

Mahere ā-Tau Annual Plan 2026/2027

Year three of the LTP



Kia tau iho mai te tauwhirotanga o te wāhi ngaro ki runga i te Te Arikinui Kuini Nga wai hono i te po me te Whare Kāhui Ariki.

Paimārire.

E te hunga mate, koutou i haohia e te kūpenga o Taramainuku, haere ki tua o Paerau, haere ki te iti o kahurangi, okioki ai.

Ka huri ki a tātou, ki te hunga ora. Nō reira, e ngā maunga whakahī, e ngā wai whakaterere taniwha, e ngā karangatanga maha puta noa i te rohe, ko te Kaunihera ā-Rohe o Waikato e mihi atu nei ki a koutou tēnā koutou, tēnā koutou, tēnā koutou katoa.

May the providence of the unseen realm cascade upon the Maori Queen Nga wai hono i te po, and the royal family.

Peace and good will.

To those who have been caught up in the net of Taramainuku, your people continue to grieve. Depart, with all our deceased to the next world, to the stars.

To those living in the Waikato region, we acknowledge you, your ancestral mountains, your water bodies, your people and your communities. Warmest regards from Waikato Regional Council.

He taiao mauriora

Healthy environment

He hapori hihiri

Vibrant communities

He ōhanga pakari

Strong economy

Mō tēnei mahere

About the plan

The planning and reporting cycle

This annual plan is a statement to the community about our proposed finances and activities for the 2026/27 financial year.

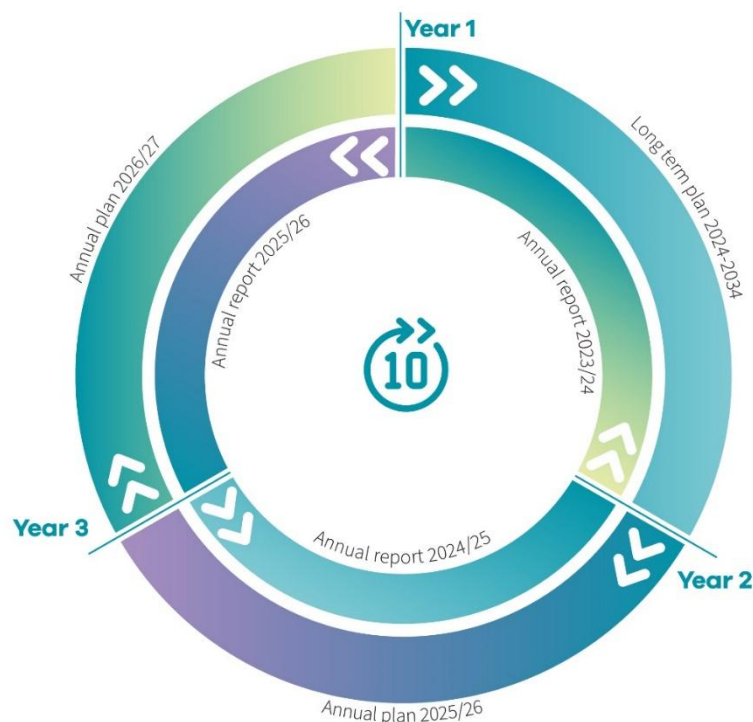
It is largely determined by our 2024-2034 Long Term Plan (LTP), which was adopted in June 2024 following consultation and sets our priorities over 10 years.

The *Annual Plan 2026/27* aligns with year three of our LTP. Strategic adjustments are sometimes required to ensure planning remains responsive to new information, changing priorities, cost pressures and emerging risks. Some changes have been made this time, but the plan remains largely consistent with the LTP.

The *Local Government Act 2002* requires annual plans to:

- set out the budget and the sources of funding for the year ahead
- highlight any major differences to what was set out in the council's long term plan, and why these changes are necessary
- describe the activities the council will fund to achieve desired community outcomes
- be accountable to the community.

Annual reports are prepared at the end of each financial year and report on what was achieved compared with what was set out in the corresponding annual plan or LTP.



Rārangi kaupapa

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Section 1

Whakaritea te wāhi
Setting the scene

Kōrero matua

Message from the chairperson and chief executive

For 2026/27, we are holding the line on our work programme. By taking a conservative approach and using available surpluses carefully, we are keeping the overall rates increase well below earlier projections.

We are in challenging and uncertain times. Ongoing global pressures continue to drive up the cost of living, while the coalition government is advancing significant legislative reform, including changes to the Resource Management Act, in the lead up to this year's general election later this year. At the same time, the future shape of local government remains unclear as we move into the new financial year. In this environment, disciplined and prudent planning is more important than ever.

Rates

We have set a rates revenue requirement of \$156.341 million, representing a measured 0.9 per cent increase in total rates revenue from existing ratepayers.

This is down from the 1.4 per cent estimated in February's draft annual plan budget and the 4.2 per cent projected rates revenue increase included in the *2024–2034 Long Term Plan*.

Applying unallocated prior year surpluses to a one-off reduction in general rates revenue for 2026/27 accounts for 1.7 per cent of the decrease from the LTP projection.

The remaining 1.6 per cent decrease comes from changes made through the budget-setting process.

This budget is about being responsible and efficient, striking a careful balance between affordability and delivering the services and outcomes our region expects.

Individual household increases will vary depending on their location and the services in their area. To understand what this means for your property, visit waikatoregion.govt.nz/rates.

Te Huia rail

Our Waikato to Auckland passenger rail service, Te Huia, is entering the final year of its trial and has been widely discussed by councillors. The extension of the trial service to 30 June 2027 provides valuable time for Te Huia to further demonstrate success against key performance measures, particularly growth in passenger numbers. A decision on its future is expected to be consulted on through the *2027–2037 Long Term Plan*.

To ease the cost of operating the service for ratepayers, councillors decided on a 25 per cent fare increase for Te Huia passengers.

The increase reflected the desire from a number of councillors to bring user fares closer to market rates during the final year of the trial and to reduce the share of service costs borne by ratepayers. In making their decision, councillors also took account of higher fuel costs and growing passenger numbers.

Strategic direction

In February 2026, we unanimously adopted our *2026–2036 Te Pae Tawhiti | Strategic Direction*, which will help shape our *2027–2037 Long Term Plan*.

The new direction clearly signals our role in lifting regional productivity and safeguarding natural resources, while providing strong leadership during a period of significant change. Key shifts to reflect this will come through the next long term plan.

Our five strategic priorities are: a future-fit organisation; productivity and prosperity; regional resilience; sustainable natural resources; and an optimised transport system.

Local government reform

We continue to collaborate on local government reform through the Waikato Mayoral Forum and remain committed to working with central government, iwi and communities as the process evolves.

The new Waikato Triennial Agreement reinforces councils' commitment to regional collaboration on major initiatives. It highlights opportunities arising from reform, shared services and the regional spatial plan to deliver more efficient, cost-effective outcomes for a prosperous and equitable Waikato.

Our region is one of New Zealand's fastest growing, with major urban centres, productive rural communities, nationally significant infrastructure and valuable natural assets. Managing growth, climate risk and infrastructure demands strong regional leadership and a clear, accountable local democratic voice, with coordinated action across district boundaries remaining essential to the region's productivity, sustainability and resilience.

The year ahead is expected to bring significant change. Against this complex backdrop, there is a substantial amount of mahi we are committed to delivering to shape a resilient, prosperous Waikato for today and for generations to come.

We know we cannot do this alone. Partnership, particularly with iwi, and collaboration across our communities will be key.

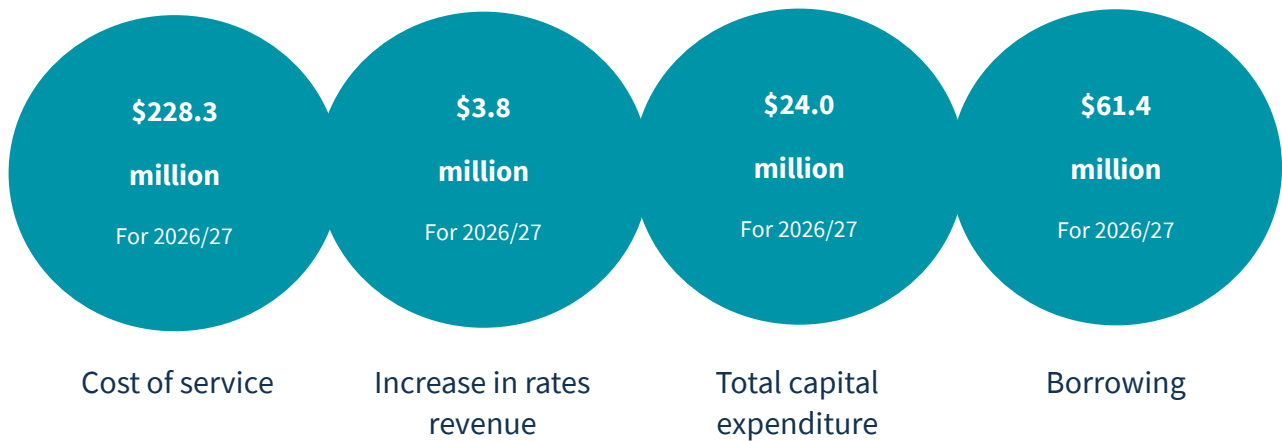
Kia ora.



Chris McLay
Chief Executive



Warren Maher
Chair



Ngā hua tāke kaunihera

Your rates at work



Implement a planned and strategic approach to managing derelict vessels.



Review and update the *Regional Land Transport Plan*.



Step up our coastal water quality monitoring.

Continue to deliver Te Huia passenger rail service.



Continue work to construct a replacement pump station at Island Block.



Begin implementing the Lake Waikare and Whangamarino Wetland Catchment Action Plan.



Support the long-term management of invasive freshwater clams.



Implement harbour catchment management plans for Whāingaroa, Aotea, and Kāwhia.



Continue fencing and planting activities within the Thames Valley Drainage Scheme.



Increase monitoring efforts to inform future responses to harmful algal blooms.



Advocate for the region regarding central government legislation.



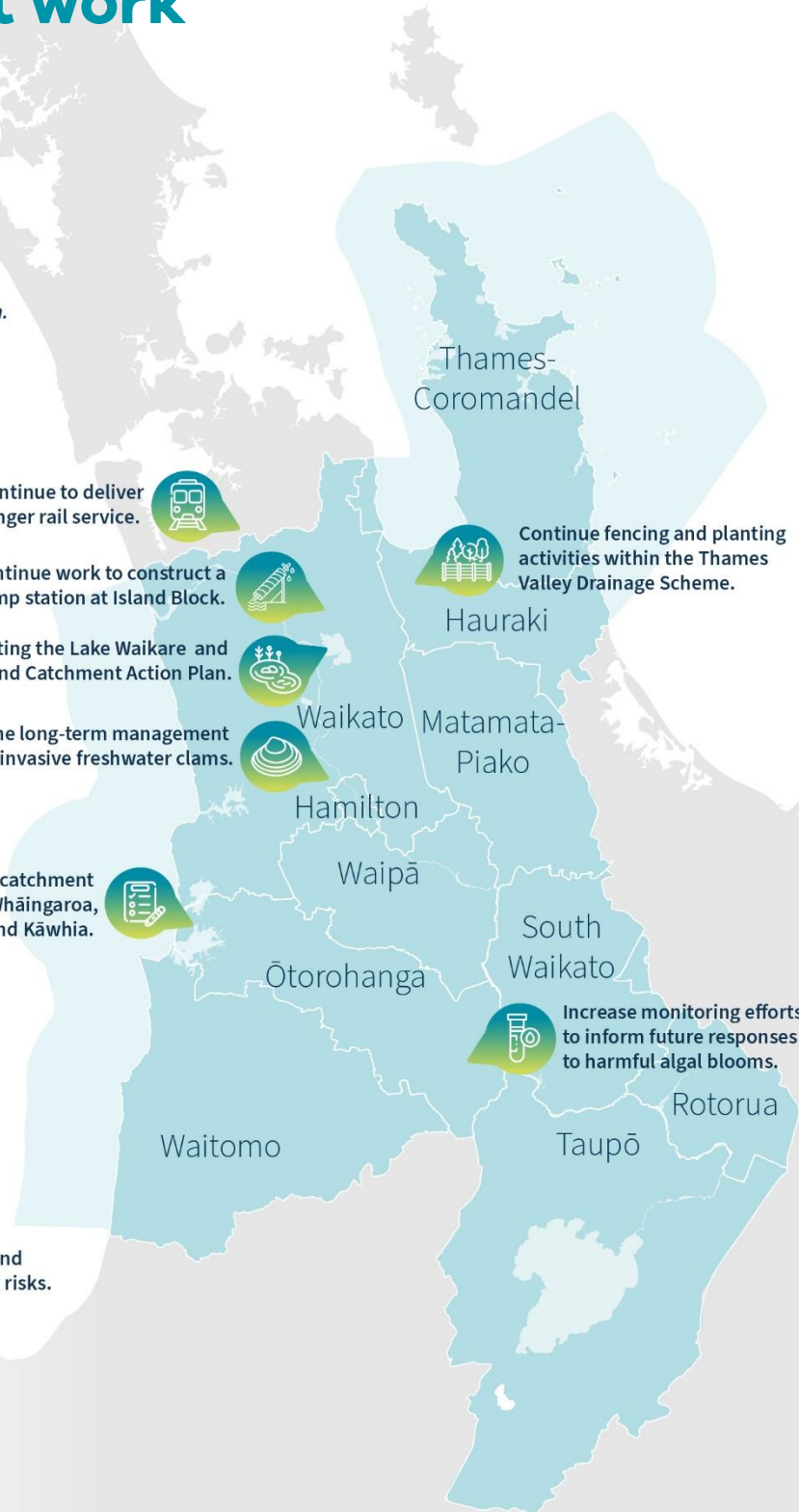
Help communities understand and adapt to natural hazard risks.



Grow the Natural Heritage Partnership Programme.



Reduce riverbank erosion and increase the resilience of priority rivers.



Te Pae Tawhiti

Strategic Direction

Our *Te Pae Tawhiti | Strategic Direction 2026-2036* sets out the vision, purpose and five strategic priorities that guide our work.

This annual plan gives effect to the strategic direction by translating long-term priorities into funded, measurable actions for the year ahead.

We track our progress against the strategic direction through our annual planning and reporting cycles.

Matawhānui **Our vision**

Waikato: Empowered people shaping a healthy, prosperous place for generations to come.

Aronga **Our purpose**

Working together for a Waikato region that has a healthy environment, vibrant communities and strong economy.

He taiao mauriora **Healthy environment**

A resilient and sustainable region that works in harmony with the natural environment, one that's actively transitioning to net carbon zero and fosters the growing of our indigenous biodiversity.

He hāpori hihiri **Vibrant communities**

A connected and inclusive community where our people are actively engaged with whānau and families, communities and governance. A region with a vibrant Māori culture and one that celebrates diversity, participation and understanding.

He ōhanga pakari **Strong economy**

An innovation leader with a diversified economy that attracts people to the region and builds their capabilities.

Ngā aronga nui **Strategic priorities**

Te whakarite mō āpōpō

Future-fit organisation

Building value and thriving through uncertainty to successfully transition into any future state.

E toitū ai ngā rawa taiao

Sustaining natural resources

Accelerate action to protect and restore the natural resources that make the Waikato nationally significant – our soils, water bodies, native plants and animals, geothermal areas, forests and coastal habitats.

Ka tōnui, ka taurikura te rohe

Productivity and prosperity

Enable and promote a productive region that delivers shared prosperity, profitability and security.

Pūnaha waka tītike

Optimised transport system

Maintain an integrated, safe and efficient transport system to improve mobility and equity, reduce emissions and support regional productivity.

Kia manawaroa ake te rohe

Building regional resilience

Support communities to understand natural hazard risks, take action to reduce them, and respond to and recover from disasters and change.

Whai wāhi ai a Ngāi Māori Iwi Māori participation

Waikato Regional Council is committed to maintaining strong relationships with iwi Māori and enabling meaningful participation in decisions that affect the region, its communities, and natural resources.

This commitment is especially important during a period of significant change. Reforms across local government, resource management, freshwater, and infrastructure may influence how councils operate and engage with iwi. Regardless of how these arrangements evolve, Council remains committed to upholding its statutory obligations and long-standing relationships with iwi Māori.

The Waikato region has one of the most extensive statutory relationship frameworks in Aotearoa New Zealand, developed through Treaty settlements, joint management agreements, statutory acknowledgements, and other legislative arrangements.

Council works alongside iwi authorities through governance, planning, policy, and operational partnerships. These relationships support work across freshwater management, river restoration, biodiversity, climate resilience, natural hazards, and environmental protection.

Council administers hundreds of statutory obligations arising from Treaty settlement legislation, Joint Management Agreements, and related instruments. It is also preparing for additional responsibilities linked to pending settlements, future co-governance arrangements, and Mana Whakahono ā Rohe agreements. These require ongoing engagement, collaboration, monitoring, and implementation.

As reforms progress, it is important that existing statutory arrangements and iwi partnerships are clearly understood, recognised, and maintained. Council will continue to support iwi participation, strengthen partnerships, and build the capability needed to meet its obligations. Strong relationships with iwi Māori remain fundamental to achieving positive outcomes for the Waikato region and ensuring future approaches are informed, effective, and respectful of existing commitments.



Te Kaupapa Kaitiaki **Taupō Catchment Plan**

Te Kaupapa Kaitiaki Taupō Catchment Plan is an example of Council's statutory work with iwi, developed in partnership with Ngāti Tūwharetoa to guide the management and wellbeing of the Taupō catchment.

Grounded in Tūwharetoa values and aspirations, the plan sets a clear direction for integrated catchment management.

During 2026/27, Council will continue working alongside iwi and hapū to implement and advance this plan, supporting the health of the environment and the wellbeing of communities across the catchment.



Te Ture Whaimana o te Awa o Waikato

Vision and Strategy for the Waikato River

Restoring the Waikato River

The Waikato River is the lifeblood of our region. It provides drinking water for communities, a home for native fish and birds, hydropower to light our homes, and places to paddle, gather kai and swim. For Waikato River iwi, it is an ancestor and a taonga of immense cultural, spiritual and historical significance.

The restoration of the river is guided by *Te Ture Whaimana o Te Awa o Waikato – the Vision and Strategy for the Waikato River*. *Te Ture Whaimana* was developed by the Guardians Establishment Committee, formed under the Agreement in Principle between Waikato-Tainui and the Crown, and legislated in the *Waikato-Tainui Raupatu Claims (Waikato River) Settlement Act 2010*. It is a primary direction-setting document, and local authorities are legally required to give effect to it through their planning and decision-making.

The Waikato River Authority (WRA), which is governed by a joint river iwi-Crown board, is the custodian of *Te Ture Whaimana*. The WRA invests millions of dollars each year in projects to restore and protect the Waikato and Waipā rivers and their catchments.

