage of customer service requests relating to Land, Rivers and Coastal to which Council resolved within the timeframe specified.	80%	Q1	93%	—	Results were received but could not be verified as the required information was not provided.
		Q2	97%	—	

Te Rōpū Ratonga Taiao /me te Haumarū

Environmental Services and Protection

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: <ol style="list-style-type: none"> Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result. 			

Building Consents

Level of Service: We will deliver a customer-focused building consents and compliance monitoring service that meets statutory requirements.

Measure	Target	Quarter	Results	Commentary	
The percentage of building consents issued within 20 business days.	95%	Q1	100%		For period 1 July to 31 December 276 building consents issued with a 99.6% timeframe compliance.
		Q2	99.2%		

Resource Consents

Level of Service: We meet regulatory timeframes and apply best practice when processing applications.

Measure	Target	Quarter	Results	Commentary	
The percentage of resources consents processed within 20 business days.					
Territorial Consents	70%	Q1	98%		Targets met.
		Q2	98%		
Regional Consents	70%	Q1	93%		Targets met.
		Q2	90%		
Overall Consents	70%	Q1	96%		Targets met.
		Q2	94%		

Enforcement & Compliance

Animal Control

Level of Service: We provide animal control services that protect our community from threats to their safety by monitoring and enforcing compliance with legislation and through dog registration.

Measure	Target	Quarter	Results		Commentary
The percentage of routine requests for dog or stock control issues responded to within two days.	85%	Q1	96%	✓	Target met.
		Q2	97%	✓	
The percentage of urgent requests for dog or stock control responded to within 30 minutes.	90%	Q1	91%	✓	Target met.
		Q2	91%	✓	

Environmental Health

Health, Food & Alcohol

Level of Service: We regulate and monitor the safe operation of premises selling food and/or alcohol as well as those registered with us under the Health Act 1956.

Measure	Target	Quarter	Results		Commentary
The percentage of applications for alcohol licences processed within target time frames.	65%	Q1	80%	✓	Target met.
		Q2	84%	✓	
The percentage of registered and licensed premises that undergo an environmental health compliance inspection annually.	65%	Q1	72%	✓	Target met.
		Q2	84%	✓	

Noise Response

Level of Service: We help reduce community annoyance from excessive or unwanted noise and respond efficiently.

Measure	Target	Quarter	Result		Commentary
Noise control response within one hour.	70%	Q1	92%	✓	Target met.
		Q2	94%	✓	
We initiated our response to all maritime emergencies within 30 minutes of notification.	<30 mins	Q1	Achieved	✓	Target met.
		Q2	Achieved	✓	

Harbourmaster

Level of Service: We maintain the Port and Harbour Safety, Code Safety, Management System (SMS) and respond to maritime emergencies.

Measure	Target	Quarter	Result		Commentary
We initiated our response to all maritime emergencies within 30 minutes of notification.	<30 mins	Q1	Achieved	✓	Target met.
		Q2	Achieved	✓	

Ngā Rori me ngā Ara Hīkoi

Roads and footpaths

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: <ol style="list-style-type: none"> Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result. 			

Road Safety

Level of Service: We ensure the roading network is designed and managed for safe use with low crash and injury rates.

Measure	Target	Results (year to date)		Commentary
Road Safety - The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. (Mandatory measure)	Decrease from previous year	0 fatal 5 serious		On track. We recorded, one fatality and ten serious injuries recorded last year.

Network Reliability

Level of Service: We operate and maintain a reliable roading network that is in good condition and fit for purpose.

Measure	Target	Quarter	Results		Commentary
Response to service requests - The percentage of customer service requests relating to roads and footpaths to which Council responds within the time frame specified. (Mandatory measure)	80%	Q1	87%		Target met.
		Q2	86%		

Public transport

Level of Service: We provide and maintain affordable and accessible transportation services that balance the needs of all users.

Measure	Target	Quarter	Results		Commentary
The number of bus passengers per annum.	≥135,500	Q1	27,361		Notable drop expected with the new bus contract starting 1 July.
		Q2	21,298		

Te Whenua, ngā Awa me te Takutai

Land Rivers and Coastal

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: <ol style="list-style-type: none"> Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result. 			

Measure	Target	Quarter	Results	Commentary	
System and adequacy - Flood control stopbank length is inspected annually and maintained to a 1-in-100-year protection standard. (Total stopbank length 77km) (Mandatory measure)	25%	Q1	0%		Stopbank inspections are scheduled in May 2026, by Q4
		Q2	0%		
Response to service requests - The percentage of customer service requests relating to Land, Rivers and Coastal to which Council resolved within the timeframe specified.	80%	Q1	93%		Results were received but could not be verified as the required information was not provided.
		Q2	97%		

Para Mārō

Solid Waste

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: 1. Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. 2. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result.			

Satisfaction

Level of Service: Solid waste facilities are adequate and available to the community, including regular kerbside collection services and transfer stations.

Measure	Target	Quarter	Results		Commentary
Response to service requests - The percentage of customer service requests relating to Solid Waste to which Council responds within the timeframe specified.	80%	Q1	42%		Working through to ensure RFS are responded to in a timely manner.
		Q2	62%		

Community programmes

Level of Service: Public information and programmes promote waste minimisation.

Measure	Target	Quarter	Results		Commentary
Support information and education programmes or workshops that raise awareness and promote waste minimisation.	≥10	Q1	5		Compost workshops run through Tairāwhiti Environment Centre were on hold whilst we reviewed ongoing quality and effectiveness. Workshops are being booked and are targeted to meet the FY end target. Working with providers to incorporate additional Workshop topics across the region. Repair Festival – sewing lounge workshops completed (five of five). Two other scheduled workshops in Q2 postponed
		Q2	0		

Landfill management

Level of Service: No adverse effects on the environment or human health from the Paokahu, Waiapu and other legacy landfills.

Measure	Target	Quarter	Results		Commentary
Number of resource consent breaches for Paokahu, Waiapu, and other legacy landfills.	≤5	Q1	1		There remains one current abatement on the Paokahu Landfill, Site management plan is under review from a compliance perspective before signing off and implemented.
		Q2	1		

Waikino

Wastewater

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: <ol style="list-style-type: none"> Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result. 			

Level of Service: We provide a well-managed wastewater reticulation and treatment system which protects public health and the physical environment.

Measure	Target	Quarter	Results	Commentary
System and adequacy - The number of dry weather sewage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system. Mandatory measure	≤1	Q1	0 	On target.
		Q2	0 	
Discharge compliance - Compliance with resource consents for discharge from the wastewater system: a) measured by the number of abatement notices b) infringement notices c) enforcement order d) convictions Mandatory measure	a) 0 b) 0 c) 0 d) 0	Q1	a) 0  b) 0 c) 0 d) 0	On target.
		Q2	a) 0  b) 0 c) 0 d) 0	
Fault response times - Council responds to wastewater overflows resulting from a blockage or other fault in wastewater system: a) Median attendance time from the notification of the fault to the time that service personnel reach the site (hours).	≤1hour	Q1	1.02 	On target.
		Q2	0.67 	
b) Median resolution time measured from the notification of the fault to	≤24 hours	Q1	3.02 	On target.

Measure	Target	Quarter	Results	Commentary	
the time that service personnel confirm resolution (hours). Mandatory measure		Q2	3.41	✓	
Customer satisfaction - Complaints about odour, system faults, blockages and Council's response to issues with its wastewater system. The total number of complaints per 1000 connections received. Mandatory measure	<15	Q1	4.68	✓	On target.
		Q2	5.09	✓	
Discharge to rivers - The annual number of events where sewage is discharged from Council's reticulation into rivers or streams (in a less than a 1-in-10-year rain event).	≤4	Q1	0	✓	On target. One wet weather event necessitated scours being opened on 29 December.
		Q2	1	✓	

Whakaranea Wai

Water Supply

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes:			
1. Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete.			
2. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result.			

Safety of drinking water

Level of Service: We provide water supply infrastructure that meets the needs of our community now and into the future by delivering safe, clean water in a sustainable manner.

Measure	Target	Quarter	Results		Commentary
Where Council attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured: a) attendance for urgent callouts: from the time that Council receives notification to the time that service personnel reach the site. Mandatory measure - DIA	≤4 hours	Q1	0.21		Target met.
		Q2	0.33		
b) resolution of urgent callouts: from the time that Council receives notification to the that service personnel confirm resolution of the fault or interruption. Mandatory measure - DIA	≤6 hours	Q1	0.65		Target met.
		Q2	0.96		
c) attendance for non-urgent callouts: from the time that Council receives notification to the time that service personnel reach the site. Mandatory measure - DIA	≤4 hours	Q1	1.64		Target met.
		Q2	1.54		