The vision of *Te Ture Whaimana* is for a future where a healthy Waikato River sustains abundant life and prosperous communities who, in turn, are all responsible for restoring and protecting the health and wellbeing of the Waikato River, and all it embraces, for generations to come.

Delivering on objectives

Te Ture Whaimana has 13 objectives – a number are related. The work we do often helps deliver on more than one objective. In 2026/27, we will support the restoration and protection of the health and wellbeing of the Waikato River in the following ways.

Relationships

We will work with Waikato River iwi authorities to co-develop a reporting framework designed to demonstrate how our mahi gives effect to *Te Ture Whaimana* in a way that provides a consolidated view and valuable insights to support decision making.

Strategy and policy development

In 2026/27, we will continue to work on the following plans and policies.

- **Proposed Waikato Regional Coastal Plan:** The coastal marine area in the lower Waikato River is subject to consideration of *Te Ture Whaimana*. We continue to work through the appeals process – 14 appeals were received after the decision to adopt the proposed plan was notified in October 2025.
- **Proposed Waikato Regional Plan Change 1:** The plan seeks to reduce the level of contaminants entering the Waikato and Waipā river catchments to help achieve the goals of *Te Ture Whaimana o Te Awa o Waikato*, the Vision and Strategy for the Waikato River. In June 2026 the Environment Court directed Waikato Regional Council to make 20 specific changes to finalise this landmark plan, which were due to be completed by 21 July. Staff are continuing to work on practical advice and support for farmers and growers.
- **Freshwater Policy Review:** As the primary direction setting document for freshwater management for the Waikato and Waipā catchments, *Te Ture Whaimana* is significant to our Freshwater Policy Review. We are having to remain flexible in our Freshwater Policy Review while national RMA reform plays out, as the reform will have wide-ranging implications for freshwater management.

Regional consenting and compliance activities

Te Ture Whaimana guides the way we administer resource consents, with applicants having to consider the potential effects of their consent application on the Waikato River and explain how their activity will improve the quality of the river.

Monitoring consents and permitted activities, and investigating alleged breaches of rules and regulations, remain key parts of our business as usual. We will continue to hold people accountable for significant non-compliance or undertaking activities that adversely affect the environment, including the Waikato and Waipā rivers.

Ecological health

In 2026/27, we will continue our work to protect and enhance significant sites, fisheries, flora and fauna across the Waikato and Waipā rivers and catchments. This includes riverbank erosion protection works and planting riparian margins, which help improve water quality, in-stream habitat and food sources for our native fish. And we'll continue to support numerous iwi and community groups undertaking restoration projects with co-funding and technical support.

Working with key partners, including WRA, we have developed the *Waikare-Whangamarino Action Plan*, which is due for public release in June 2026. This plan, guided by the vision of *Te Ture Whaimana*, sets out actions to deliver measurable environmental improvements to protect and restore Lake Waikare and Whangamarino Wetland.

We are also part of the Upper Waikato Algal Blooms Working Group, that includes representation from river iwi, WRA, Taupō District Council, Let's Be Clear Trust, Mercury NZ and Dairy NZ and works to improve understanding and management of algal blooms in Waikato hydrolakes. There have been significant community concerns about harmful algal blooms in the upper river (Lakes Maraetai, Ohakuri) and we are increasing monitoring efforts to inform future responses.



Ngā tīpako pūtea

Financial highlights 2026/27

Year three of the 2024-2034 Long Term Plan

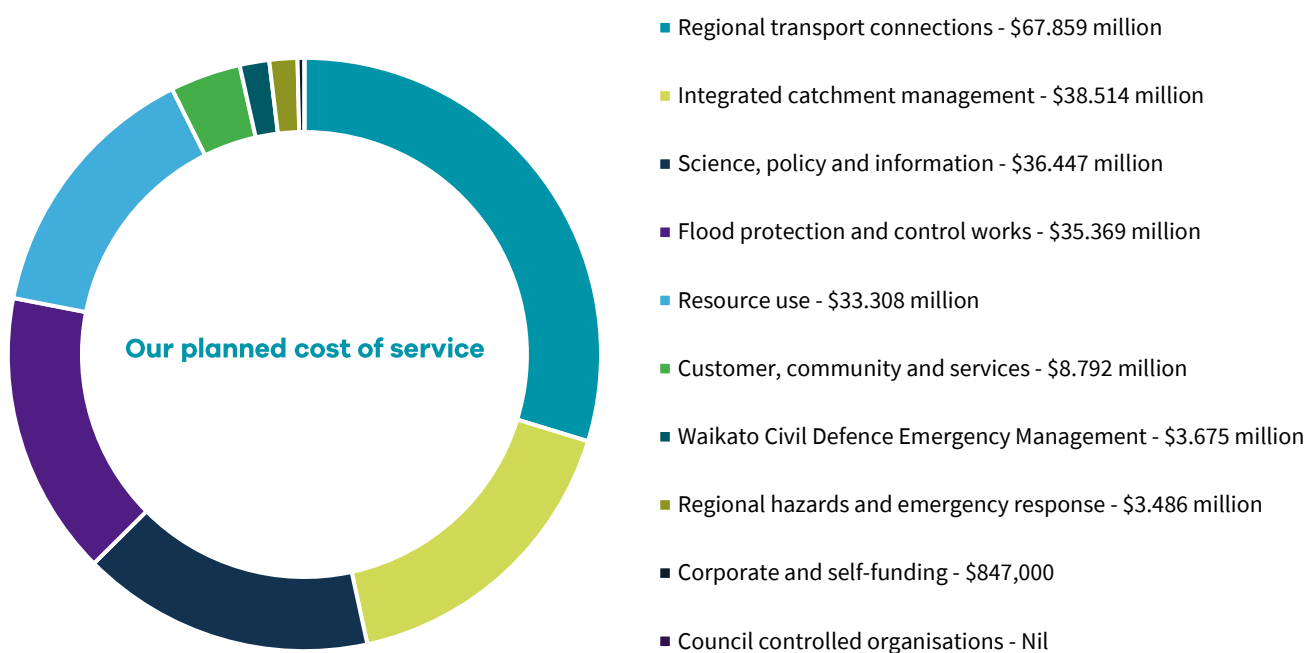
The total revenue budget for 2026/27 is \$227.516 million, down from \$237.867 million projected in year three of the LTP. Contributing to the lower rates requirement was a decision to use an unallocated surplus of \$2.5 million, as a one-off offset to general rates, and changes staff and elected members made through the budget setting process. The NZ Transport Agency Waka Kotahi also agreed to support the Te Huia trial extension for another 12 months with 60 per cent central government funding. This resulted in a cost saving of \$671,000.

Overall, a conservative approach has been taken in preparing the budget and to keeping the rates increase below earlier projections.

Due to the changes in this annual plan, compared to year three of 2024-2034 Long Term Plan, adjustments have been made to our cost of service and capital expenditure for 2026/27.

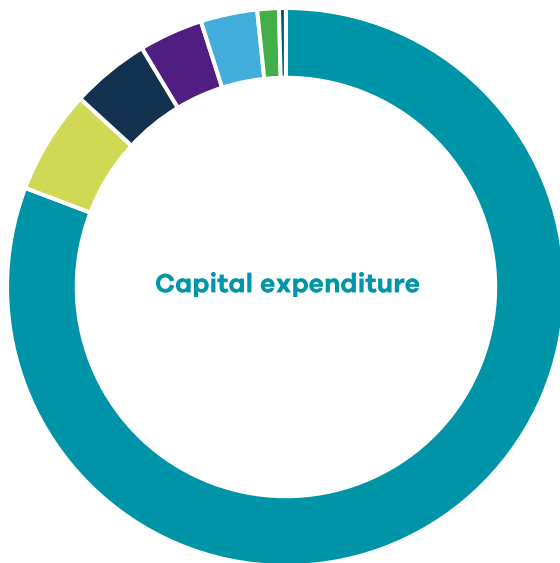
Cost of service

Our total cost of service budget for 2026/27 is now \$228.298 million, compared to the \$232.977 million proposed in year three of our LTP.



Capital expenditure

Our total capital expenditure budget for 2026/27 is \$24.025 million, compared to the \$20.999 million originally budgeted in year three of our 2024-2034 Long Term Plan.



- Flood protection and control works - \$19.407 million
- Science, policy and information - \$1.446 million
- Regional transport connections - \$1.097 million
- Corporate, self-funding and finance - \$891,000
- Customer, community and services - \$788,000
- Integrated catchment management - \$300,000
- Resource use - \$97,000
- Waikato Civil Defence Emergency Management - Nil
- Regional hazards and emergency response - Nil

Funding our work

Rates fund 69 per cent of our cost of service in 2026/27.

This annual plan sees an increase in the rates revenue requirement from current ratepayers of 0.9 per cent for 2026/27, which is down on the 1.4 per cent estimated in February's draft annual plan budget.

Rates collected through the General Rate and Uniform Annual General Charge have decreased 2.4 per cent, while the targeted rates have increased an average of 3.6 per cent.

The total rates you pay depends on the area you live in and the services you receive. The graph below shows all our sources of income for 2026/27.



- Targeted rates - \$89.031 million
- General rates - \$68.611 million
- Government grants - \$30.780 million
- Other income - \$14.760 million
- Direct charges - \$8.732 million
- Consent holder charges - \$6.114 million
- Investment fund capital protection income - \$4.291 million
- Investment fund distribution income - \$3.578 million
- Interest income - \$1.620 million

Section 2

Ko ngā momo mahi
Groups of activities

Kiritaki, hāpori, me ngā ratonga

Customer, community and services

Our work in this area includes **governance** activities, **iwi Māori partnerships**, **planning and reporting** and **community support**.

These activities help support a **healthy environment**, **vibrant communities** and a **strong economy**, and the strategic priorities **future-fit organisation** and **productivity and prosperity**.

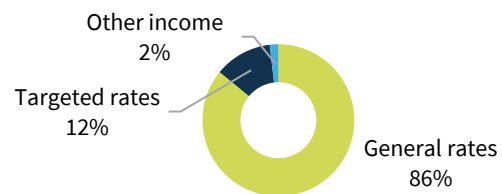
They provide opportunities for community engagement with the council, allowing residents to share their feedback, opinions and aspirations for the future. They identify how our work supports the achievement of outcomes that positively impact communities. And they ensure our region's strong cultural heritage is considered and reflected in the work we do.

Our spending in 2026/27

Operating expenditure: \$8.792 million

Capital expenditure: \$788,000

Our funding



Our plans for 2026/27

- Support staff to understand and appreciate Māori worldview so they can work more effectively with mana whenua in our region.
- Facilitate active iwi participation in the council's collaborative programmes and projects using the iwi capacity fund.
- Administer the council's partnership funding in line with priorities and strategic outcomes.
- Ensure decision making through our democratic processes is conducted in an open and transparent manner.
- Ensure fit-for-purpose statutory planning and reporting processes are in place that enable our communities to have input into our planned activities and funding.
- Participate in forums and discussions, helping shape future legislative and governance frameworks.

Key levels of service

Ensure council meetings are open to the public (unless legislative grounds exist to exclude the public).

Support a Treaty-based partnerships programme in our engagement with iwi Māori.



Te Rakau Whakamarumaruru ā Rohe o Waikato

Waikato Civil Defence Emergency Management Group

We are the administering authority for the **Waikato Civil Defence Emergency Management Group (CDEM)**, as required under the *CDEM Act 2002*.

This activity primarily contributes to **vibrant communities**.

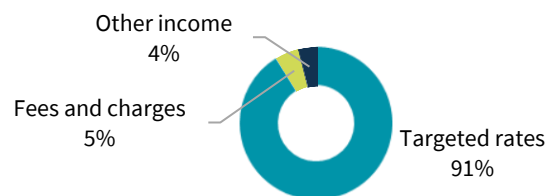
Civil Defence Emergency Management supports communities by enhancing community resilience. It ensures people, organisations and businesses are well prepared for emergency events, minimising the impact of disasters when they occur and supporting swift recovery efforts. This preparedness protects lives and property. It also safeguards future income and employment opportunities, contributing to the overall wellbeing and economic stability of the region.

Our spending in 2026/27

Operating expenditure: \$3.675 million

Capital expenditure: Nil

Our funding



Our plans for 2026/27

- Implement *Group Plan Actions 2026/27* to guide regional emergency management priorities and actions.
- Strengthen relationships with iwi and mana whenua through co-created joint projects that support Māori-led preparedness, response and resilience.
- Identify and analyse the impacts of significant and credible disasters on Waikato communities.
- Improve understanding of hazard risk across infrastructure systems and work with partners to support the implementation of risk reduction measures that enhance the resilience of critical lifelines and services.
- Increase community participation in emergency management by supporting individuals, whānau and communities to understand the risks they face and take effective action to prepare for, respond to and recover from emergencies.
- Develop a shared emergency management information system that enhances situational awareness and enables coordinated, efficient and effective response and recovery operations across the region.
- Implement pre-planning for recovery, including undertaking pre-disaster recovery planning for credible high-impact scenarios.

Key levels of service

Increase the percentage of staff trained and available for Civil Defence activation events.



Ngā mahi hei ārai, hei ārahi hoki i ngā waipuke

Flood protection and control works

Our work in this area includes **flood protection, land drainage** and **river management**.

These activities contribute to a **healthy environment, vibrant communities** and a **strong economy**, and the strategic priority **building regional resilience**.

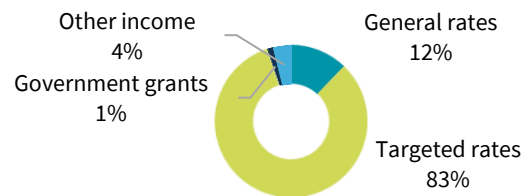
They help safeguard public and private assets and investments that provide economic stability for communities and the region. They also contribute to maintaining the natural environment through the rehabilitation and preservation of river channels and riparian areas.

Our spending in 2026/27

Operating expenditure: \$35.369 million

Capital expenditure: \$19.407 million

Our funding



Our plans for 2026/27

- Plan for the implementation of the *Infrastructure Strategy* for our region, which includes the investigation of nature-based solutions to help mitigate flooding.
- Operate and maintain our flood protection and land drainage infrastructure.
- Continue work to construct a replacement pump station at Island Block.
- Continue our upgrade of stopbanks along the lower Waikato and lower Piako rivers.
- Continue the upgrades of floodgates in the lower Waikato catchment.
- Continue fencing and planting activities within the Thames Valley Drainage Scheme.
- Maintain river management programmes to reduce erosion, increase the resilience of priority rivers and recover from the 2026 flood events.
- Continue the Kānoa – Regional Economic Development and Investment Unit erosion and sediment reduction projects, co-funded by rates collected within the Waikato-Waipā, West Coast and Coromandel targeted rating areas.

Key levels of service

Maintain, repair and renew flood protection and control works to key standards defined in relevant planning documents.

Implement flood recovery plans after major events.

Complete regional risk-factor review.

Maintain channel capacity and stability of priority rivers and streams in each catchment zone.



Te whakahaere ā-tōpū i te rauwiringa wai

Integrated catchment management

Our work in this area includes **biodiversity** protection and restoration, **biosecurity** and **catchment planning and management**.

These activities help support a **healthy environment**, **vibrant communities** and a **strong economy**, and the strategic priority **sustaining natural resources**.

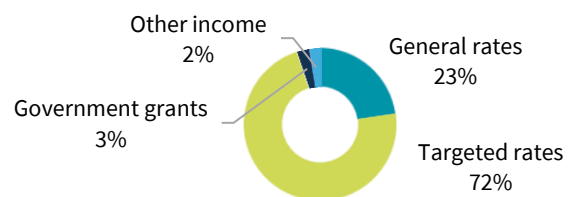
They help improve our natural environment, prevent the loss of natural amenity for the benefit of all our communities and protect employment and income opportunities through the removal of pests.

Our spending in 2026/27

Operating expenditure: \$38.514 million

Capital expenditure: \$300,000

Our funding



Our plans for 2026/27

- Support the region's communities, iwi and landowners to protect kauri.
- Develop and implement a comprehensive surveillance programme for alligator weed and yellow flag iris.
- Support the transition to long term management of both invasive freshwater clams (*Corbicula*) and *Caulerpa* seaweed.
- Grow the Natural Heritage Partnership Programme with increased funding for community groups.
- Develop a Regional Catchment Management Framework.
- Implement harbour catchment management plans for the west coast harbours (Whāingaroa, Aotea and Kāwhia).
- Continue delivery of co-funded partnership programmes to support river and catchment management initiatives.

Key levels of service

Deliver 20 on-the-ground projects on private land in high-priority ecosystems.

Fund 65 community groups through the Natural Heritage Partnership Programme.

Reduce animal pest populations at identified sites with assessed biodiversity values.

Implement catchment plans to reduce erosion, improve water quality and enhance biodiversity.



Mōreatanga ā rohe me te whakarata ohotata

Regional hazards and emergency response

Our work in this area includes supporting **resilient communities** and the **Waikato Regional Council emergency response**.

These activities contribute to **vibrant communities** and a **strong economy**, and the strategic priority **building regional resilience**.

They help support communities to make informed decisions about their own wellbeing, as well as helping to protect people in the event of an emergency. The work we do strengthens community networks and supports businesses and individuals to be more resilient.

Our spending in 2026/27

Operating expenditure: \$3.486 million

Capital expenditure: Nil

Our funding

Fees and charges

11%



General rates
89%

Our plans for 2026/27

- Collaborate with territorial authorities, iwi and communities to provide natural hazard risk and resilience information as they work through the adaptation planning process.
- Support territorial authorities to advance their climate change risk assessments.
- Engage with iwi and key stakeholders on a regional resilience framework that will set out how we'll prioritise our support for community adaptation.
- Undertake enhanced water resource modelling across the region to assist with internal decision making and to provide advice and information to our iwi partners, territorial authorities and communities.
- Continue training and exercises to ensure we are response-ready and capable at all times.

Key levels of service

Achieve a 95 per cent customer satisfaction rate for our flood warning text alert system.

Undertake readiness exercises to hone our response to marine oil spills.



Ngā ara hono ā-rohe

Regional transport connections

Our work in this area includes **public transport operations**, **interregional passenger rail**, and **transport strategy and delivery**.

These activities contribute to a **healthy environment**, **vibrant communities** and a **strong economy**, and the strategic priority **optimised transport system**.

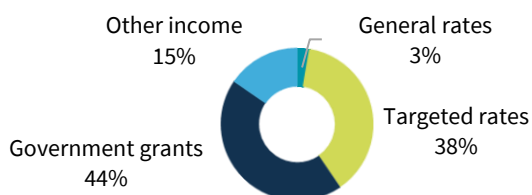
They provide communities in the Waikato region with affordable transport options to access jobs, education, essential services, recreational and social activities, and community events. They also help to limit congestion by encouraging greater use of public transport, reducing the use of single occupancy vehicles and cutting carbon emissions in the process.