Measure	Target	Quarter	Results		Commentary
d) resolution of non-urgent callouts: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption. Mandatory measure - DIA	≤48 hours	Q1	17.03	✓	Target met.
		Q2	5.76	✓	

Measure	Target	Quarter	Results		Commentary
The total number of complaints received about any of the following: a) drinking water clarity b) drinking water taste c) drinking water odour d) drinking water pressure or flow e) continuity of supply, and f) Council's response to any of these issues. Expressed per 1000 connections to the local authority's networked reticulation system. Mandatory measure - DIA	≤10 hours	Q1	1.97	✓	Target met.
		Q2	3.46	✓	
The average consumption of drinking water per day per resident within the district. Mandatory measure - DIA	≤308L	Q1	141L	✓	Target met.
		Q2	239L	✓	

Waiāwhā Taone

Urban Stormwater

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes: 1. Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete. 2. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result.			

Urban stormwater

Level of Service: We protect people, dwellings, private property and public areas from flooding by managing the collection and disposal of stormwater in a way that protects the environment and public health.

Measure	Target	Quarter	Results	Commentary
System and adequacy a) The number of flooding events that occur in a territorial authority district. Mandatory measure	<2	Q1	0 	No flooding events.
		Q2	0 	
b) For each flooding event, the number of habitable floors affected (Expressed per 1000 properties connected to the territorial authority's stormwater system). Mandatory measure	<2	Q1	0 	No flooding events.
		Q2	0 	
Discharge compliance - Management of environmental impacts compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) abatement notices b) infringement notices c) enforcement orders d) successful prosecutions received by the territorial authority in relation to those resource consents. Mandatory measure	Zero	Q1	0 	On target.
		Q2	0 	

Measure	Target	Quarter	Results	Commentary	
Response time - The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. Mandatory measure	<30 min	Q1	0	✓	No flooding events.
		Q2	0	✓	
Customer satisfaction - The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system. Mandatory measure	<15	Q1	2.9	✓	On target.
		Q2	2.48	✓	

Te Rōpū Nohoanga Hāpori

Liveable Communities

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured
Notes:			
1. Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete.			
2. Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result.			

Biosecurity

Level of Service: We actively manage pest animals and plants to prevent their establishment and spread, ensuring the protection of biodiversity, agricultural productivity, amenities, and cultural values.

Measure	Target	Quarter	Results		Commentary
Eradication pests Initiate direct control of targeted pests to prevent wider establishment and spread	100% control of targeted pests	Q1	33%		Q1 - 5 out of 15 Eradication pest species monitored. Direct control only required one active location. Plant pest activity in dormant growth phase during this period. Q2 - Direct control of 19 active sites located from 13 of 15 Eradication pest species monitored.
		Q2	86%		
Exclusion pests Respond and investigate within 24 hours any reports or sightings of exclusion pests and where required implement controls as defined in the RPMP	100% responded and investigated	Q1	100%		No Exclusion pests reported/investigated.
		Q2	100%		

Land and Soil

Level of Service: We will work with Iwi, landowners, and the community to reduce soil erosion risk and remediate severe erosion within the district.

Measure	Target	Quarter	Results		Commentary
Number of Erosion Control Plans produced per year.	≥5	Q1	3	✓	On target.
		Q2	6	✓	
Respond to and document requests from catchment entities.	≥5 requests	Q1	6	✓	On target.
		Q2	4	✓	

Cultural Activities

Accessibility

Level of Service: Cultural facilities are accessible to Tairāwhiti residents and visitors.

Measure	Target	Quarter	Results		Commentary
Number of visitors to HB Williams Memorial library per year. a) online b) onsite	a) 180,000 b) 90,000	Q1	a)203,172 b)26,404	✓	On target. Library closed 2 days due to flooding in second quarter
		Q2	a)170,897 b)25,064	✓	

Patronage and bookings

Level of Service: Regular and varied programmes, events, and exhibitions to support community wellbeing are provided at cultural facilities.

Measure	Target	Quarter	Results		Commentary
Number of visitors to Te Tairāwhiti Museum per year.	45,000	Q1	12,010	✓	On track.
		Q2	12,074	✓	
Number of booking days per year: a) Lawson Theatre b) War Memorial Theatre	a) 100 b) 100	Q1	a)35 b)20	✓	On target. a) 23 local bookings b) 21 local bookings
		Q2	a) 16 b) 42	✓	

Te Aratakina me ngā Ratonga Tauawhi ā-rohe

Regional Leadership and Support Services

LEVELS OF SERVICE AND PERFORMANCE MEASURES

Results for the period from 1 July to 31 December 2025.

Performance measure indicators			
			
Target met	Slightly under target (≤5%)	Target not met	Not measured

Notes:

- Performance measures based on the Resident Satisfaction Survey are reported annually after all four survey waves are complete.
- Annual measures with progressive/cumulative results will be used to derive an end of year (EOY) result.

Emergency Management

Level of Service: We help to build a more resilient district where communities understand and manage their hazards and risks.

Measure	Target	Quarter	Results	Commentary
Number of educational initiatives conducted by CDEM to prepare the community for survivability in the event of a natural disaster.	≥10	Q1	3 	Target met.
		Q2	5 	

Governance

Level of Service: We manage the LGOIMA requirements for meetings, agendas and official information requests and complaints to the Ombudsman.

Measure	Target	Quarter	Results	Commentary
Agendas for meetings (other than extraordinary meetings) of Council and committees are publicly available at least two working days before advertised meetings.	100%	Q1	100% 	Targets met
		Q2	100% 	
Number of complaints upheld by the Ombudsman.	0	Q1	0 	Target met.
		Q2	0 	

Science

Environmental data

Level of Service: We will collect and manage environmental data to support good resource management decisions and enable a clear understanding of the state of our environment.

Measure	Target	Quarter	Results	Commentary
The number of hits received on environmental data pages on the	30,000	Q1	2900 	

Measure	Target	Quarter	Results	Commentary
Council and Tairāwhiti section of Land, Air, Water Aotearoa (LAWA) websites.		Q2	3500	 Stable fine weather conditions likely contribute to lower overall interest in environmental data.



Te Kaunihera o Te Tairāwhiti
GISBORNE
DISTRICT COUNCIL

-  PO Box 747
Gisborne 4040 NZ
-  15 Fitzherbert Street Gisborne
Waipatu Road, Te Puia Springs
-  06 867 2049
0800 653 800
-  service@gdc.govt.nz
-  www.gdc.govt.nz
-  @Gisborne DC
-  Antenna app



Te Rōpū Ratonga Taiao me te Haumaruru Environmental Services and Protection

GROUP FINANCES

Year to date results as at end of 31 December 2025



Traffic light colour illustrates the % deviation from budget.
 ("0%" is "no deviation from planned budget")

BUDGET DEVIATION KEY	-5%	-1%	0%	+1%	+5%
Revenue	Red	Yellow	Green	Green	Green
Surplus/Deficit	Red	Yellow	Green	Green	Green
Operating Expenditure	Green	Green	Green	Yellow	Red
Capital Expenditure	Red	Yellow	Green	Green	Yellow

COMMENTARY

Total Operating Income

Year to date (YTD) income is \$424k over budget. This is mainly driven by an increased revenue from resource and building consents. In addition, \$179k of unbudgeted income was received from the Department of the Prime Minister and Cabinet (DPMC) for recovery led capability projects. This additional revenue has been partly offset by \$130k of lower-than-expected parking meter income and lower than expected dog registration fees collected to date.

Total Operating Expenses

Year to date (YTD) expenses are \$468k over budget, primarily due to higher consultancy fees incurred. These fees are fully recoverable. It also includes unbudgeted expenditure of \$179k for DPMC-funded capability projects. Monitoring and enforcement costs are over budget by \$171k due to forestry and abatement investigations.

Total Capital Revenue

There is no Capital revenue for this reporting period.

Total Capital Expenditure

There is no Capital expenditure for this reporting period.

Ngā Rori me ngā Ara Hīkoi

Roads and footpaths

GROUP FINANCES

Year to date results as at end of 31 December 2025.



Traffic light colour illustrates the % deviation from budget.
("0%" is "no deviation from planned budget")

BUDGET DEVIATION KEY	-5%	-1%	0%	+1%	+5%
Revenue	Red	Yellow	Green	Green	Green
Surplus/Deficit	Red	Yellow	Green	Green	Green
Operating Expenditure	Green	Green	Green	Yellow	Red
Capital Expenditure	Red	Yellow	Green	Green	Yellow

COMMENTARY

Total Operating Income

Year to date (YTD) income is currently mostly on par with budget.

Total Operating Expenses

Year to date (YTD) expenses are on par with the reduced.

Total Capital Revenue

Year to date (YTD) capital revenue is \$1.8m below budget, primarily due to the phasing of capital budgets. Capital project delivery is expected to increase significantly over the warmer summer months which will result in increase in revenue.