Our spending in 2026/27

Operating expenditure: \$67.859 million

Capital expenditure: \$1.097 million

Our funding



Our plans for 2026/27

- Review and update the *Regional Land Transport Plan*.
- Continue with procurement of new bus service networks for Hamilton City and the Waikato, Hauraki, Matamata-Piako and Thames Coromandel districts, approving contracts and beginning mobilisation (new contracts due to launch in November 2027 and July 2028).
- Support the transition to the Motu Move National Ticketing System for the Waikato region in conjunction with NZ Transport Agency Waka Kotahi.
- Implement a new public transport brand across the region.
- Continue to collaborate with other councils to deliver the *Hamilton-Waikato Metropolitan Spatial Plan*.
- Operate the Waikato to Auckland passenger rail service Te Huia during the final year of its five-year trial.

Key levels of service

Increase the number of bus trips per capita year on year.

Ensure at least 73 per cent of bus departures are on time, in accordance with the timetable.

Increase passenger rail patronage year on year.



Te Whakamahinga o te taiao

Resource use

Our work in this area includes **regional consenting, regional compliance, maritime services, community education** and **primary industry engagement**.

These activities contribute to a **healthy environment, vibrant communities** and a **strong economy**, and the strategic priority **sustaining natural resources**.

They enable the sustainable use of natural resources, which supports the generation of income and employment, thereby providing financial security to our communities. The activities also support industries to be compliant with regulations.

This is balanced with protecting the values of those resources, ensuring they can be used and enjoyed by future generations.

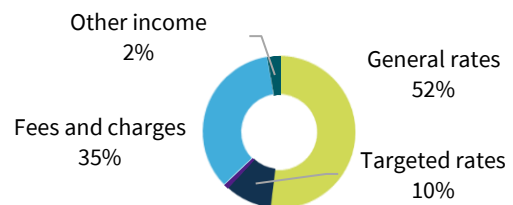
The activities also support community groups to make environmental improvements, and our maritime services maintain safe and navigable waterways in the region.

Our spending in 2026/27

Operating expenditure: \$33.308 million

Capital expenditure: \$97,000

Our funding



Our plans for 2026/27

- Continue to provide maritime services to maintain safe and navigable waterways in the region, including maritime safety functions at the Port of Taharoa.
- Continue to support the rural sector as they work to meet their regulatory obligations.
- Continue to deliver our community education programmes.
- Work to efficiently and effectively implement *Plan Change 1*.
- Continue to provide efficient and effective consenting, compliance monitoring and enforcement processes that enable the sustainable management of natural resources.
- Prepare for successful transition to the new resource management system.
- Implement a planned and strategic approach to managing derelict vessels.

Key levels of service

Ensure at least 95 per cent of resource consents are processed within RMA time frames.

Maintain a 24-hour, seven-day-a-week response service for environmental incidents.

Maintain safe and navigable waterways to protect the people who use them.

Monitor our highest priority consented sites.



Pūtaiao, kaupapahere me te mōhiohio

Science, policy and information

Our work in this area includes **environmental monitoring, environmental science and information, social and economic information, spatial information** services, **resource management policy** and **strategic policy implementation**.

These activities contribute to a **healthy environment, vibrant communities** and a **strong economy**, and the strategic priorities **future-fit organisation, productivity and prosperity, building regional resilience** and **sustaining natural resources**.

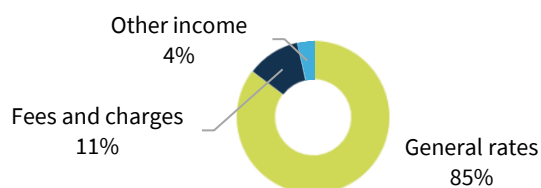
They help support an environment that can sustain the regional economy, and a healthy community, by ensuring land is used and managed well, fresh water is available, biodiversity is protected and the air is kept clean.

Our spending in 2026/27

Operating expenditure: \$36.447 million

Capital expenditure: \$1.446 million

Our funding



Our plans for 2026/27

- Test alternative funding models for our flood management, river control works and drainage services and engage on recommended options that will deliver a sustainable model for communities.
- Continue to identify and test opportunities to address peat subsidence and associated greenhouse gas emissions in the Waikato region.
- Implement the *Lake Waikare and Whangamarino Wetland Catchment Action Plan*.
- Continue a programme of work to increase coastal water quality monitoring in the Firth of Thames.
- Progress the Regional Coastal Plan through the Environment Court appeals process.
- Progress the implementation of *Plan Change 1* once a decision is received from the Environment Court.
- Continue to advocate on behalf of the region regarding legislative changes from central government.
- Guide the organisation's implementation of a new resource management system, including the development of a *Regional Spatial Plan*.

Key levels of service

Undertake state of environment reporting.

Ensure swimmability data is uploaded weekly during the recreational bathing season.

Provide high quality information and data to key decision makers and the community.

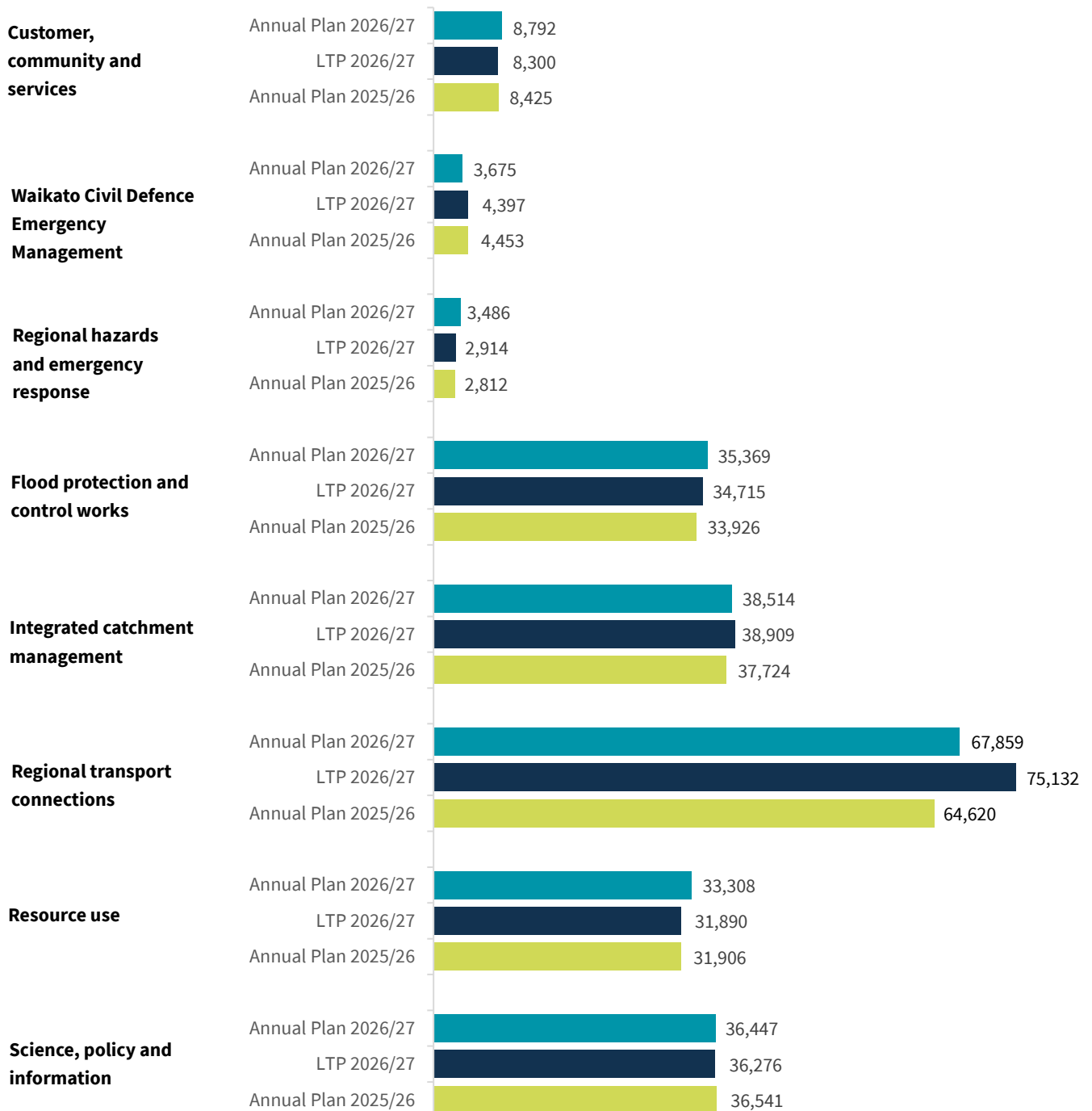
Ensure data is available at least 98 per cent of the time during flood events.



Whakapaunga utu mō ia momo mahi

Operational expenditure by group of activities

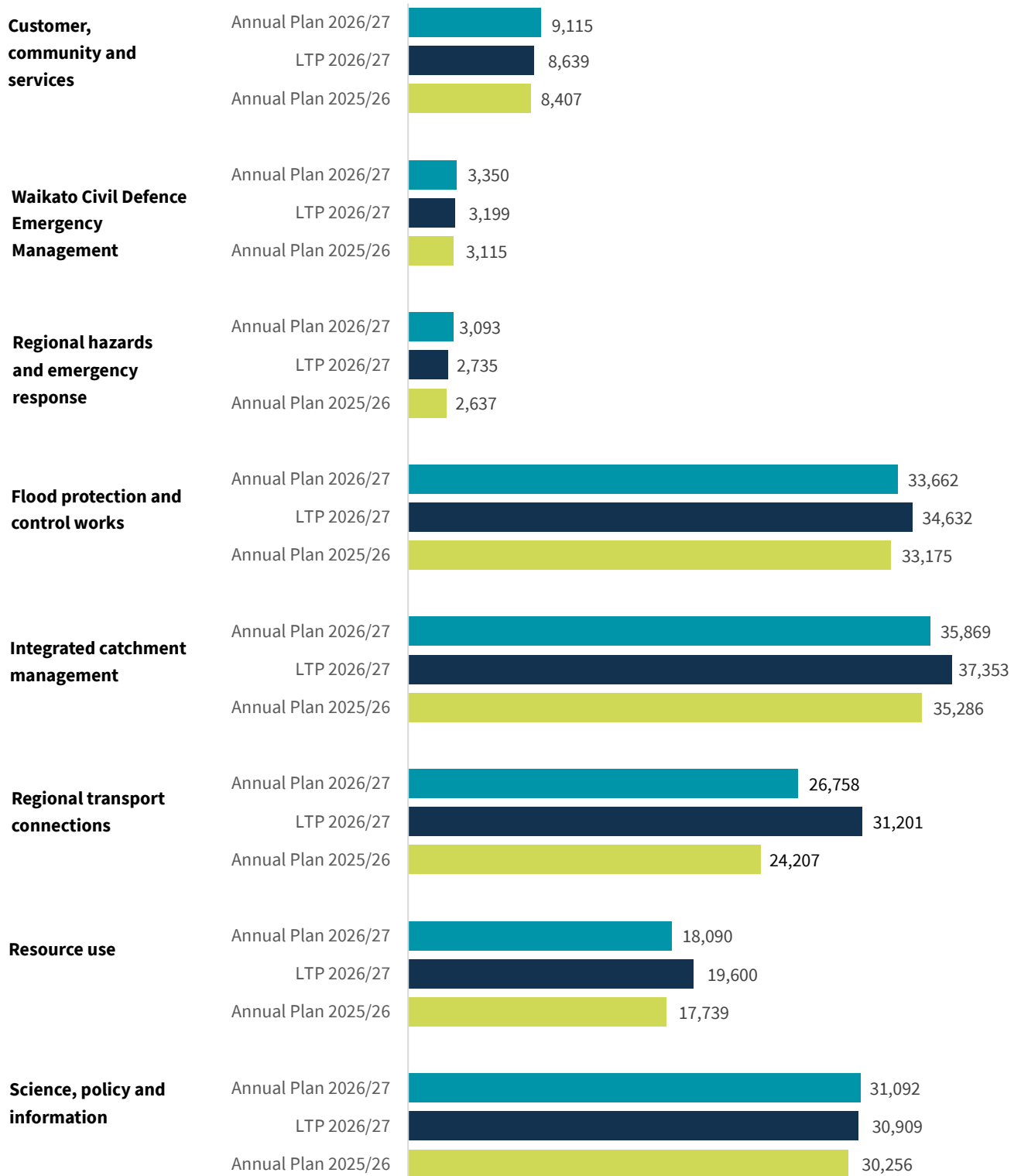
Operational Expenditure (\$000)



Utunga reiti mō ia momo mahi

Rates revenue by group of activities

Rates revenue (\$'000)



Section 3
Pūtea
Finances

Ngā tauākī pūtea ki te pae

Prospective financial statements

The following pages present our financial projections for 2026/27, including:

- our sources of income and where we plan to spend it
- the effect of planned income and expenditure on the overall net worth of the council
- what the council owes and owns
- the forecast cash payments and receipts for each year
- additional supporting information.

The prospective statement of financial position is based on the estimated financial position at 1 July 2026. This position differs from the estimated financial position at 30 June 2025 – which was included in the *2024-2034 Long Term Plan (LTP)* – and means the projected opening balances applied to the *2026/27 Annual Plan* differ from those assumed in the LTP.

The prospective financial information presented is based on best estimate assumptions. While every care has been taken in preparing the prospective financial information, the actual results may differ, and these differences may be material.

The forecasts are based on assumptions and information available to Waikato Regional Council in May 2026. Actual financial results have been incorporated to the extent they affect the opening forecast prospective position at 1 July 2026. Comparative information provided for 2025/26 is as presented in this annual plan. There is no intention to update the prospective financial information after the finalisation of this annual plan.

The forecast financial information from page 24 to page 108 has been prepared in accordance with the council's current accounting policies, as specified on page 41. The forecast financial information presented in this plan has been prepared in compliance with *PBE FRS 42: Prospective Financial Statements*.

Prospective statement of comprehensive revenue and expense

| | 2025/26 Annual Plan | 2026/27 Annual Plan | 2026/27 LTP |
|--|------------------------|------------------------|----------------|
| | \$000 | \$000 | \$000 |
| General rates | 48,588 | 46,537 | 50,433 |
| Total UAGC rate revenue | 19,340 | 20,774 | 20,510 |
| Total all property rates | 67,928 | 67,311 | 70,943 |
| Targeted rates | | | |
| - Civil defence | 3,115 | 3,350 | 3,199 |
| - Regional services fund | 724 | 734 | 735 |
| - Natural heritage | 2,917 | 2,962 | 2,981 |
| - Stock truck effluent | 18 | 52 | 46 |
| - Waikato regional theatre rate | 412 | 403 | 423 |
| - Biosecurity | 13,901 | 14,545 | 15,225 |
| - Transport | 21,994 | 24,970 | 28,693 |
| - Asset management schemes | 38,721 | 39,128 | 40,138 |
| - Primary industry compliance | 2,854 | 2,887 | 3,365 |
| Total targeted rate revenue | 84,656 | 89,031 | 94,805 |
| Total rate revenue | 152,584 | 156,341 | 165,748 |
| Rates penalty income | 1,800 | 2,100 | 1,451 |
| Rates remissions granted | (775) | (800) | (650) |
| Net rates revenue | 153,609 | 157,641 | 166,549 |
| Government grants | 27,890 | 30,780 | 33,224 |
| Direct charges | 8,340 | 8,732 | 8,474 |
| Consent holder charges | 6,011 | 6,114 | 6,070 |
| Investment fund distribution income | 4,450 | 3,578 | 4,733 |
| Investment fund capital protection income | 4,122 | 4,291 | 2,682 |
| Interest income | 1,422 | 1,620 | 1,920 |
| Other income | 15,643 | 13,657 | 13,449 |
| Royalties | 200 | 200 | 120 |
| Rental income | 758 | 903 | 646 |
| Other gains/(losses) | | | |
| Total revenue | 222,445 | 227,516 | 237,867 |
| Operating expenditure | 133,467 | 138,118 | 141,980 |
| Employee benefit expenses | 71,259 | 72,991 | 70,592 |
| Interest expense | 2,990 | 3,093 | 4,639 |
| Depreciation and amortisation | 14,497 | 14,096 | 15,766 |
| Total cost of service | 222,213 | 228,298 | 232,977 |
| Operating surplus/(deficit) before taxation | 232 | (782) | 4,890 |
| Share of associate surplus/(deficit) | - | - | - |

| | | | |
|---|----------------|----------------|--------------|
| Surplus/(deficit) before income tax | 232 | (782) | 4,890 |
| Income tax expense | - | - | - |
| Net surplus/(deficit) after taxation | 232 | (782) | 4,890 |
| Other comprehensive revenue and expenses | | | |
| Gain/(loss) on property, plant and equipment revaluations | 16,936 | - | - |
| Total other comprehensive revenue and expenses | 17,168 | (782) | 4,890 |
| Total comprehensive revenue and expenses | 17,168 | (782) | 4,890 |
| Transfer to / (from) reserves | 18,898 | 774 | 5,298 |
| Total comprehensive revenue and expenses after reserve transfers | (1,730) | (1,556) | (408) |

Summary cost of service statement

| Consolidated | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|---|------------------------------------|------------------------------------|-------------------------|
| Revenue | | | |
| Customer, community and services | 8,613 | 9,285 | 8,792 |
| Waikato civil defence emergency management | 4,453 | 3,675 | 4,397 |
| Regional hazards and emergency response | 2,812 | 3,486 | 2,914 |
| Flood protection and control works | 34,722 | 35,471 | 35,519 |
| Integrated catchment management | 37,057 | 37,725 | 38,911 |
| Resource use | 28,541 | 29,282 | 30,284 |
| Science, policy and information | 35,587 | 36,447 | 36,276 |
| Regional transport connections | 61,157 | 66,044 | 73,159 |
| Corporate and self funding | 9,392 | 6,104 | 7,498 |
| Council controlled organisations | 111 | - | 116 |
| Total revenue | 222,445 | 227,516 | 237,867 |
| Expenditure | | | |
| Customer, community and services | 8,425 | 8,792 | 8,300 |
| Waikato civil defence emergency management | 4,453 | 3,675 | 4,397 |
| Regional hazards and emergency response | 2,812 | 3,486 | 2,914 |
| Flood protection and control works | 33,926 | 35,369 | 34,715 |
| Integrated catchment management | 37,724 | 38,514 | 38,909 |
| Resource use | 31,906 | 33,308 | 31,890 |
| Science, policy and information | 36,541 | 36,447 | 36,276 |
| Regional transport connections | 64,620 | 67,859 | 75,132 |
| Corporate and self funding | 1,695 | 847 | 330 |
| Council controlled organisations | 111 | - | 116 |
| Total expenditure | 222,213 | 228,298 | 232,977 |
| Net surplus/(deficit) before reserve transfers | 232 | (782) | 4,890 |
| Gain/(loss) on property, plant and equipment revaluations | 16,936 | - | - |
| Transfer to / (from) reserves | 18,898 | 774 | 5,298 |
| Net operating surplus / (deficit) | (1,730) | (1,556) | (408) |
| Loan drawdown/(repayment) | 841 | 983 | (1,337) |
| | (889) | (573) | (1,745) |

Prospective statement of changes in net assets/equity

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|--|---------------------------------|---------------------------------|-------------------------|
| Equity at 1 July | 1,099,724 | 1,135,245 | 1,104,200 |
| Total comprehensive income | 17,168 | (782) | 4,890 |
| Equity at 30 June | 1,116,892 | 1,134,463 | 1,109,090 |
| Components of equity | | | |
| Retained earnings at beginning of year | 207,974 | 199,960 | 205,533 |
| Net surplus / (deficit) for the year | 232 | (782) | 4,890 |
| Net transfer (to) / from reserves | (1,962) | (774) | (5,298) |
| Retained earnings at end of year | 206,244 | 198,404 | 205,125 |
| Council created reserves at beginning of year | 85,411 | 92,631 | 71,835 |
| Transfer to / (from) retained earnings | 1,962 | 774 | 5,298 |
| Council created reserves at end of year | 87,373 | 93,406 | 77,132 |
| Revaluation reserves at beginning of year | 806,339 | 842,654 | 826,832 |
| Net transfer to / (from) retained earnings | 16,936 | - | - |
| Revaluation reserves at end of year | 823,275 | 842,654 | 826,832 |
| Total equity at end of year | 1,116,892 | 1,134,463 | 1,109,090 |

Prospective statement of financial position

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|---|---------------------------------|---------------------------------|-------------------------|
| Current assets | | | |
| Cash and cash equivalents | 4,314 | 4,859 | 4,829 |
| Trade and other receivables | 28,194 | 24,747 | 27,613 |
| Prepayments | 1,881 | 1,367 | 3,313 |
| Inventories | 1,521 | 2,051 | 1,430 |
| Work in progress | 1,554 | 1,589 | 1,577 |
| Other financial assets | 6,000 | 6,000 | 19,000 |
| Derivative financial instruments | 776 | 9 | - |
| Total current assets | 44,240 | 40,622 | 57,763 |
| Non-current assets | | | |
| Financial assets | 114,352 | 116,836 | 119,998 |
| Other financial assets | 20 | 20 | 20 |
| Investments in council controlled organisations | 1,111 | 1,447 | 792 |
| Biological assets | 290 | 229 | 290 |
| Intangible assets | 4,825 | 2,296 | 3,457 |
| Property, plant and equipment | 1,048,917 | 1,072,222 | 1,058,604 |
| Derivative financial instruments | 432 | 431 | 1,467 |
| Total non-current assets | 1,169,947 | 1,193,481 | 1,184,628 |
| Current liabilities | | | |
| Trade and other payables | 29,827 | 28,515 | 37,166 |
| Employee benefit liabilities | 7,792 | 7,977 | 8,429 |
| Borrowing | 5,747 | 12,931 | 10,911 |
| Derivative financial instruments | - | - | - |
| Total current liabilities | 43,366 | 49,423 | 56,506 |
| Non-current liabilities | | | |
| Employee benefit liabilities | 1,593 | 1,798 | 2,659 |
| Derivative financial instruments | - | - | - |
| Borrowing | 52,336 | 48,419 | 74,136 |
| Total non-current liabilities | 53,929 | 50,217 | 76,795 |
| Net assets | 1,116,892 | 1,134,463 | 1,109,090 |
| Equity | | | |
| Accumulated funds | 206,244 | 198,404 | 205,125 |
| Other reserves | 910,648 | 936,059 | 903,965 |
| Total equity | 1,116,892 | 1,134,463 | 1,109,090 |

Prospective statement of cash flows

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|---|---------------------------------|---------------------------------|-------------------------|
| Receipts from customers | 182,994 | 186,695 | 194,015 |
| Grants | 27,890 | 30,780 | 33,224 |
| Investment income received | 1,422 | 1,620 | 1,920 |
| Receipt of funding on behalf of third parties | - | - | - |
| Total cash provided | 212,306 | 219,095 | 229,159 |
| Payments to suppliers | (132,593) | (137,239) | (141,308) |
| Payments to employees | (70,683) | (72,759) | (70,313) |
| Payments of funds held on behalf of third parties | - | - | - |
| Interest paid | (2,990) | (3,093) | (4,639) |
| Goods and services tax | - | - | - |
| Total cash applied | (206,266) | (213,091) | (216,260) |
| Net cash flow from operating | 6,040 | 6,004 | 12,899 |
| Loan repayments | - | - | - |
| Loan advances | - | - | - |
| Sale of intangible assets | - | - | - |
| Sale of property, plant and equipment | - | - | - |
| Sale of investments | 1,978 | 2,012 | 2,000 |
| Total cash provided | 1,978 | 2,012 | 2,000 |
| Increase in investments | 17,153 | 9,123 | (377) |
| Purchase of intangible assets | (1,058) | (520) | (603) |
| Purchase of property, plant and equipment | (25,185) | (23,505) | (20,396) |
| Total cash applied | (9,090) | (14,902) | (21,376) |
| Net cash flow from investing | (7,112) | (12,890) | (19,376) |
| Proceeds from borrowings | 12,595 | 20,121 | 18,890 |
| Repayment of borrowings | (12,073) | (13,233) | (12,049) |
| Net cash flow from financing | 523 | 6,888 | 6,841 |
| Net cash flow | (550) | 2 | 365 |
| Cash and cash equivalents at 1 July | 4,863 | 4,856 | 4,465 |
| Net increase/(decrease) in cash and cash equivalents | (550) | 2 | 365 |
| Cash and cash equivalents at 30 June | 4,313 | 4,858 | 4,829 |

Notes to the prospective financial statements

Net surplus will be used as follows:

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|--|---------------------------------|---------------------------------|-------------------------|
| Transfers to / (from) reserves | (2,160) | (3,517) | 2,616 |
| Investment fund preservation | 2,614 | 2,721 | 2,682 |
| Population growth | 1,508 | 1,570 | - |
| Transfer to / (from) retained earnings | (1,730) | (1,556) | (408) |
| Net surplus / (deficit) | 232 | (782) | 4,890 |

Main components of capital expenditure

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|----------------------------------|---------------------------------|---------------------------------|-------------------------|
| Land | - | - | - |
| Building development | 354 | 137 | 142 |
| Motor vehicles | 834 | 716 | 744 |
| Plant and equipment | 1,618 | 1,334 | 1,382 |
| Information services | 3,396 | 1,901 | 1,975 |
| Intangible assets | 1,058 | 520 | 603 |
| Furniture and fittings | 22 | 10 | 10 |
| Infrastructure | 18,962 | 19,407 | 16,143 |
| Total capital expenditure | 26,243 | 24,025 | 20,999 |

Depreciation and amortisation

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|--|---------------------------------|---------------------------------|-------------------------|
| Customer, community and services | 756 | 600 | 863 |
| Civil defence emergency management | 8 | 6 | 6 |
| Regional hazards and emergency response | 123 | - | 187 |
| Flood protection and control works | 8,365 | 9,424 | 8,180 |
| Integrated catchment management | 233 | 193 | 419 |
| Regional transport connections | 1,621 | 1,020 | 1,579 |
| Resource use | 187 | 144 | 1,066 |
| Science policy and information | 1,320 | 794 | 1,498 |
| Corporate and self funding | 1,885 | 1,915 | 1,969 |
| Council controlled organisations | - | - | - |
| Total depreciation and amortisation | 14,497 | 14,096 | 15,766 |

Other income

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|----------------------------------|---------------------------------|---------------------------------|-------------------------|
| Contributions from other parties | 5,501 | 3,315 | 3,649 |
| Infringement fines | 441 | 441 | 441 |
| Public transport fare revenue | 9,701 | 9,900 | 9,360 |
| Total other income | 15,643 | 13,657 | 13,449 |

Revenue

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 |
|----------------------|---------------------------------|---------------------------------|-------------------------|
| Exchange revenue | 68,395 | 69,433 | 70,877 |
| Non-exchange revenue | 154,050 | 158,083 | 166,990 |
| Total revenue | 222,445 | 227,516 | 237,867 |

Reserves

The council maintains the following council-created reserves.

| Reserve name | Purpose | Activities |
|---|--|----------------------------------|
| General | To smooth the costs of the triennial elections over the three-year term of the council. To smooth the costs of the development of the long term plan over the effective period of the plan. | Customer, community and services |
| Motor vehicle and plant | To recognise the difference between actual and budgeted expenditure. Reserve funds may be applied to the funding of vehicle and plant capital expenditure. | Corporate |
| Operational fixed asset depreciation | To recognise the difference between budgeted and actual operational fixed asset depreciation. To ensure that depreciation funding is not applied to general council expenditure and to address timing difference in capital expenditure occurring. | Corporate |
| Communications network | To recognise the difference between actual and budgeted expenditure. Reserve funds may be applied to the funding of communications network capital expenditure. | Corporate |
| Public transport | To recognise the difference between actual and budgeted public transport expenditure. This activity is funded through a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve balance will be held at a level that provides some mitigation against increasing costs for these services. | Regional transport connections |

| | | |
|--|--|--|
| Stock truck effluent | To allow the funding of this activity to be smoothed across financial years. | Regional transport connections |
| Investment fund capital protection | To recognise the provision for the inflation-proofing of the investment fund capital so the value of the fund is maintained in real terms. | Corporate (treasury) |
| Investment fund equalisation | To provide a smoothing of the impact of variable investment fund returns over time. The investment equalisation reserve tracks the difference between the budgeted fund return and the actual fund return each year. | Corporate (treasury) |
| Investment fund population growth | To provide for population growth pressures by ringfencing a portion of investment fund returns. The reserve tracks amounts set aside to fund population-related cost increases, ensuring these are not applied to general variances. | Corporate (treasury) |
| Research and development | To support innovation in relation to flood protection and control works, funded by general rates and to be capped at \$1.0 million. | Corporate |
| Regional Development Fund | To recognise the unallocated/unspent portion of funds collected under the Regional Development Fund. | Corporate |
| Building Act contingency | A legal contingency fund in relation to council's responsibilities under the <i>Building Act 2004</i> . Waikato Regional Council acts as the consenting authority on behalf of a number of other local authorities. | Resource use |
| Integrated regional information system (IRIS) | To allow funding for the IRIS project to be smoothed over the development period. The reserve is expected to be fully expended once the project is completed. | Corporate (council-controlled organisations) |
| Environmental initiatives | To recognise the difference between actual and budgeted expenditure in relation to the Environmental Initiatives Fund. Expenditure from the Environmental Initiatives Fund is dependent on applications received each financial year. The use of a reserve ensures that unspent funds can be accumulated across financial years. | Integrated catchment management |
| Natural heritage | To recognise the difference between actual and budgeted natural heritage expenditure. Maintenance of a reserve ensures that funds can be accumulated across financial years and paid to community groups in the year in which the funds will be used. | Integrated catchment management |
| Biosecurity | To recognise the difference between actual and budgeted biosecurity expenditure. This activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. | Integrated catchment management |
| Primary industry compliance | To recognise unallocated funding that has been provided to improvements and to support farm planning practices | Resource use |
| Civil defence | To recognise the difference between actual and budgeted expenditure in relation to this activity. The activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. | Waikato Civil Defence Emergency Management Group |
| Complaints and enforcement | To smooth the costs associated with large enforcement cases, as these occur in an <i>ad hoc</i> manner. | Resource use |

| | | |
|---|---|---|
| Contaminated land investigation | To provide funding to respond to approved contaminated land investigations. | Science, policy and information |
| Regional disaster recovery | To provide funding to respond to natural disaster events, including the funding of insurance excesses. | Integrated catchment management Flood protection and control works |
| Zone disaster recovery | To provide funding to respond to natural disaster events of up to a 20-year return period. Events of this magnitude are not covered by insurance, meaning the council needs to make its own provisions to meet costs that may be incurred. | Integrated catchment management Flood protection and control works |
| Drainage | To recognise the difference between actual and budgeted expenditure in relation to the council's land drainage functions. This activity is funded through a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Flood protection and control works |
| Watershed | To recognise the difference between actual and budgeted expenditure in relation to this catchment. This activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Integrated catchment management Flood protection and control works |
| Coromandel | To recognise the difference between actual and budgeted expenditure in relation to this zone. This activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Integrated catchment management Flood protection and control works |
| West Coast | To recognise the difference between actual and budgeted expenditure in relation to this zone. This activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Integrated catchment management Flood protection and control works |
| Waihou-Piako scheme | To recognise the difference between actual and budgeted expenditure in relation to this zone. This activity is funded by way of a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Integrated catchment management Flood protection and control works |
| Derivative financial instruments | To recognise the fluctuations in the value of derivative financial instruments. As financial instruments are held to maturity, movements in the value of the instruments at 30 June 2025 are not realised. | Corporate |
| Wharekawa Coast (Kaiaua) | To recognise the difference between actual and budgeted expenditure in relation to this zone. This activity is funded through a targeted rate. The application of a reserve ensures that the targeted rate revenue is only applied for the purpose it was charged. The reserve also recognises revenue generated to fund capital expenditure. | Integrated catchment management Flood protection and control works |

| | | |
|----------------------------------|---|-----------|
| Prior year surplus | A council-owned reserve for the management of operating surplus funds and their use across financial years. | Corporate |
| Asset revaluation reserve | To recognise the change in asset values as a result of the revaluation process. | Corporate |

The following reserve movements are projected for this annual plan.

| | 2026/27 Opening reserve balance | Transfer to / (from) reserve Annual Plan | 2026/27 Closing reserve balance | Closing reserve balance per LTP |
|--------------------------------------|--|---|--|--|
| | \$000 | \$000 | \$000 | \$000 |
| General | (222) | 184 | (38) | 134 |
| Motor vehicles and plant | 1,287 | 82 | 1,369 | 851 |
| Operational fixed asset depreciation | 747 | - | 747 | 447 |
| Communications network | 280 | - | 280 | 380 |
| Public transport | 3,725 | (722) | 3,003 | 106 |
| Stock truck effluent | 1,065 | - | 1,065 | 764 |
| Investment fund capital protection | 34,878 | 2,721 | 37,599 | 34,186 |
| Investment fund equalisation | (133) | 1,566 | 1,433 | 1,316 |
| Investment fund population growth | - | 1,570 | 1,570 | - |
| Research and development | 250 | 250 | 500 | - |
| Regional development fund | 3,779 | (302) | 3,477 | 3,979 |
| Building act contingency | 75 | - | 75 | 90 |
| IRIS | 348 | - | 348 | 308 |
| Environmental initiatives | 162 | (8) | 154 | 58 |
| Natural heritage | 1,581 | 8 | 1,589 | 262 |
| Biosecurity | 3,417 | (575) | 2,842 | 635 |
| Permitted activity monitoring | 1,812 | (800) | 1,012 | 407 |
| Civil defence | 77 | - | 77 | (60) |
| Complaints and enforcement | 72 | - | 72 | 72 |
| Contaminated land investigation | 400 | - | 400 | 399 |
| Hauraki plan change | 0 | - | 0 | 0 |
| Regional disaster recovery | 2,896 | 154 | 3,050 | 3,285 |
| Zone disaster recovery | 3,873 | 199 | 4,072 | 4,255 |
| Drainage | (1,337) | (277) | (1,614) | (1,492) |
| Watershed | 24,929 | 120 | 25,049 | 16,317 |
| Coromandel | 5,036 | (257) | 4,779 | 4,626 |
| West Coast | 1,213 | - | 1,213 | 714 |
| Waihou-Piako scheme | (1,128) | (79) | (1,207) | 2,483 |
| Resilient development | 20 | - | 20 | - |
| Derivative financial instruments | 440 | - | 440 | 1,490 |
| Primary industry compliance | - | - | - | 793 |
| Lower Waikato flood community works | (168) | - | (168) | - |
| Wharekawa Coast (Kaiaua) | (76) | - | (76) | - |
| Prior year surplus | 3,334 | (3,060) | 274 | 330 |

| | | | | |
|--------------------------------|----------------|------------|----------------|----------------|
| Asset revaluation reserve | 842,654 | - | 842,654 | 826,832 |
| Total reserve transfers | 935,285 | 774 | 936,059 | 903,965 |

Accounting policies

Reporting entity

Waikato Regional Council is a territorial local authority governed by the *Local Government Act 2002* and is domiciled in New Zealand. The main purpose of these prospective financial statements is to provide users with information about core services that the council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much Waikato Regional Council requires in rates to fund the intended levels of service. The prospective financial statements may not be suitable for any other purpose.

The primary objectives of Waikato Regional Council are to provide local infrastructure, local public services, and to perform regulatory functions for the community. The council does not operate to make a profit. Accordingly, Waikato Regional Council has designated itself a public benefit entity and applies International Public Sector Accounting Standards for Tier1 organisations.

These prospective financial statements comply with PBE standards.

These prospective financial statements were authorised for issue by the council on 25 June 2026. In authorising these prospective financial statements for issue, the council acknowledges its responsibility for the prospective financial statements, including the appropriateness of the assumptions and all other required disclosures.

Statement of compliance and basis of measurement

The prospective financial statements of Waikato Regional Council have been prepared in accordance with the requirements of the *Local Government Act 2002*, which includes the requirement to comply with New Zealand's generally accepted accounting practice.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and financial instruments (including derivative instruments). These are detailed in the specific policies below.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

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

Significant accounting policies

Foreign currency transactions

The functional and presentation currency is New Zealand dollars. Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from settlement of such transactions are recognised in the surplus or deficit.

Property, plant and equipment

Property, plant and equipment consist of:

- operational assets – including land, buildings, plant and equipment, motor vehicles, leasehold improvements, computer equipment and office furniture
- infrastructure assets – the flood protection and erosion control assets owned by Waikato Regional Council.

Property, plant and equipment is shown at cost or valuation less accumulated depreciation and impairment losses.

Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

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

Disposals

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

Subsequent costs

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

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

Depreciation

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

| Operational assets | Useful life (years) |
|---------------------------|----------------------------|
| Buildings | 25 – 75 |
| Leasehold improvements | 15 |
| Motor vehicles | 7.5 |
| Computer equipment | 4 – 5 |
| Office furniture | 7.5 |
| Plant and equipment | 7.5-15 |

| Infrastructural assets | Useful life (years) |
|-------------------------------|----------------------------|
| Bridges | 50 – 100 |
| Channels | 25-100 |
| Control gates | 15-100 |
| Culverts | 30-100 |
| Debris traps | 100 |
| Detentions | 15-100 |
| Drop structures | 50-80 |
| Fencing | 30 |
| Floodgates | 20-100 |
| General structures | 20-100 |
| Plantings | Not depreciated |
| Pump stations | 10-100 |
| Retaining structures | 30-100 |
| River training works | 30-100 |
| Stopbanks | 20-100 |
| Weirs | 100 |

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

Revaluation

Land and buildings and infrastructure assets are revalued with sufficient regularity to ensure their carrying amount does not differ materially from fair value and at least every

three years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve inequity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive income but is recognised in the surplus or deficit. Any subsequent increase in revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive income.