Total Capital Expenditure

Year to date (YTD) capital expenditure is \$2.3m below budget in line with the reduced income above. Roading capital works are planned to increase in the second half of the year, and the team is forecast to remain within budget by year end.

Te Whenua, ngā Awa me te Takutai

Land Rivers and Coastal

GROUP FINANCES

Year to date results as at end of 31 December 2025.





Traffic light colour illustrates the % deviation from budget.
("0%" is "no deviation from planned budget")

BUDGET THRESHOLD KEY	95%	99%	100%	101%	105%
Revenue	Red	Yellow	Green	Green	Green
Surplus/Deficit	Red	Yellow	Green	Green	Green
Operating Expenditure	Green	Green	Green	Yellow	Red
Capital Expenditure	Red	Yellow	Green	Yellow	Red

COMMENTARY

Total Operating Income
Year to date (YTD) income is \$324k under budget, mainly related the timing of projects. As projects are completed, grants revenue is expected to come back on track.
Total Operating Expenses
Year to date (YTD) expenditure is currently \$1.2m under budget mostly due to timing of some seasonal operational costs occurring in second half of the financial year and phasing of budgets.
Total Capital Revenue
Year to date (YTD) capital revenue is \$140k below budget, mainly due to timing of Cat 2 Flood resilience works which are 90% funded by NIFF grants.
Total Capital Expenditure
Year to date (YTD) capital expenditure is currently \$2.1m below the YTD budget, mainly due to projects being realigned to updated schedules and work plans across the Category 2 Flood Protection programmes.

Para Mārō

Solid Waste

GROUP FINANCES

Year to date results as at end of 31 December 2025.

OTHER OPERATING REVENUE

What we earn - fees, charges and grants etc. (excluding rates and water by meter rates)

\$7.9m

\$2.3m over \$5.5m budget

Forecasted year end of \$8.0m against budget of \$5.7m

CAPITAL REVENUE

Grants, subsidies and donations to fund out capital projects (excluding capital rates revenue)

\$990k

\$2.0m under \$3.0m budget

Forecasted year end of \$8.6m against budget of \$10.6m

TOTAL OPERATING EXPENDITURE

The costs to operate Council's activities

\$10.6m

\$2.3m over \$8.3m budget

Forecasted year end of \$13.6m against budget of \$11.3m

CAPITAL EXPENDITURE

Costs for our capital projects

\$1.1m

\$2.1m under \$3.2m budget

Forecasted year end of \$11.2m against budget of \$13.3m



Traffic light colour illustrates the % deviation from budget.
("0%" is "no deviation from planned budget")



COMMENTARY

Total Operating Income

Year to date (YTD) income is \$2.3m over budget due to government income received to support our woody debris project. This is in addition to the budgeted income for the financial year.

Total Operating Expenses

Year to date (YTD) expenses are \$2.3m over budget mainly driven by additional woody debris extraction costs, which have been offset by extra government grant funding recognised above.

Total Capital Revenue

Year to date (YTD) capital revenue stands \$2m under budget. This is due to delays in the BOF-funded Waste Resilience project, as income is only recognised when expenditure is incurred. An order for wheelie bins is planned for the final quarter of the financial year, with project completion expected in the following financial year.

Total Capital Expenditure

Year to date (YTD) capital expenditure runs \$2.1m under budget. This mainly relates to the Waste Resilience project, which was originally planned for completion in the first half of the financial year. The revised timeline now indicates that the order will be placed in the final quarter of the year, with completion expected in the next financial year.

Waikino

Wastewater

GROUP FINANCES

Year to date results as at end of 31 December 2025.

OTHER OPERATING REVENUE
What we earn - fees, charges and grants etc. (excluding rates and water by meter rates)

\$243k

\$178k under \$421k budget

Forecasted year end of \$664k against budget of \$842k

CAPITAL REVENUE
Grants, subsidies and donations to fund out capital projects (excluding capital rates revenue)