Intangible assets

Software acquisition and development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by the Waikato Regional Council are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

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

Costs associated with development and maintenance of the council's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful life and associated amortisation rate of asset to be amortised have been estimated as follows.

| | | |
|-------------------|---------|-------------------------|
| Computer software | 4 years | (25 per cent per annum) |
|-------------------|---------|-------------------------|

Impairment of property, plant and equipment and intangibles

The carrying values of operational buildings, plant and equipment and infrastructural assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

Intangible assets subsequently measured at cost that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Waikato Regional Council's assets do not generate direct cash inflows and cannot be grouped into cash generating units. Therefore, the council does not group its assets into cash generating units to assess impairment. The council instead annually tests for internal and external factors which may indicate that the carrying value of its assets exceeds depreciated replacement cost, which would indicate impairment has occurred.

If any such indication exists, and where the carrying values are found to exceed the estimated recoverable amount, the assets are written down to their recoverable amount or depreciated replacement cost.

Impairment losses are recognised in the surplus or deficit in the write downs and disposals line item unless they offset a prior revaluation reserve for that asset.

Forestry

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market-determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs, silviculture costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value, less estimated costs to sell, and from a change in fair value, less estimated costs to sell, are recognised in the prospective statement of comprehensive revenue and expenses.

Inventories

Inventory held for distribution or consumption in the provision of services that are not supplied on a commercial basis is measured at cost (using the first in first out (FIFO) method, adjusted, when applicable, for any loss of service potential. Inventories acquired through non-exchange

transactions are measured at fair value at the date of acquisition.

Inventory held for use in the production of goods and services on a commercial basis is valued at the lower of cost using the first in first out (FIFO) method, and net realisable value. The cost of purchased inventory is determined using the first-in first-out method.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Receivables

Receivables are initially measured at face value, less any provision for impairment.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand, deposits held on call and other short term highly liquid deposits with an original maturity of three months or less, and bank overdraft.

For the purposes of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Provisions

The council recognises a provision for future expenditure of uncertain amount or timing. When there is a present obligation as a result of a past event, it is probable that an out flow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, and sick leave.

A liability for sick leave is recognised to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the

unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

A liability and an expense are recognised for bonuses where the council has a contractual obligation or where there is a past practice that has created a constructive obligation.

Long term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information
- the present value of the estimated future cash flows.

Expected future payments are discounted using market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated future cash outflows for entitlements. The inflation factor is based on the expected long-term increase in remuneration for employees.

Presentation of employee entitlements

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

Payables

Short term creditors and other payables are initially recognised at their face value. Creditors and other payables are non-interest-bearing and are normally settled on 30-day terms, therefore the carrying value of trade and other payable approximates their fair value.

Leases

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, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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.

Grant expenditure

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

Discretionary grants are those grants where the Waikato Regional 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 Waikato Regional Council's decision.

Income tax

Income tax expense is the aggregate of current period movement in relation to both current and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of the assets and liabilities in the prospective financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the council expects to recover or settle the carrying amount of its assets and liabilities.

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive income or directly in equity.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Exchange transactions

Exchange transactions are transactions where the council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to another entity in exchange.

Non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange, or where the value given or received is notable to be accurately measured. An inflow of resources from a non-exchange transaction, whether this be an asset or revenue, is only recognised if a liability is not also recognised for that particular asset or revenue. A liability is only recognised to the extent that the present obligations have not been satisfied. A liability in respect of a transferred asset is recognised only when the transferred asset is subject to a condition, such as a condition for the asset to be consumed as specified and/or that future economic benefits or service potential must be returned to the owner. A liability will not be recognised in respect of a transferred asset subject to one or more restrictions.

Specific accounting policies for major categories of revenue are listed below.

Rates revenue

Rates are set annually by a resolution from the 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 payable.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Rate remissions are recognised as a reduction of rates revenue when the council has received an application that satisfies its rates remission policy.

Government grants

Government grants are recognised as revenue upon entitlement, as conditions pertaining to the eligible expenditure have been fulfilled.

Fees and charges

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Interest and dividends

Interest income is recognised using the effective interest method.

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

Sales of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Goods and services tax (GST)

All items in the financial statements are recognised net of the amount of GST except:

- where the GST incurred on a purchase of goods and services is not recoverable from the Inland Revenue Department, in which case the GST is recognised as part of the cost of acquisition of the assets or as part of the expense item as applicable; and
- receivables and payables (excluding accruals) are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department are classified as operating cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Equity

Equity is the community's interest in the council and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classed into a number of reserves to enable clearer identification of the specified uses of its accumulated surpluses:

- accumulated funds
- restricted reserves
- property revaluation reserve.

Reserves

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the council. Restricted reserves are those reserves subject to specific conditions accepted as binding by the council and which may not be revised by the council without reference to the courts or third party. Transfers from these reserves may be made only for certain specified purposes or when certain conditions are met.

Council created reserves are reserves established by council decision. The council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at the discretion of the council.

Asset revaluation reserves represent unrealised gains on assets owned by Waikato Regional Council. The gains are held in the reserve until such time as the gain is realised and a transfer can be made to accumulated funds.

Cost allocation

Waikato Regional Council has derived the net cost of services for each significant activity of the council using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

Cost allocation policy

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on a model that allocates cost, by a predetermined level of activity usage.

Other financial assets

The council classifies its financial assets into the following four categories:

- financial assets at fair value through the surplus or deficit

- held-to-maturity assets
- loans and receivables
- financial assets at fair value through comprehensive revenue and expense.

The classification depends on the purpose for which the investments are acquired. Management determines the classification of its investments at initial recognition and re-evaluates this 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 surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of investments are recognised on trade-date, the date on which the council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cashflows from the financial assets have expired or have been transferred and the council has transferred substantially all the risks and rewards of ownership.

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 that are not traded in an active market is determined using valuation techniques. The 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 cashflows, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are as follows.

Financial assets at fair value through surplus or deficit

This category has two sub-categories:

- financial assets held for trading
- those designated at fair value through surplus or deficit at inception.

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition, they are measured at their fair values. Gains or losses on re-measurement are recognised in the surplus or deficit.

Financial assets in this category include council funds under management. The underlying assets of the investment fund may be actively traded by the fund managers and sold at any point in time to provide operating cash flow in line with the council's investment policy.

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Held to maturity investments

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the council has a positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

After initial recognition they are measured at amortised cost using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Financial assets at fair value through other comprehensive revenue and expense

Financial assets at fair value through comprehensive revenue and expense are those that are designated as fair value through equity at initial recognition or are not classified in any of the other categories above. This category encompasses investments that the council intends to hold long term, but which may be realised before maturity.

After initial recognition these investments are measured at their fair value, gains and losses are recognised directly in other comprehensive revenue and expense except for impairment losses, which are recognised in the surplus or deficit. On derecognition the cumulative gain or loss previously recognised in comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Impairment of financial assets

Financial assets are assessed for objective evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is objective evidence that the council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, receivership, or liquidation and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cashflows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectable, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government stock and community loans, and impairment losses are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Cumulative loss is measured as the difference between the acquisition cost and the current fair value, less and impairment loss on that financial asset previously recognised in the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Financial instruments

Derivatives financial instruments

Derivative financial instruments are used to manage the exposure to foreign exchange and interest rate risks arising from the council's financing activities. In accordance with its treasury policy, the council does not hold or issue derivative financial instruments for trading purposes. The council has elected not to apply hedge accounting.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date with the resulting gain or loss recognised in the surplus or deficit.

Borrowing

Borrowings are initially recognised at their fair value plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the council has an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date.

Prospective financial information

The financial information contained within this document is prospective financial information, as per accounting standard PBE FRS 42. It has been prepared to enable ratepayers, residents and any other interested parties to obtain information about the expected future financial performance, position and cash flow of Waikato Regional Council.

In preparing these prospective financial statements, Waikato Regional Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial reporting and prudence regulations

Annual plan disclosure statement for year ending 30 June 2027

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to show how the council is managing its revenues, expenses, assets, liabilities and general financial dealings.

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

| Benchmark | | Planned | Met |
|-------------------------------|--|---------|-----|
| Rates affordability benchmark | | | |
| • Income | Total rates revenue will comprise up to 75 per cent of council's annual revenue requirements. | 68.7% | Yes |
| • Increases | Increases in the annual rate revenue requirement will be limited to a 10 per cent increase in revenue from current ratepayers. | 0.9% | Yes |
| Debt affordability benchmark | Net debt/total revenue <100 per cent | 15.5% | Yes |
| | Net interest/total revenue <10 per cent | 0.6% | Yes |
| | Net interest/annual rates revenue is <15 per cent | 0.9% | Yes |
| | Liquidity is >110 per cent | 142% | Yes |
| Balanced budget benchmark | 100% | 100% | Yes |
| Essential services benchmark | 100% | 207% | Yes |
| Debt servicing benchmark | 10% | 1.4% | Yes |

Notes

1 Rates affordability benchmark

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

2 Debt affordability benchmark

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

3 Balanced budget benchmark

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

4 Essential services benchmark

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

5 Debt servicing benchmark

- 1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned

revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment).

- 2) Because Statistics New Zealand projects that the council's population will grow more slowly than the national population growth rate, the council meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10 per cent of its planned revenue.

Ngā tauākī pānga
pūtea mā te kāhui
mahi

Funding impact statements by group of activity

The following information is presented in compliance with the *Local Government (Financial Reporting) and Prudence Regulations 2014*. In accordance with the regulations, this information is not prepared in compliance with generally accepted accounting principles and should not be relied upon for any other purpose than compliance with the *Local Government (Financial Reporting) and Prudence Regulations 2014*. The key difference between these statements and the prospective financial statements is the exclusion of depreciation expense.

Whole of council

| | 2025/26 Annual Plan (\$'000) | 2026/27 Annual Plan (\$'000) | 2026/27 LTP (\$'000) |
|--|------------------------------------|------------------------------------|----------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 69,729 | 69,411 | 72,394 |
| Targeted rates | 84,657 | 89,031 | 94,804 |
| Subsidies and grants for operating purposes | 27,890 | 30,780 | 33,224 |
| Fees and charges | 30,508 | 29,163 | 28,318 |
| Interest and dividends from investments | 9,994 | 9,489 | 9,335 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 441 | 441 | 441 |
| Total operating funding (A) | 223,220 | 228,316 | 238,517 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 205,501 | 211,909 | 213,223 |
| Finance costs | 2,990 | 3,093 | 4,639 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 208,490 | 215,002 | 217,861 |
| Surplus (deficit) of operating funding (A-B) | 14,730 | 13,314 | 20,657 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 5,974 | 2,822 | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | 4,800 | 6,967 | 6,842 |
| Gross proceeds from sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | 10,774 | 9,789 | 6,842 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 6,390 | 3,714 | 3,916 |
| - to replace existing assets | 19,853 | 20,311 | 17,083 |
| Increase (decrease) in reserves | (739) | (923) | 6,499 |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | 25,504 | 23,102 | 27,498 |
| Surplus (deficit) of capital funding (C-D) | (14,730) | (13,314) | (20,657) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Customer, community and services

| | 2025/26 Annual Plan (\$'000) | 2026/27 Annual Plan (\$'000) | 2026/27 LTP (\$'000) |
|--|------------------------------------|------------------------------------|----------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 7,271 | 7,978 | 7,481 |
| Targeted rates | 1,136 | 1,137 | 1,158 |
| Subsidies and grants for operating purposes | 2 | 2 | 2 |
| Fees and charges | 203 | 168 | 151 |
| Internal charges and overheads recovered | - | - | - |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 8,613 | 9,285 | 8,792 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 5,763 | 5,526 | 5,593 |
| Finance costs | 348 | 323 | 353 |
| Internal charges and overheads applied | 2,314 | 2,944 | 2,354 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 8,425 | 8,793 | 8,300 |
| Surplus (deficit) of operating funding (A-B) | 188 | 492 | 492 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | (512) | (525) | (525) |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | (512) | (525) | (525) |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | - | - | - |
| - to replace existing assets | - | - | - |
| Increase (decrease) in reserves | (324) | (33) | (33) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | (324) | (33) | (33) |
| Surplus (deficit) of capital funding (C-D) | (188) | (492) | (492) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Waikato Civil Defence Emergency Management Group

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | - | - | - |
| Targeted rates | 3,115 | 3,350 | 3,199 |
| Subsidies and grants for operating purposes | - | - | - |
| Fees and charges | 1,339 | 325 | 1,198 |
| Internal charges and overheads recovered | - | - | - |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 4,453 | 3,675 | 4,397 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 3,019 | 2,447 | 2,961 |
| Finance costs | - | - | - |
| Internal charges and overheads applied | 1,426 | 1,222 | 1,430 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 4,445 | 3,669 | 4,391 |
| Surplus (deficit) of operating funding (A-B) | 8 | 6 | 6 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | - | - | - |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | - | - | - |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | - | - | - |
| - to replace existing assets | - | - | - |
| Increase (decrease) in reserves | 8 | 6 | 6 |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | 8 | 6 | 6 |
| Surplus (deficit) of capital funding (C-D) | (8) | (6) | (6) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Regional hazards and emergency response

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 2,667 | 3,093 | 2,735 |
| Targeted rates | - | - | - |
| Subsidies and grants for operating purposes | - | - | - |
| Fees and charges | 145 | 392 | 179 |
| Internal charges and overheads recovered | - | - | - |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 2,812 | 3,486 | 2,914 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 1,395 | 1,705 | 1,420 |
| Finance costs | - | - | - |
| Internal charges and overheads applied | 1,294 | 1,780 | 1,307 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 2,689 | 3,486 | 2,727 |
| Surplus (deficit) of operating funding (A-B) | 123 | - | 187 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | - | - | - |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | - | - | - |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | - | - | - |
| - to replace existing assets | - | - | - |
| Increase (decrease) in reserves | 123 | - | 187 |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | 123 | - | 187 |
| Surplus (deficit) of capital funding (C-D) | (123) | - | (187) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Flood protection and control works

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 4,213 | 4,322 | 4,405 |
| Targeted rates | 28,962 | 29,340 | 30,227 |
| Subsidies and grants for operating purposes | 467 | 442 | - |
| Fees and charges | 1,080 | 1,367 | 887 |
| Internal charges and overheads recovered | 6,447 | 6,348 | 6,313 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 41,169 | 41,818 | 41,832 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 15,425 | 16,231 | 15,025 |
| Finance costs | 1,190 | 1,310 | 2,420 |
| Internal charges and overheads applied | 15,404 | 14,763 | 15,416 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 32,019 | 32,305 | 32,861 |
| Surplus (deficit) of operating funding (A-B) | 9,150 | 9,513 | 8,971 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | 5,974 | 2,822 | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | 3,383 | 5,874 | 6,904 |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | 9,357 | 8,696 | 6,904 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 1,592 | 1,277 | 1,304 |
| - to replace existing assets | 17,370 | 18,130 | 14,839 |
| Increase (decrease) in reserves | (454) | (1,197) | (268) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | 18,508 | 18,210 | 15,875 |
| Surplus (deficit) of capital funding (C-D) | (9,150) | (9,513) | (8,971) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Integrated catchment management

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 8,709 | 8,573 | 9,236 |
| Targeted rates | 26,578 | 27,296 | 28,116 |
| Subsidies and grants for operating purposes | 754 | 921 | 678 |
| Fees and charges | 1,016 | 935 | 880 |
| Internal charges and overheads recovered | 1,342 | 1,727 | 1,417 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 38,399 | 39,452 | 40,327 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 26,247 | 27,107 | 27,365 |
| Finance costs | (192) | (192) | (119) |
| Internal charges and overheads applied | 12,983 | 13,280 | 13,033 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 39,038 | 40,195 | 40,278 |
| Surplus (deficit) of operating funding (A-B) | (639) | (744) | 49 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | - | 71 | 71 |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | - | 71 | 71 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 570 | 300 | 312 |
| - to replace existing assets | - | - | - |
| Increase (decrease) in reserves | (1,209) | (973) | (192) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | (639) | (673) | 119 |
| Surplus (deficit) of capital funding (C-D) | 639 | 744 | (49) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Regional transport connections

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 2,194 | 1,736 | 2,462 |
| Targeted rates | 22,012 | 25,022 | 28,739 |
| Subsidies and grants for operating purposes | 26,657 | 29,105 | 32,447 |
| Fees and charges | 10,294 | 10,181 | 9,511 |
| Internal charges and overheads recovered | - | - | - |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 61,157 | 66,044 | 73,159 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 58,891 | 62,513 | 69,353 |
| Finance costs | 28 | 19 | 84 |
| Internal charges and overheads applied | 4,102 | 4,330 | 4,139 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 63,020 | 66,861 | 73,576 |
| Surplus (deficit) of operating funding (A-B) | (1,863) | (817) | (417) |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | 604 | - | 1,220 |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | 604 | - | 1,220 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 2,597 | 1,097 | 1,139 |
| - to replace existing assets | 208 | - | - |
| Increase (decrease) in reserves | (4,064) | (1,914) | (336) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | (1,259) | (817) | 803 |
| Surplus (deficit) of capital funding (C-D) | 1,863 | 817 | 417 |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Resource use

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 14,885 | 15,203 | 16,235 |
| Targeted rates | 2,854 | 2,887 | 3,365 |
| Subsidies and grants for operating purposes | 10 | 310 | 96 |
| Fees and charges | 10,351 | 10,441 | 10,146 |
| Internal charges and overheads recovered | - | - | - |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 441 | 441 | 441 |
| Total operating funding (A) | 28,541 | 29,282 | 30,284 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 19,026 | 19,824 | 17,632 |
| Finance costs | 300 | 336 | 676 |
| Internal charges and overheads applied | 12,579 | 13,148 | 12,715 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 31,905 | 33,308 | 31,024 |
| Surplus (deficit) of operating funding (A-B) | (3,364) | (4,027) | (740) |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | 2,995 | 3,198 | 711 |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | 2,995 | 3,198 | 711 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | - | - | - |
| - to replace existing assets | 182 | 97 | 96 |
| Increase (decrease) in reserves | (551) | (926) | (125) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | (369) | (829) | (29) |
| Surplus (deficit) of capital funding (C-D) | 3,364 | 4,027 | 740 |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Science, policy and information

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | 30,257 | 31,092 | 30,910 |
| Targeted rates | - | - | - |
| Subsidies and grants for operating purposes | - | - | - |
| Fees and charges | 5,331 | 5,355 | 5,366 |
| Internal charges and overheads recovered | 155 | 155 | 155 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | - | - | - |
| Total operating funding (A) | 35,743 | 36,602 | 36,431 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 21,445 | 21,132 | 20,882 |
| Finance costs | - | - | - |
| Internal charges and overheads applied | 15,251 | 15,470 | 15,549 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 36,697 | 36,602 | 36,431 |
| Surplus (deficit) of operating funding (A-B) | (954) | - | - |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | - | - | - |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | - | - | - |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 1,090 | 880 | 993 |
| - to replace existing assets | 566 | 566 | 571 |
| Increase (decrease) in reserves | (2,610) | (1,446) | (1,565) |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | (954) | - | - |
| Surplus (deficit) of capital funding (C-D) | 954 | - | - |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Corporate and management

Corporate and management activities support the service delivery of all of council's activities and sit outside of council's groups of activities.

| | 2025/26 Annual Plan (\$000) | 2026/27 Annual Plan (\$000) | 2026/27 LTP (\$000) |
|--|-----------------------------------|-----------------------------------|---------------------------|
| Sources of operating funding | | | |
| General rates, uniform annual general charges, rates penalties | (466) | (2,586) | (1,071) |
| Targeted rates | - | - | - |
| Subsidies and grants for operating purposes | - | - | - |
| Fees and charges | 751 | 1 | 1 |
| Internal charges and overheads recovered | 99,743 | 102,816 | 101,963 |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 9,994 | 9,489 | 9,335 |
| Total operating funding (A) | 110,022 | 109,720 | 110,227 |
| Applications of operating funding | | | |
| Payments to staff and suppliers | 55,131 | 56,072 | 53,584 |
| Finance costs | 1,317 | 1,297 | 1,225 |
| Internal charges and overheads applied | 41,492 | 43,460 | 43,314 |
| Other operating funding applications | - | - | - |
| Total applications of operating funding (B) | 97,941 | 100,829 | 98,123 |
| Surplus (deficit) of operating funding (A-B) | 12,081 | 8,891 | 12,104 |
| Sources of capital funding | | | |
| Subsidies and grants for capital expenditure | - | - | - |
| Development and financial contributions | - | - | - |
| Increase (decrease) in debt | (1,670) | (1,651) | (1,539) |
| Gross proceeds from the sale of assets | - | - | - |
| Lump sum contributions | - | - | - |
| Other dedicated capital funding | - | - | - |
| Total sources of capital funding (C) | (1,670) | (1,651) | (1,539) |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - to meet additional demand | - | - | - |
| - to improve the level of service | 541 | 161 | 167 |
| - to replace existing assets | 1,527 | 1,518 | 1,577 |
| Increase (decrease) in reserves | 8,342 | 5,560 | 8,820 |
| Increase (decrease) of investments | - | - | - |
| Total applications of capital funding (D) | 10,411 | 7,239 | 10,564 |
| Surplus (deficit) of capital funding (C-D) | (12,081) | (8,891) | (12,104) |
| Funding balance ((A-B)+(C-D)) | - | - | - |

Te tauākī pānga pūtea ā-tau

Annual funding impact statement for 2026/27

Funding mechanisms

Waikato Regional Council proposes to use the following funding mechanisms:

- general rate
- uniform annual general charge
- targeted rates
- fees and charges
- investment revenue
- financial contributions
- grants and contributions
- rentals and royalties
- borrowing
- reserve funds
- proceeds from asset sales.

Details of these mechanisms can be found in the *Revenue and Financing Policy* available on our website:

www.waikatoregion.govt.nz. The council does not have a lump sum contribution policy and will not invite lump sum contributions for any targeted rate.

Funding mix

The funding mix resulting from the council's *Revenue and Financing Policy* is as follows.

| Revenue | 2026/27 % | 2025/26 % |
|------------------------|------------|------------|
| General rate | 20 | 22 |
| UAGC | 9 | 9 |
| Targeted rates | 39 | 38 |
| Government grants | 14 | 13 |
| Direct charges | 4 | 4 |
| Consent holder charges | 3 | 3 |
| Interest income | 1 | 1 |
| Investment income | 3 | 4 |
| Rental income | 0 | 0 |
| Other income | 7 | 7 |
| Total Revenue | 100 | 100 |

The funding mix by activity is detailed in the *Revenue and Financing Policy*

The forecast of revenue for the period of the 2026/27 Annual Plan is as follows.

| | 2025/26 Annual Plan \$000 | 2026/27 Annual Plan \$000 | 2026/27 LTP \$000 | 2027/28 LTP \$000 | 2028/29 LTP \$000 | 2029/30 LTP \$000 | 2030/31 LTP \$000 | 2031/32 LTP \$000 | 2032/33 LTP \$000 | 2033/34 LTP \$000 |
|---|------------------------------------|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General rate | 48,588 | 46,537 | 50,433 | 54,537 | 53,215 | 52,500 | 53,393 | 52,828 | 53,558 | 54,850 |
| UAGC | 19,340 | 20,774 | 20,510 | 22,146 | 22,590 | 22,869 | 22,923 | 23,294 | 23,130 | 23,494 |
| Targeted rates | 84,656 | 89,031 | 94,805 | 94,589 | 95,644 | 98,234 | 99,533 | 101,878 | 104,412 | 106,645 |
| | 152,584 | 156,341 | 165,748 | 171,272 | 171,449 | 173,603 | 175,849 | 178,000 | 181,100 | 184,989 |
| Government grants | 27,890 | 30,780 | 33,224 | 29,514 | 29,180 | 30,134 | 30,440 | 31,230 | 32,120 | 33,132 |
| Direct charges | 8,340 | 8,732 | 8,474 | 8,645 | 8,759 | 8,880 | 9,016 | 9,139 | 9,256 | 9,398 |
| Consent holder charges | 6,011 | 6,114 | 6,070 | 6,159 | 6,240 | 6,338 | 6,431 | 6,468 | 6,541 | 6,647 |
| Investment fund distribution income | 4,450 | 3,578 | 4,733 | 5,067 | 5,426 | 5,811 | 6,225 | 6,669 | 7,146 | 7,658 |
| Investment fund capital protection income | 4,122 | 4,291 | 2,682 | 2,752 | 2,824 | 2,897 | 2,972 | 3,050 | 3,129 | 3,210 |
| Interest income | 1,422 | 1,620 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 |
| Other income | 16,668 | 14,957 | 14,250 | 17,281 | 17,178 | 17,757 | 17,409 | 17,723 | 18,027 | 18,433 |
| Royalties | 200 | 200 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Rental income | 758 | 903 | 646 | 646 | 646 | 646 | 646 | 646 | 646 | 646 |
| Other gains/(losses) | - | - | - | - | - | - | - | - | - | - |
| Total other Income | 69,861 | 71,175 | 72,119 | 72,104 | 72,293 | 74,503 | 75,179 | 76,965 | 78,905 | 81,164 |
| Total Revenue | 222,445 | 227,516 | 237,867 | 243,376 | 243,742 | 248,106 | 251,028 | 254,965 | 260,005 | 266,153 |

The projected total number of rating units in the region at 30 June 2026 is 227,908.

The projected total capital value of all rating units in the region at 30 June 2026 is \$263.117 billion.

The projected total land value of all rating units in the region at 30 June 2026 is \$146.668 billion.

All rate figures in the policy are GST inclusive unless otherwise stated.

General rate

What it funds

The general rate is used to fund part or all of the activities that are of public benefit, where no other direct source of revenue is identified to cover the cost of the activities. The general rate and investment income provide the funding for general revenue. The general rate amounts to 22 per cent of the council's total revenue for the year. For this year, the amount of general rate revenue required is \$53,517,000 (GST Inclusive) compared with \$55,876,000 (GST Inclusive) in 2025/26.

The general rate revenue (GST Inclusive) will be used to fund the following activities.

| Activity | \$000 (GST inclusive) |
|--|-----------------------|
| Customer, community and services | - |
| Waikato Civil Defence Emergency Management group | - |
| Regional hazards and emergency response | 34 |
| Flood protection and control works | 4,970 |
| Integrated catchment management | 7,134 |
| Regional transport connections | 1,446 |
| Resource use | 12,902 |
| Science, policy and information | 32,420 |
| Corporate | (5,388) |
| Total | 53,517 |

How it is applied

The general rate is set on a capital value differential basis using projected values and the location of the land within the Waikato region in accordance with section 131 of the *Local Government (Rating) Act 2002*. A process to consider projected values is undertaken on an annual basis to take account of the different revaluation cycles of the territorial authorities in the region. The rate in the dollar, per dollar of capital value of a rating unit is determined by dividing the general rate revenue requirement by the capital value of all rateable properties in the Waikato region, taking account of the differential. The capital value of the region used for the 2026/27 year is \$263.117 billion.

The 2026/27 rate

| Area of benefit (GST inclusive) | Percentage of region | Rate \$1 per \$1 CV (GST inclusive) | \$(000) (GST inclusive) |
|---------------------------------|----------------------|-------------------------------------|-------------------------|
| Hamilton City | 25.36% | 0.00020555 | 13,606 |
| Matamata-Piako | 7.85% | 0.00020436 | 4,197 |
| Ōtorohanga | 2.42% | 0.00020367 | 1,294 |
| Rotorua | 0.99% | 0.00021021 | 529 |
| South Waikato | 3.51% | 0.00020394 | 1,877 |
| Taupō | 11.12% | 0.00020357 | 5,946 |
| Thames-Coromandel | 13.32% | 0.00020724 | 7,122 |
| Waikato | 16.79% | 0.00019446 | 8,978 |
| Waipā | 12.93% | 0.00020354 | 6,914 |
| Waitomo | 1.82% | 0.00020568 | 973 |
| Hauraki | 3.89% | 0.00020615 | 2,080 |
| Total | 100% | | 53,517 |

Uniform annual general charge (UAGC)

What it funds

The UAGC is used to fund portions of activities that have been identified through the *Revenue and Financing Policy* as meeting one of the following criteria.

- The expenditure is a “public good” to which every ratepayer has equal access.
- The expenditure is related to people rather than property.
- The expenditure does not directly change the condition of economic value of a property or resource.

For this year, the amount of UAGC revenue required is \$23,889,882 (GST Inclusive). This amounts to 9 per cent of the council’s total revenue for the year, and 13 per cent of total rates revenue.

The UAGC will be used to fund the following activities:

| Activity | \$000 (GST inclusive) |
|---|-----------------------|
| Governance | 3,982 |
| Planning and reporting | 2,246 |
| Iwi Māori partnerships | 2,255 |
| Community support | 692 |
| Transport policy and planning | 550 |
| Waikato Regional Council emergency response | 1,134 |
| Resilient development | 2,388 |
| Environmental science and information | 1,430 |
| Regional consents processing | 1,222 |
| Biodiversity | 2,725 |
| Maritime services | 3,359 |
| Social and economic information | 1,765 |
| Strategic and spatial planning | 142 |
| TOTAL | 23,890 |

How it is applied

The UAGC is set on every rating unit in the Waikato region. The estimated number of rating units is 227,908.

The 2026/27 rate

The rate is \$104.80 per rating unit (GST inclusive). This is an increase of \$5.70 from 2025/26.

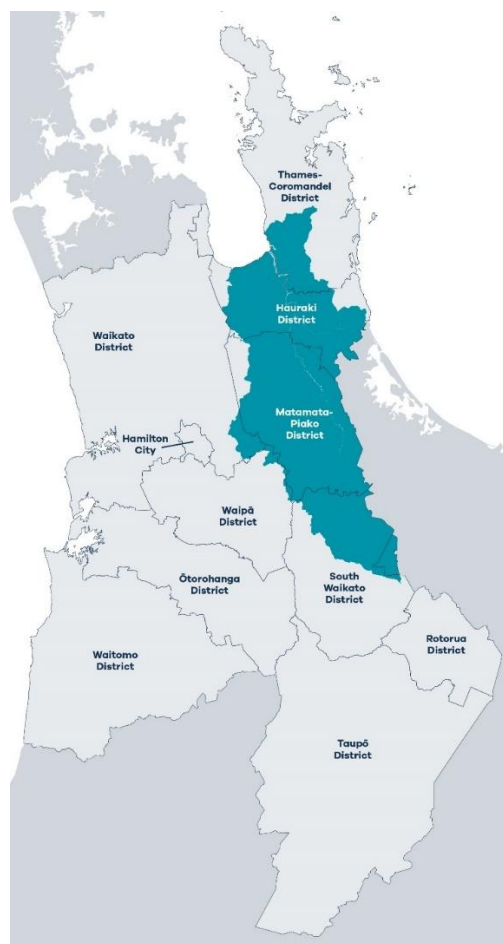
Targeted rates

The following map illustrates the areas over which the council's targeted catchment rates are assessed.

The council proposes to set and assess the following targeted rates.

Waihou-Piako schemes

The Waihou Valley Scheme and Piako River Scheme are two major historic schemes that provide a range of flood protection, river management, land drainage and soil conservation services that cover most of the Waihou-Piako Zone. The objectives for each scheme are set out in the relevant zone management plans.



What it funds

| Waihou Valley Scheme | Projected expenditure (\$000) (GST inclusive) | Targeted rate revenue (\$000) (GST Inclusive) |
|-----------------------------------|--|---|
| Flood protection | 8,224 | 6,530 |
| River management | 1,966 | 1,671 |
| Catchment new works | 541 | 368 |
| Catchment maintenance | 411 | 349 |
| Catchment oversight | 964 | 820 |
| Information and advice | 295 | 250 |
| Total Waihou Valley Scheme | 12,401 | 9,988 |

| Piako River Scheme | Projected expenditure (\$000) (GST inclusive) | Targeted rate revenue (\$000) (GST Inclusive) |
|---------------------------------|--|---|
| Flood protection | 6,905 | 5,703 |
| River management | 868 | 737 |
| Catchment new works | 446 | 333 |
| Catchment maintenance | 58 | 49 |
| Catchment oversight | 844 | 717 |
| Information and advice | 211 | 179 |
| Total Piako River Scheme | 9,331 | 7,719 |

How it is applied

This rate is assessed on a benefit/contributor classification basis, using a combination of capital value, land value, land area and direct benefit, as follows:

- a targeted differential catchment rate, on a capital value basis
- a targeted differential urban direct benefit rate, on a capital value basis
- relief from the land value portion of the catchment rate for land that is in indigenous vegetation or exotic forests, is more than 10 hectares in area and has stock excluded
- a rural direct benefit rate which is made on a benefit classification basis using equalised land value in the Waihou Valley Scheme and on a benefit-classification-basis using land area in the Piako River Scheme.

Local protection – Piako River Scheme maintenance

Piako River Scheme: Total targeted rate revenue per layer

| Layer | Targeted rate revenue (\$000) (GST Inclusive) |
|------------------------------------|---|
| Tidal flooding | 1,312 |
| River flooding | 1,026 |
| Drainage | 2,856 |
| Residential, industrial/commercial | 517 |
| Total | 5,712 |

The 2026/27 rate

The following tables show the \$ per m² and \$1 per \$1 capital value rates for the Piako River Scheme.

Piako classifications

| Area of benefit (GST inclusive) | Factor used | TF1 | TF2 | TF3 | TF4 |
|---------------------------------|-------------|------------|------------|------------|------------|
| Tidal Flooding | \$ per m2 | 0.01093062 | 0.00819796 | 0.00546531 | 0.00054653 |

| Area of benefit (GST inclusive) | Factor used | RF1 | RF2 | RF3 | RF4 | RFPZ1 | RFPZ2 | RFPZ3 |
|---------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|
| River Flooding | \$ per m2 | 0.00774519 | 0.00387259 | 0.00290445 | 0.00096815 | 0.00309808 | 0.00154904 | 0.00038726 |

| Area of benefit (GST inclusive) | Factor used | D1 | D2 | D3 | D4 | D5 | D6 | D7 | D8 | D9 |
|---------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Drainage | \$ per m2 | 0.00830503 | 0.00664402 | 0.00498302 | 0.00415252 | 0.00387568 | 0.00359885 | 0.00221467 | 0.00083050 | 0.00027683 |

| Area of benefit (GST inclusive) | Factor used | RIC1 | RIC2 |
|------------------------------------|---------------------------|------------|------------|
| Residential, industrial/commercial | \$1 per \$1 Capital value | 0.00092729 | 0.00046365 |

Local protection – Waihou Valley Scheme maintenance

| Layer | Targeted rate revenue (\$000) (GST Inclusive) |
|--------------|---|
| Rural | 5,893 |
| Urban | 1,498 |
| Total | 7,391 |

The 2026/27 rate

The following table shows the rate in the \$1 per \$1 land value and capital value for the Waihou Valley Scheme.

Waihou classifications

| Layer | Targeted rate revenue (\$000) (GST Inclusive) |
|-----------|---|
| Catchment | 4,604 |

The 2026/27 rate

The following rate is applied to all rating units within the Waihou and Piako zones.

| Area of benefit (GST inclusive) | Factor used | WPC1 | WPC2 | WPC3 |
|------------------------------------|---------------------------|------------|------------|------------|
| Catchment | \$1 per \$1 capital value | 0.00022415 | 0.00013449 | 0.00008966 |

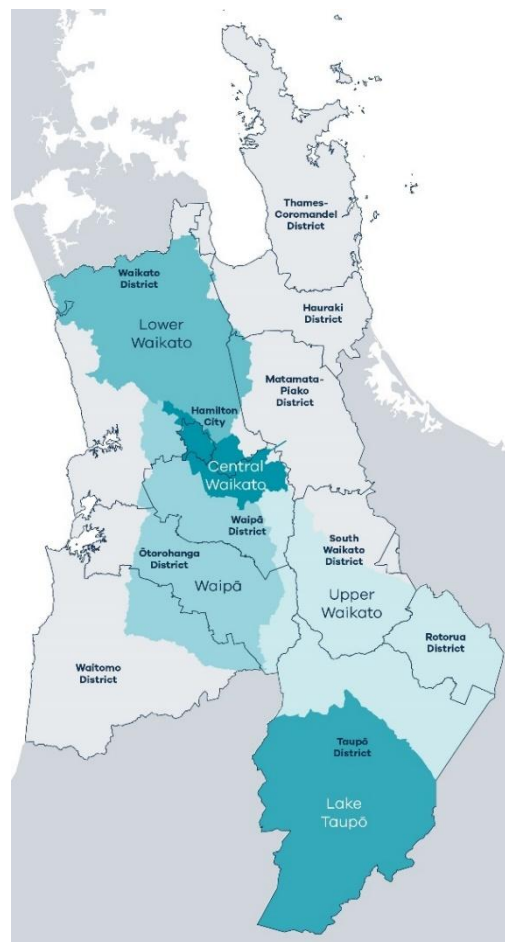
Waikato-Waipā (Watershed)

The Watershed scheme provides flood protection, river management, land drainage and soil conservation to the Waikato/Waipā river catchment.

The catchment includes the Waikato and Waipā rivers and the areas of land that drain into them.