\$101k

\$76k over \$25k budget

Forecasted year end of \$376k against budget of \$300k

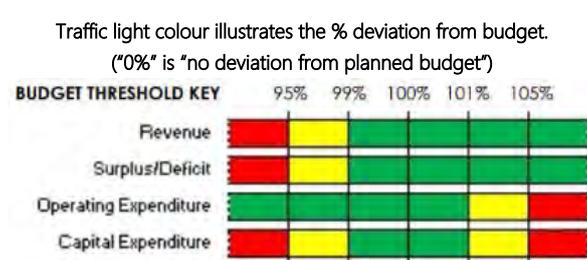
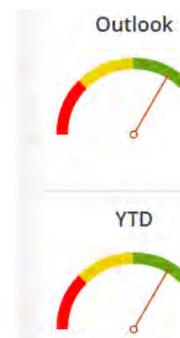
TOTAL OPERATING EXPENDITURE
The costs to operate Council's activities

\$7.0m

\$11k over \$7.0m budget

Forecasted year end of \$13.7m against budget of \$13.6m





COMMENTARY

Total Operating Revenue
Year to date (YTD) income stands \$178k below budget, mainly driven in timing of revenue relating to trade waste charges and the phasing of budgets.
Total Operating Expenses
Year to date (YTD) expenses are tracking on par with budget.
Total Capital Revenue
Year to date (YTD) capital income is \$76k over budget, mainly due to income being recognised against works on the Champion Road Pump Station project, which is funded by Kāinga Ora.
Total Capital Expenditure
Year to date (YTD) capital expenditure stand \$22k over budget, mostly on par with budget.
While Pipeline renewals are tracking ahead of schedule, other specialised projects are experiencing delays during the engagement and planning stages, pushing them behind the original timelines and creating a likelihood that budget will need to be carried forward into the next financial year.

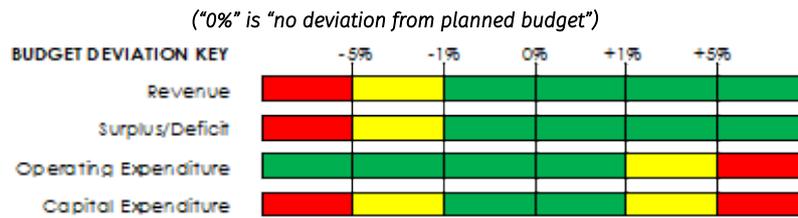
Whakaranea Wai Water Supply

GROUP FINANCES

Year to date results as at end of 31 December 2025.



Traffic light colour illustrates the % deviation from budget.



COMMENTARY

Total Operating Revenue

Year to date (YTD) revenue is \$31k under budget, mainly due to lower income from connection fees.

Total Operating Expenses

Year to date (YTD) expenses are \$71k under budget, mostly on par and in line with reduced income above.

Total Capital Revenue

Year to date (YTD) capital revenue is \$46k over budget. This is a grant related to water supply upgrades funded by Kainga Ora.

Total Capital Expenditure

Year to date (YTD) capital expenditure is \$507k under budget. This is mainly due to the Taruheru Block extension where works have come in under budget. All renewal projects are progressing well, and the budget is expected to be fully utilised by year end.

Waiāwhā Taone

Urban Stormwater

GROUP FINANCES

Year to date results as at end of 31 December 2025.



Traffic light colour illustrates the % deviation from budget.
 ("0%" is "no deviation from planned budget")

BUDGET DEVIATION KEY	-5%	-1%	0%	+1%	+5%
Revenue	Red	Yellow	Green	Green	Green
Surplus/Deficit	Red	Yellow	Green	Green	Green
Operating Expenditure	Green	Green	Green	Yellow	Red
Capital Expenditure	Red	Yellow	Green	Green	Yellow

COMMENTARY

Total Operating Income

Year to date (YTD) income is running on part with the budget.

Total Operating Expenses

Year to date (YTD) expenses are \$250k under budget, mainly due to the timing of network maintenance, with works expected to ramp up in the second half of the year and budgeted spend to be incurred then.

The Integrated Catchment Management Plan (ICMP) project is also tracking below budget due to an extended consultation phase. The project is expected to underspend this year, with funding carried forward into the next financial year to allow for completion.

Total Capital Revenue

There is no capital revenue for this reporting period.

Total Capital Expenditure

Year to date (YTD) capital expenditure is \$1.4m under budget, mainly due to the timing of expenditure against the phased budget. Most projects remain on track to meet their budget allocations by year end, with most stormwater renewals and upgrade works scheduled for the second half of the year.

Te Rōpū Nohoanga Hapori

Liveable Communities

GROUP FINANCES

Year to date results as at end of 31 December 2025.