Details of the scheme can be obtained from the level of service and funding policy document.¹

The scheme was adopted under special order on 27 June 2002, under part five of the *Rating Powers Act 1988*, and subsequent special order on 29 November 2002, for the hydro contributor and the Tauranga-Taupō river management and flood protection layer, the Tongariro River management and flood protection layer, the Whangamaire pump area, the Uapoto drainage subdivision and the Kawa drainage area.



What it funds

The funding provides for the following projected expenditure for 2026/27.

| Zone | Projected expenditure (\$000) (GST inclusive) | Targeted rate revenue (\$000) (GST Inclusive) |
|---------------------------------|--|---|
| Lake Taupō management zone | 1,622 | 1,179 |
| Upper Waikato management zone | 1,510 | 877 |
| Central Waikato management zone | 2,653 | 1,942 |
| Waipā management zone | 4,877 | 3,107 |
| Lower Waikato management zone | 16,627 | 12,788 |
| TOTAL | 27,289 | 19,893 |

The targeted rate requirement is \$19,893,000 (GST Inclusive), an increase of \$619,000 on the amount required in 2025/26. The targeted rate includes funding of operating expenses, depreciation, interest expense and provision for debt repayment.

How it is applied

This rate is assessed on a benefit/contributor classification basis, using a combination of capital value, land value, land area and direct benefit.

The scheme consists of several differentials that are applied to the rating unit.

Greater Waikato catchment differential

¹¹ Waikato River Catchment Services, "Project Watershed". Level of Service and Funding Policy, June 2002. Docs # 752002.

This is based on the capital value of all rating units within the catchment boundary. The rate is set on a differential basis, according to the location of the land. This differential aims to smooth the impact of the timing of general property revaluations undertaken by district councils.

Contributor differential

This is based on land value of all rating units within the catchment boundary except for those identified in the differential classification as being hydro properties.

Contributor differential – hydro

This is based on capital value of all rating units identified as being hydro classification within the catchment boundary.

Beneficiary differential – hydro

This is based on capital value of all rating units identified as being hydro classification within the catchment boundary.

Management zone differential

This is based on the capital value of all rating units within the management zone boundaries.

The different management zones are Lake Taupō, Upper Waikato, Middle Waikato, Waipā and Lower Waikato.

River control and flood protection direct benefit differential

This is based on a differential basis of capital value, land area, or per rating unit for each differential classification.

The land within the scheme is assigned to the appropriate classification, which corresponds to a level of benefit the land receives from the scheme.

The details of the classifications can be found in the funding document.

How it is applied

| Differential | Targeted rate revenue (\$000) (GST Inclusive) |
|--|---|
| Greater Waikato catchment differential | 4,321 |
| Contributor differential urban | 2,618 |
| Contributor differential rural | 1,232 |
| Contributor differential - hydro | 869 |
| Management zone differential | |
| - Lower Waikato | 3,292 |
| - Central Waikato | 1,063 |
| - Upper Waikato | 446 |
| - Waipā | 1,318 |
| - Lake Taupō | 493 |
| - River control and flood protection benefit | 4,241 |
| Total | 19,893 |

The 2026/27 rate

Greater Waikato catchment differential

| Zone | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|--|---------------|--|
| Greater Waikato catchment differential | | |
| - Hamilton city | capital value | 0.00001986 |
| - Waipā district | capital value | 0.00002379 |
| - Waikato district | capital value | 0.00002500 |
| - Ōtorohanga district | capital value | 0.00003403 |
| - Hauraki district | capital value | 0.00003708 |
| - Matamata-Piako district | capital value | 0.00003920 |
| - South Waikato district | capital value | 0.00002865 |
| - Waitomo district | capital value | 0.00003183 |
| - Taupō district | capital value | 0.00002531 |
| - Rotorua district | capital value | 0.00005422 |
| Contributor differential urban | land value | 0.00003788 |
| Contributor differential rural | land value | 0.00003788 |
| Contributor differential - hydro | capital value | 0.00062819 |

| Lake Taupō management zone differential | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|---|---------------|--|
| - Taupō district | capital value | 0.00002238 |

| Upper Waikato management zone differential | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|--|---------------|--|
| - Ōtorohanga district | capital value | 0.00003312 |
| - South Waikato district | capital value | 0.00002326 |
| - Taupō district | capital value | 0.00001833 |
| - Rotorua district | capital value | 0.00004383 |
| - Waipā district | capital value | 0.00003875 |
| - Matamata-Piako district | capital value | 0.00000538 |

| Central Waikato management zone differential | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|--|---------------|--|
| - Hamilton city | capital value | 0.00001175 |
| - Waipā district | capital value | 0.00001060 |
| - Waikato district | capital value | 0.00001191 |

| Lower Waikato management zone differential | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|--|---------------|--|
| - Waikato district | capital value | 0.00013136 |
| - Matamata-Piako district | capital value | 0.00019254 |
| - Hauraki district | capital value | 0.00014125 |
| - Hamilton city | capital value | 0.00001952 |

| Waipā management zone differential | Factor used | Rate in the \$1 per \$1 of value (GST inclusive) |
|------------------------------------|---------------|--|
| - Waipā district | capital value | 0.00005232 |
| - Waikato district | capital value | 0.00004646 |
| - Ōtorohanga district | capital value | 0.00006132 |
| - Waitomo district | capital value | 0.00005809 |
| - Hamilton city | capital value | 0.00000903 |

River control and flood protection benefit differential

The following tables show the rate for each of the direct benefit classifications.

Lower Waikato direct benefit rates

Rated at \$ per m²

Main channel works

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 6A |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Waikato | 0.00118132 | 0.00082692 | 0.00070879 | 0.00059066 | 0.00047253 | 0.00035440 | - |
| Mangawara | 0.00041998 | 0.00033598 | 0.00029398 | 0.00016799 | 0.00010499 | 0.00006300 | 0.00004200 |

Main channel works continued

| Area of benefit (GST inclusive) | 7 | 8 | 9A | 9B | 9C |
|------------------------------------|------------|------------|------------|------------|------------|
| Waikato | 0.00029533 | 0.00023626 | 0.00017720 | 0.00011813 | 0.00005907 |
| Mangawara | 0.00002100 | - | - | - | - |

Community works

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 6A | 7 | 8 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Waikato | 0.00480486 | 0.00384389 | 0.00336340 | 0.00288291 | 0.00240243 | 0.00192194 | - | 0.00168170 | 0.00048049 |
| Mangawara | 0.00155523 | 0.00124418 | 0.00108866 | 0.00062209 | 0.00038881 | 0.00023328 | 0.00015552 | 0.00007776 | - |

Local protection works

Franklin district

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|---|
| Motukaraka | - | 0.01934218 | 0.01832417 | - | - | - | - | - | - |
| Bell Road | - | - | - | - | 0.02312900 | - | - | - | - |
| Tickles | - | - | - | - | - | - | - | - | - |
| Waller | - | - | - | 0.09105903 | - | - | - | - | - |
| Orton | - | - | - | 0.03359775 | 0.02766873 | 0.02173972 | - | - | - |
| Parish Polder | - | - | - | 0.04325053 | - | - | - | - | - |
| Whangamarie | 0.01766292 | 0.01059775 | 0.00706517 | 0.00264944 | - | - | - | - | - |
| Te Kōhanga | 0.03184894 | - | - | 0.02707160 | - | - | - | - | - |
| Tuakau | - | - | - | 0.03131117 | - | - | - | - | - |
| Onewhero West | - | - | - | 0.02155569 | - | - | - | - | - |
| Mangatawhiri | | | | | | | | | |
| - Comp 1 | - | - | - | 0.00824689 | - | - | 0.00436600 | 0.00388089 | - |
| - Comp 2 | - | - | 0.02626182 | 0.02480283 | - | - | - | - | - |
| - Comp 3 | - | - | - | 0.01875454 | - | - | - | - | - |
| - Comp 4 | - | - | 0.02645315 | - | - | - | - | - | - |
| - Comp 5 | - | - | - | 0.05225250 | - | - | - | - | - |

Waikato district

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Waahi | - | - | - | - | - | - | - | - | - | 0.00716497 | - | 0.00286599 |
| Meremere west | - | - | - | 0.04231850 | - | - | - | - | - | - | - | - |
| Meremere | - | - | - | - | 0.02522150 | - | - | - | - | - | - | - |
| Waikare | 0.01031136 | - | 0.00928023 | 0.00876466 | - | - | 0.00464011 | 0.00412455 | - | - | 0.00206227 | - |
| Huntly west | 0.00984172 | - | - | - | - | - | 0.00442878 | 0.00393669 | - | - | - | 0.00098417 |
| Kimihia | 0.02075069 | - | 0.01867562 | 0.01763809 | - | - | - | 0.00830028 | - | - | - | - |
| Deroles | - | - | - | - | 0.03059669 | - | - | - | - | - | - | - |
| Vrsalijkos | - | 0.04475852 | - | - | - | - | - | - | - | - | - | - |
| Churchill | - | - | 0.02454871 | - | - | - | - | - | - | - | - | - |
| Ruawaro | - | - | - | 0.04477144 | - | - | - | - | 0.01580169 | - | - | 0.00526723 |
| Swan | - | 0.01164948 | - | - | - | 0.00674443 | 0.00551817 | - | - | - | - | - |
| Island Block | - | - | 0.05454591 | - | - | - | - | - | 0.01818197 | - | - | - |
| Orchard Road | - | - | - | 0.22631875 | - | - | - | - | - | - | - | - |
| Locke | - | - | 0.03612566 | - | - | - | - | - | - | - | - | - |

Waikato district continued

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---------------------------------|------------|------------|------------|---|---|---|---|---|---|
| Aka Aka (LPSECB) | 0.00106517 | - | - | - | - | - | - | - | - |
| Aka Aka (LPG) | 0.00270636 | - | - | - | - | - | - | - | - |
| Aka Aka (LPPG) | 0.00902119 | - | - | - | - | - | - | - | - |
| Aka Aka (LPP) | 0.01172754 | 0.01127648 | 0.02255297 | - | - | - | - | - | - |

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|---|
| Mercer west | | | | | | | | | |
| - Southern | - | - | - | - | - | - | 0.00729918 | - | - |
| - Morrisons | - | - | - | - | - | - | - | 0.01541090 | - |
| Mangawara | 0.00693687 | 0.00554950 | 0.00485581 | 0.00277475 | 0.00173422 | 0.00104053 | 0.00034684 | - | - |
| Mangawara A | - | - | - | - | - | 0.00069369 | - | - | - |

Waikato zone - fixed direct benefit rate

| Area of benefit (GST inclusive) | Factor used | Rate (\$) GST inclusive |
|---------------------------------|---------------------------------|-------------------------|
| Huntly | per rating unit (GST inclusive) | \$78.61 |

Waipā zone - direct benefit rate

Rated at \$ per m².

| Area of benefit (GST inclusive) | 1 | 2 |
|---------------------------------|------------|------------|
| Kawa | 0.00171675 | 0.00085838 |

Waipā zone - fixed direct benefit rate

| Area of benefit (GST inclusive) | Factor used | Rate (\$) GST inclusive |
|---------------------------------|---------------------------------|-------------------------|
| Ōtorohanga | per rating unit (GST inclusive) | \$48.38 |

Local protection works - capital

Lower Waikato zone

Rated at \$ per m².

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---------------------------------|---|---|---|---|---|---|---|------------|---|
| Deroles capital | - | - | - | - | - | - | - | - | - |
| Mercer west - Morrisons capital | - | - | - | - | - | - | - | 0.00458996 | - |
| Jefferis capital | - | - | - | - | - | - | - | - | - |

Taupō zone – direct benefit rates

Rated at \$1 per \$1 of capital value

| Area of benefit (GST inclusive) | 1 | 2 | 3 | 3A | 4 |
|--|------------|------------|------------|------------|------------|
| Tongariro | 0.00035903 | 0.00021542 | 0.00014361 | - | 0.00012566 |
| Tauranga/Taupō | 0.00050097 | 0.00040078 | 0.00017534 | - | 0.00014027 |
| Tauranga/Taupō A | - | - | - | 0.00012524 | - |

Rated at \$1 per \$1 of capital value

| Area of benefit (GST inclusive) | 5 | 6 | 7 |
|--|------------|------------|------------|
| Tongariro | 0.00007181 | 0.00003590 | 0.00001795 |
| Tauranga/Taupō | 0.00005010 | - | - |
| Tauranga/Taupō A | - | - | - |

Drainage rates

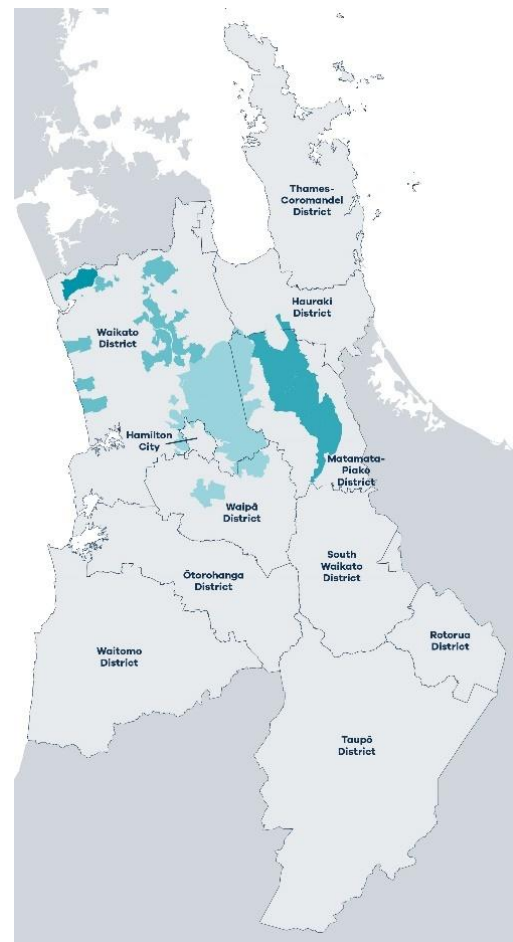
The drainage rates for Thames Valley, Waikato north, Waikato south, Franklin and Waikato district areas provide land drainage in these areas. Details of the areas covered can be obtained from the funding documents.²

These schemes were implemented under the *Land Drainage Act 1908*, and more recently the *Rating Powers Act 1988*.

This rate is assessed on a benefit classification basis, using land area.

What it funds

The revenue requirement for each area is based on expenditure as shown below.



| Expenditure | (\$000) (GST inclusive) |
|---------------------------------------|----------------------------|
| Thames Valley drainage maintenance | 895 |
| Waikato Central drainage maintenance | 1,599 |
| Franklin Waikato drainage maintenance | 871 |
| Aka Aka / Otaua drainage maintenance | 474 |
| Total expenditure | 3,839 |

How it is applied

These rates are assessed on a benefit classification basis, using land area. The land within the scheme is given a classification, which corresponds to a level of benefit the land receives from the scheme. Details of the classifications can be found in the funding document.

²² Thames Valley: Tahuna Subdivision Drainage District, Classification Report. Elstow Subdivision Drainage District, Classification Report. Waihou Subdivision, Classification Report. Whakahoro Drainage District, Classification Report. Tātuanui Subdivision, Classification Report. Waiheke Subdivision and Manawaru Extension, Classification Report, 1986 and 1987. Manawaru Subdivision, Classification. Hungahunga Special Order

Waikato North: Te Rapa Drainage, Classification Report. Fencourt and Eureka, Funding Policy. Komakorau Subdivision, Classification Report. Waikato South: Hautapu Drainage District, Special Order. Ōhaupo-Ngaroto, Classification Report. Franklin District: Franklin district drainage areas Funding Policy. Doc # 1620129 Waikato District: Waikato district drainage areas Funding Policy. Doc # 1922441

Rate revenue per subdivision

| Thames Valley | (\$000) (GST inclusive) |
|-----------------|----------------------------|
| Hungahunga | 52 |
| Manawaru | 71 |
| Waihekeau | 65 |
| Tatuanui | 82 |
| Whakahoro | 100 |
| Waitoa | 112 |
| Waihou | 56 |
| Elstow | 191 |
| Tahuna | 55 |
| Ahikope pumping | 22 |
| Tahuna pumping | 37 |
| Rowes East | 10 |
| Bancroft | 8 |
| Matamata Urban | 34 |
| Total | 895 |

| Waikato Central | (\$000) (GST inclusive) |
|------------------------|----------------------------|
| Rotomanuka | 44 |
| Hautapu | 88 |
| Fencourt | 83 |
| Ōhaupō-Ngāroto | 28 |
| Freshfield maintenance | 81 |
| Freshfield pumping | 68 |
| Komokorau 1 | 207 |
| Komokorau 2 | 6 |
| North Mangawara | 38 |
| South Mangawara | 68 |
| Tauhei | 91 |
| Tenfoot | 79 |
| Uapoto | 42 |
| Ngāruawahia | 101 |
| Rotokauri | 77 |
| Ohote Basin | 35 |
| Mangaonua | 98 |
| Waitakaruru | 168 |
| Manor Park | 32 |

| | |
|-------------------|--------------|
| Greenhill | 11 |
| Hopuhopu | 17 |
| Kirikiroa | 11 |
| Koromatua | 6 |
| Matangi | 75 |
| Ngāruawahiā North | 7 |
| Pukeroro | 8 |
| Puketaha | 10 |
| Te Kōwhai | 20 |
| Total | 1,599 |

| Franklin Waikato | (\$000) (GST inclusive) |
|----------------------------|------------------------------------|
| Waller Commins | 0 |
| Motukaraka | 156 |
| Bell Road | 21 |
| Tuakau Swamp | 20 |
| Mangatawhiri compartment 1 | 9 |
| Mangatawhiri compartment 2 | 30 |
| Mangatawhiri compartment 3 | 16 |
| Mangatawhiri compartment 4 | 57 |
| Mangatawhiri compartment 5 | 4 |
| Orton | 17 |
| Morrisons Swamp | 5 |
| Te Kōhanga | 22 |
| Kaawa | 49 |
| Onepoto | 25 |
| Onewhero Downstream | 0 |
| Okowhau | 25 |
| Huntly West | 25 |
| Hills | 8 |
| Horohoro | 29 |
| Austins | 15 |
| Blairs | 7 |
| Guests | 19 |
| Ruawaro Furniss | 9 |
| Ruawaro Central | 6 |
| Ruawaro North | 8 |
| Kimihia pumped | 3 |
| Kimihia | 9 |
| Ohinewai | 0 |

| | |
|-------------------|------------|
| Rangiriri | 24 |
| Island Block | 16 |
| Orchard Road | 9 |
| Swan Road | 46 |
| Vrsalijkos Road | 7 |
| Churchill East | 41 |
| Meremere East | 26 |
| Mangati | 3 |
| Mangawara | 14 |
| Pukekapia 1 | 9 |
| Pukekapia 2 | 8 |
| Ruawaro East | 5 |
| Ruawaro West | 7 |
| Waikare Frost | 10 |
| Waikare Ohinewai | 6 |
| Waikare Nikau | 7 |
| Waikare Rangiriri | 8 |
| Waikare West | 23 |
| Waikorea | 8 |
| Total | 871 |

| Aka Aka | (\$000) (GST inclusive) |
|---------|----------------------------|
| Aka Aka | 474 |