Traffic light colour illustrates the % deviation from budget.
 ("0%" is "no deviation from planned budget")



COMMENTARY

Total Operating Income

Year to date (YTD) income is \$722k under budget. Mostly related to budget phasing for the Land Management Freshwater Fund and Hill Country Erosion Programme where the grant funding has been spread evenly across the year, however funding is received on completion of milestones. Milestone 7 has now been completed, and the associated income is expected to be received in February 2026.

Total Operating Expenses

Year to date (YTD) expenses are \$191k under budget, primarily due to the timing and phasing of expenditure. Spending on the Land Management Freshwater and Hill Country Erosion Programme is expected to pick up in the second half of the year, with a focus on completing Milestones 8 and 9.

Total Capital Revenue

Year to date (YTD) capital revenue is \$56k under budget, mainly due to timing on the Outdoor Kiwa Pool project (\$146k under budget), which remains in the planning stage. This has been partially offset by additional income received for the cultural components of the 1000 Year Walkway Bridge, along with a grant instalment from the Ministry for Primary Industries toward the Waingake restoration project.

Total Capital Expenditure

Year to date (YTD) capital expenditure is \$459k under budget, mainly due to underspend on the Waingake restoration project, where weather impacts and a delayed start to planting slowed release spraying. As a result, the project is now expected to come in under budget this financial year.

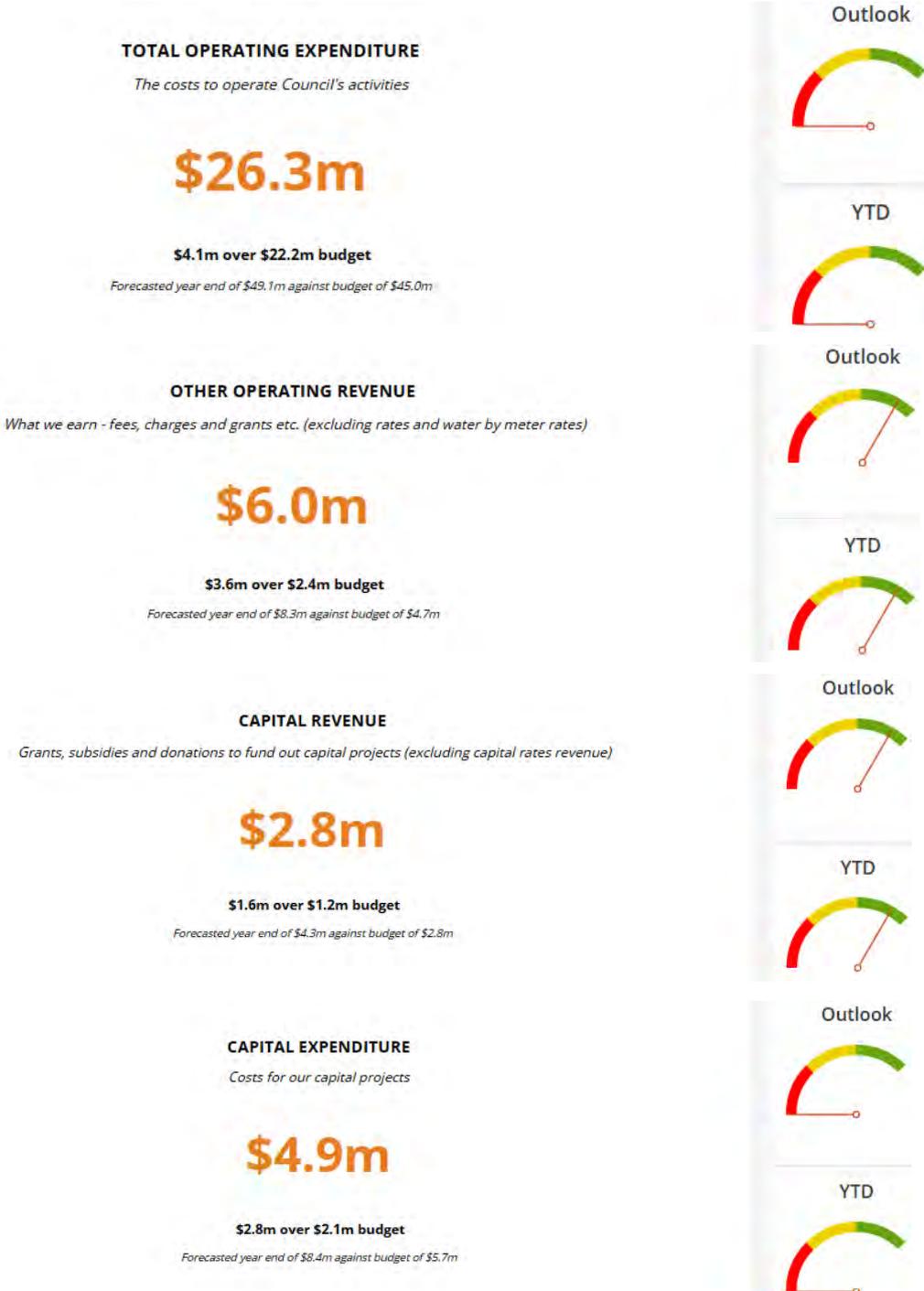
Most Parks and Reserves projects were in the planning stage during the first half of the year, and now that planning is largely complete, physical works are expected to take place in the second half.

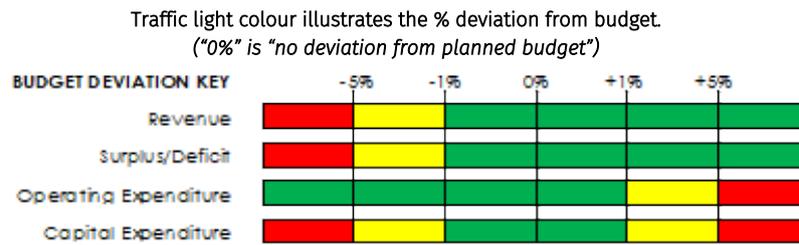
The Outdoor Kiwa Pool project remains in the planning and investigation phase, with no physical works anticipated this financial year.

Te Aratakina me ngā Ratonga Tauawhi ā-rohe Regional Leadership and Support Services

GROUP FINANCES

Year to date results as at end of 31 December 2025.





COMMENTARY

Total Operating Income
Year to date (YTD) income is \$3.6 million more than budget, mainly due to unbudgeted grant from government for Category 2P house lifting and Category 3 relocation grants.
Total Operating Expenses
Year to date (YTD) expenses are \$4.1m over budget, primarily due to Category 2P which is 100% external funded and Category 3 properties being 50% external funded.
Total Capital Revenue
Year to date (YTD) capital revenue is \$1.6m above budget, mainly due to unbudgeted grant income for various projects being Marae Sustainability, Township Upgrades, Flood Intelligence & Resilience and FOSAL Category
Total Capital Expenditure
Year to date (YTD) capital expenditure is \$2.8m over budget, mostly driven by Future of Severely Affected Land (FOSAL) voluntary residential property buyouts.

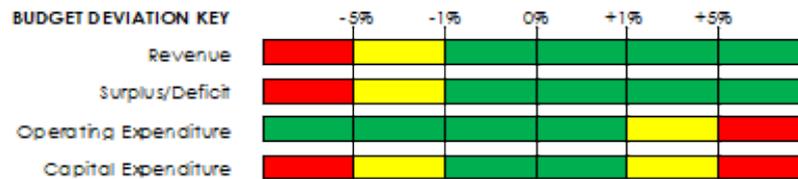
Ngā Mahinga Arumoni Commercial Operations

GROUP FINANCES

Year to date results as at end of 31 December 2025



Traffic light colour illustrates the % deviation from budget.
 ("0%" is "no deviation from planned budget")



COMMENTARY

Total Operating Income

Year to date (YTD) income is \$65k below budget, mainly due to timing of rental income and budget phasing.

Total Operating Expenses

Year to date (YTD) expenses are \$131k over budget, mainly due to community housing maintenance costs reclassified from capital upgrades.

Total Capital Revenue

There is no capital revenue in the reporting period.

Total Capital Expenditure

Year to date (YTD) capital expenditure is \$68k below budget, primarily because community housing works have been reclassified as operational maintenance rather than capital projects.

11. Public Excluded Business

RESOLUTION TO EXCLUDE THE PUBLIC

Section 48, LOCAL GOVERNMENT OFFICIAL INFORMATION and MEETINGS ACT 1987

That:

1. The public be excluded from the following part of the proceedings of this meeting, namely:
Confirmation of Confidential Minutes
Item 4.1 Confirmation of Confidential Minutes 19 November 2025
2. This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information & Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act which would be prejudiced by the holding of the whole of the relevant part of the proceedings of the meeting in public are as follows:

Item 4.1	7(2)(h)	Enable any Council holding the information to carry out, without prejudice or disadvantage, commercial activities.
----------	---------	--