The 2026/27 rate

Thames Valley drainage area

\$ per m².

| Area of benefit (GST inclusive) | Urban | A | B | C | D | E | F |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Hungahunga | 0.01313236 | 0.00131324 | 0.00105059 | 0.00065662 | 0.00032831 | 0.00019699 | 0.00006566 |
| Manawaru | 0.01692064 | 0.00169206 | 0.00135365 | 0.00084603 | 0.00042302 | 0.00025381 | 0.00008460 |
| Waihekeau | 0.01473857 | 0.00147386 | 0.00117909 | 0.00073693 | 0.00036846 | 0.00022108 | 0.00007369 |
| Tatuanui | - | 0.03016798 | 0.00241344 | 0.00150840 | 0.00075420 | 0.00045252 | 0.00015084 |
| Whakahoro | - | 0.00282443 | 0.00225954 | 0.00141221 | 0.00070611 | 0.00042366 | 0.00014122 |
| Waitoa | 0.03229794 | 0.00322979 | 0.00258384 | 0.00161490 | 0.00080745 | 0.00048447 | 0.00016149 |
| Waihou | - | 0.00339785 | 0.00271828 | 0.00169892 | 0.00084946 | 0.00050968 | 0.00016989 |
| Elstow | 0.05381449 | 0.00538145 | 0.00430516 | 0.00269072 | 0.00134536 | - | 0.00026907 |
| Tahuna | - | 0.00232186 | 0.00185749 | 0.00116093 | 0.00058047 | 0.00034828 | 0.00011609 |
| Ahikope pumping | - | 0.00417794 | 0.00334235 | 0.00208897 | 0.00104449 | 0.00062669 | 0.00020890 |
| Tahuna pumping | - | 0.00296718 | 0.00237375 | 0.00148359 | 0.00074180 | 0.00044508 | 0.00014836 |
| Rowes East | - | 0.01429728 | 0.01143782 | 0.00714864 | 0.00357432 | 0.00214459 | 0.00071486 |
| Bancroft | - | 0.00153937 | 0.00123150 | 0.00076969 | 0.00038484 | 0.00023091 | 0.00007697 |
| Matamata Urban | - | 0.01718426 | 0.01374740 | 0.00859213 | 0.00429606 | 0.00257764 | 0.00085921 |

Waikato Central drainage area

\$ per m².

| Area of benefit (GST inclusive) | Urban | A | B | C | D | E | F |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Rotomanuka | - | 0.00223388 | 0.00078202 | 0.00012275 | - | - | - |
| Hautapu | 0.02640706 | 0.00264071 | 0.00184849 | 0.00132035 | 0.00066018 | 0.00039611 | 0.00013204 |
| Fencourt | 0.04928068 | 0.00492807 | 0.00344965 | 0.00246403 | 0.00098561 | 0.00073921 | 0.00024640 |
| Ōhaupō-Ngāroto | - | 0.00237768 | 0.00166438 | 0.00118884 | 0.00059442 | 0.00047554 | 0.00011888 |
| Freshfield maintenance | 0.02994162 | 0.00299416 | 0.00224562 | 0.00149708 | 0.00074854 | 0.00044912 | 0.00014971 |
| Freshfield pumping | - | 0.03805599 | 0.02854200 | 0.01902800 | 0.00951400 | 0.00570840 | - |
| Komokorau 1 | - | 0.00315259 | 0.00220682 | 0.00157630 | 0.00094578 | 0.00047289 | 0.00015763 |
| Komokorau 2 | - | - | - | 0.01765189 | 0.00882595 | - | 0.00088259 |
| North Mangawara | 0.03865500 | 0.00386550 | 0.00270585 | 0.00193275 | 0.00077310 | 0.00057983 | 0.00023193 |
| South Mangawara | 0.03342628 | 0.00334263 | 0.00233984 | 0.00167131 | 0.00066853 | 0.00050139 | 0.00020056 |
| Tauhei | 0.02200427 | 0.00220043 | 0.00154030 | 0.00110021 | 0.00044009 | 0.00033006 | 0.00013203 |
| Tenfoot | 0.03487777 | 0.00348778 | 0.00244144 | 0.00174389 | 0.00069756 | 0.00052317 | 0.00020927 |
| Uapoto | 0.03804441 | 0.00380444 | 0.00266311 | 0.00190222 | 0.00076089 | 0.00057067 | 0.00022827 |
| Ngāruawahia | 0.09576291 | 0.00957629 | 0.00766103 | 0.00478815 | 0.00239407 | 0.00143644 | 0.00047881 |
| Rotokauri | 0.08658806 | 0.00865881 | 0.00692704 | 0.00432940 | 0.00216470 | 0.00129882 | - |
| Ohote Basin | 0.02598923 | 0.00649731 | 0.00422325 | 0.00389838 | - | 0.00162433 | 0.00097460 |

| | | | | | | | |
|-------------------|------------|------------|------------|------------|------------|------------|------------|
| Mangaonua | 0.05378917 | 0.00537892 | 0.00376524 | 0.00268946 | 0.00107578 | 0.00080684 | - |
| Waitakaruru | 0.04712800 | 0.00471280 | 0.00329896 | 0.00235640 | 0.00094256 | 0.00070692 | 0.00023564 |
| Manor Park | 0.40013395 | 0.08002679 | - | - | - | 0.04001340 | - |
| Greenhill | - | 0.01896001 | 0.01706400 | 0.01194480 | - | - | - |
| Hopuhopu | - | 0.00790957 | 0.00522032 | 0.00263389 | 0.00087005 | - | - |
| Kirikiriroa | - | - | - | 0.00442043 | 0.00221021 | - | 0.00044204 |
| Koromatua | - | 0.00575732 | 0.00383725 | 0.00095744 | - | - | - |
| Matangi | - | 0.00388181 | - | - | - | - | - |
| Ngāruawahiā North | - | 0.02191300 | - | - | - | - | - |
| Pukeroro | - | 0.00631617 | 0.00420657 | 0.00315809 | - | - | - |
| Puketaha | 0.06386935 | 0.00638693 | 0.00447085 | 0.00319347 | 0.00191608 | 0.00095804 | 0.00031935 |
| Te Kōwhai | - | 0.02654761 | 0.01988416 | 0.00995536 | 0.00663690 | 0.00331845 | - |

Aka Aka drainage area

| Subdivision | | |
|-------------|------------|-----------------------------------|
| Aka Aka | 0.00990452 | fixed rate per m2 (GST inclusive) |

Franklin Waikato drainage areas

\$ per m².

| Area of benefit (GST inclusive) | Urban | A | B | C | D | E | F |
|---------------------------------|-------|------------|------------|------------|------------|------------|------------|
| Waller Commins | - | - | - | - | - | - | - |
| Motukaraka | - | 0.01360244 | - | - | - | - | - |
| Bell Road | - | - | - | 0.01605673 | - | - | - |
| Tuakau Swamp | - | - | 0.02122884 | - | 0.00471752 | - | - |
| Mangatawhiri Compartment 1 | - | - | - | 0.00763700 | 0.00254567 | 0.00152740 | - |
| Mangatawhiri Compartment 2 | - | - | 0.02843092 | 0.01895395 | 0.00631798 | 0.00379079 | - |
| Mangatawhiri Compartment 3 | - | - | 0.00304902 | - | 0.00060980 | - | - |
| Mangatawhiri Compartment 4 | - | - | 0.01392292 | 0.00928195 | 0.00309398 | - | 0.00123759 |
| Mangatawhiri Compartment 5 | - | - | - | - | 0.01485708 | - | - |
| Orton | - | 0.00831096 | 0.00498657 | 0.00332438 | 0.00166219 | - | - |
| Morrisons Swamp | - | 0.00606714 | 0.00455036 | 0.00303357 | 0.00151679 | - | - |
| Te Kōhanga | - | 0.00354987 | 0.00118329 | 0.00059165 | - | - | - |
| Kaawa | - | 0.03148981 | 0.01574490 | - | - | - | - |
| Onepoto | - | 0.05316975 | 0.03987731 | 0.02658487 | - | - | - |
| Onewhero Downstream | - | - | - | - | - | - | - |
| Okowhau | - | 0.02861435 | 0.01635310 | 0.00817798 | 0.00408327 | - | - |

| | | | | | | | |
|-------------------|------------|------------|------------|------------|------------|------------|------------|
| Huntly West | - | 0.00850136 | 0.00607269 | 0.00242884 | 0.00121569 | - | - |
| Hills | - | 0.01289879 | 0.00921489 | 0.00368518 | 0.00184582 | - | - |
| Horohoro | - | 0.00598747 | 0.00427625 | 0.00171062 | 0.00085501 | - | - |
| Austins | - | 0.00831735 | 0.00519917 | 0.00207934 | - | - | - |
| Blairs | - | 0.01240883 | 0.00886363 | 0.00354520 | 0.00177446 | - | - |
| Guests | - | 0.01208558 | 0.00805504 | - | - | - | - |
| Ruawaro Furniss | - | - | 0.01514473 | 0.01009396 | - | - | - |
| Ruawaro Central | - | 0.02790546 | 0.01993287 | - | - | - | - |
| Ruawaro North | - | 0.00929075 | 0.00691882 | 0.00265716 | - | - | - |
| Kimihia SRA | - | 0.02240722 | 0.01120809 | - | - | - | - |
| Kimihia | - | 0.00981604 | 0.00490998 | - | - | - | - |
| Rangiriri | - | 0.02988980 | 0.02490717 | 0.01494789 | - | - | - |
| Island Block | - | 0.01820153 | 0.00909713 | 0.00455220 | - | - | - |
| Swan Road | - | - | 0.01024286 | 0.00682789 | 0.00341497 | - | - |
| Vrsalijkos | - | 0.01875469 | - | 0.00937547 | - | - | - |
| Orchard Road | 0.12510221 | 0.01251022 | 0.00875715 | 0.00625511 | - | 0.00187653 | 0.00062551 |
| Churchill East | - | 0.00940352 | 0.00752188 | 0.00564211 | - | - | - |
| Meremere East | - | 0.00741305 | 0.00555979 | 0.00370578 | 0.00185326 | - | - |
| Mangati | - | 0.00726869 | 0.00581495 | - | - | - | - |
| Mangawara | - | 0.00229887 | 0.00143449 | 0.00114943 | 0.00028506 | - | - |
| Pukekapia 1 | - | 0.00465881 | 0.00232941 | 0.00116470 | - | - | - |
| Pukekapia 2 | - | 0.00887815 | 0.00443907 | 0.00221954 | - | - | - |
| Ruawaro East | - | - | 0.00259564 | 0.00172870 | 0.00086435 | - | - |
| Ruawaro West | - | 0.00689650 | 0.00517237 | 0.00344825 | 0.00172412 | - | - |
| Travers Road | - | - | - | - | - | - | - |
| Waikare Frost | - | 0.00656253 | 0.00328127 | 0.00164063 | 0.00082688 | - | - |
| Waikare Ohinewai | - | - | 0.01477169 | 0.00738585 | 0.00366338 | - | - |
| Waikare Nikau | - | 0.01086528 | 0.00899646 | 0.00723628 | - | 0.00361814 | 0.00180364 |
| Waikare Rangiriri | - | 0.00822653 | 0.00492769 | 0.00164531 | - | - | - |
| Waikare West | - | 0.00585504 | 0.00467233 | 0.00233616 | 0.00116515 | - | - |
| Waikorea | - | 0.00830042 | - | - | - | - | - |

Peninsula project (Coromandel Zone)

The Peninsula Project (Coromandel Zone) scheme provides for work to address the issues of flood protection, soil conservation and river management on the Coromandel Peninsula. Details of the funding policy and the area covered by this scheme can be obtained from the Peninsula Project (Coromandel Zone) Revenue and Funding Policy.³

What it funds

The funding provides for projected costs of \$3,207,000 (GST inclusive).

| Activity | Projected expenditure (\$000) (GST inclusive) | Targeted rate revenue (\$000) (GST Inclusive) |
|--|--|---|
| Flood protection | 456 | 415 |
| River management | 710 | 563 |
| River improvement | 148 | 118 |
| Catchment new works | 615 | 371 |
| Catchment maintenance | 43 | 32 |
| Catchment oversight | 596 | 423 |
| Information and advice | 142 | 105 |
| Works and services - coastal marine area | 496 | 245 |
| Total | 3,207 | 2,272 |

How it is applied

The rate is assessed on a benefit/contributor classification basis, using a combination of capital value, land value and land area.

The scheme consists of the following differentials that are applied to a rating unit.

Catchment differential – capital value basis

This is based on the capital value of all rating units within the catchment boundary.

Catchment differential – per rating unit basis

This is based on a uniform fixed amount per rating unit on all rating units within the catchment boundary.

River and flood control direct benefit differential

This is based on the amount of benefit a rating unit receives from river and flood control works. The land within the scheme is classified on this basis and assigned within rating differentials. Rating is calculated on a capital value or per rating unit basis within each differential. This applies to capital works and maintenance associated with capital works. Base-level stream maintenance is funded by one differential across the whole scheme. The details of the classifications can be found in the funding document.

The targeted rate requirement is as follows:

| Differential | Targeted rate revenue (\$000) (GST inclusive) |
|--|---|
| Catchment - Coromandel | 1,176 |
| River and flood control direct benefit | 1,096 |
| Total | 2,272 |

³ Peninsula Project (Coromandel Zone) Revenue and Funding Policy. Doc # 889245

The 2026/27 rate

| Differential | Factor Used | Rate (\$) GST inclusive |
|--------------------------------------|---------------------------|-------------------------|
| Catchment | | |
| CV basis | Capital value \$1 per \$1 | 0.00003036 |
| Per-rating-unit basis | Per rating unit | 37.71 |
| Coromandel Retirement Village | | |
| Maintenance | Capital value \$1 per \$1 | 0.00006715 |
| Coromandel township | | |
| Maintenance | Capital value \$1 per \$1 | 0.00006342 |
| Coromandel township capital | | |
| Capital channel 1 | Capital value \$1 per \$1 | 0.00003739 |
| Capital channel 2 | Capital value \$1 per \$1 | 0.00001869 |
| Capital channel 3 | Capital value \$1 per \$1 | 0.00000935 |
| Capital indirect | Capital value \$1 per \$1 | 0.00000074 |
| Grahams Creek | | |
| Indirect maintenance | Capital value \$1 per \$1 | 0.00003570 |
| Indirect capital | Capital value \$1 per \$1 | 0.00000895 |
| Capital channel CH1 | Capital value \$1 per \$1 | 0.00012583 |
| Capital stopbank SB2 | Capital value \$1 per \$1 | 0.00007264 |
| Capital channel CH2 | Capital value \$1 per \$1 | 0.00003146 |
| Capital stopbank SB1 | Capital value \$1 per \$1 | 0.00021792 |
| Karaka Stream capital | | |
| Capital KL1 | Capital value \$1 per \$1 | 0.00024647 |
| Capital KL2 | Capital value \$1 per \$1 | 0.00012324 |
| Capital KL3 | Capital value \$1 per \$1 | 0.00004108 |
| Pohue Channel capital | | |
| Capital channel 1 | Capital value \$1 per \$1 | 0.00038517 |
| Tairua Harbour | | |
| Maintenance | Per rating unit | - |
| Tapu | | |
| Maintenance | Capital value \$1 per \$1 | 0.00018116 |
| Te Puru | | |
| Maintenance | Capital value \$1 per \$1 | 0.00021472 |
| Te Puru capital Indirect | | |
| Te Puru capital Indirect | Per rating unit | 72.41 |
| Te Puru channel capital | | |
| Capital channel 1 | Capital value \$1 per \$1 | 0.00005403 |
| | Per rating unit | 35.57 |
| Capital channel 1a | Capital value \$1 per \$1 | 0.00005403 |
| | Per rating unit | 886.17 |

| | | |
|---------------------------------|---------------------------|------------|
| Capital channel 2 | Capital value \$1 per \$1 | 0.00002702 |
| | Per rating unit | 17.79 |
| Capital channel 2a | Capital value \$1 per \$1 | 0.00002702 |
| | Per rating unit | 49.80 |
| Capital channel 3 | Capital value \$1 per \$1 | 0.00001351 |
| | Per rating unit | 8.89 |
| Te Puru stopbank capital | | |
| Capital stopbank 1 | Capital value \$1 per \$1 | 0.00034088 |
| | Per rating unit | 223.15 |
| Capital stopbank 1a | Capital value \$1 per \$1 | 0.00034088 |
| | Per rating unit | 5,558.72 |
| Capital stopbank 2 | Capital value \$1 per \$1 | 0.00017044 |
| | Per rating unit | 111.58 |
| Capital stopbank 2a | Capital value \$1 per \$1 | 0.00017044 |
| | Per rating unit | 312.41 |
| Capital stopbank 3 | Capital value \$1 per \$1 | 0.00008522 |
| | Per rating unit | 55.79 |
| Waiomu channel capital | | |
| Capital channel 1 | Capital value \$1 per \$1 | 0.00047382 |
| Capital channel 2 | Capital value \$1 per \$1 | 0.00023691 |
| Capital channel 3 | Capital value \$1 per \$1 | 0.00011846 |
| Waiomu stopbank capital | | |
| Capital Stopbank 1 | Capital value \$1 per \$1 | 0.00023526 |
| Capital Stopbank 3 | Capital value \$1 per \$1 | 0.00003921 |
| Waiomu-Pohue | | |
| Capital indirect | Capital value \$1 per \$1 | 0.00002545 |
| Maintenance | Capital value \$1 per \$1 | 0.00021249 |
| Whangamatā Harbour | | |
| Maintenance | Per rating unit | - |

West coast

The West Coast scheme provides for work to address the issues of flood protection, soil conservation and river management within the West Coast Zone. Details of the funding policy and the area covered by this scheme can be obtained from the *West Coast Zone Funding Policy*.⁴

What it funds

The funding provides for projected costs of \$2,644,000 (including GST).

| Activity | Projected expenditure (\$000) (GST inclusive) | Targeted rate revenue (\$000) (GST Inclusive) |
|------------------------|--|---|
| River management | 386 | 193 |
| Catchment new works | 1,642 | 654 |
| Catchment maintenance | 75 | 37 |
| Catchment oversight | 446 | 223 |
| Information and advice | 97 | 48 |
| Total activity | 2,644 | 1,155 |

How it is applied

The rate is assessed on a per rating unit and capital value basis.

The scheme consists of the following differentials, which are applied to rating units.

Catchment differential – capital value basis

This is based on the capital value of all rating units within the catchment boundary.

Catchment differential – per rating unit basis

This is based on a uniform rate on all rating units within the catchment boundary.

The targeted rate requirement is as follows:

| Differential | Targeted rate revenue (\$000) (GST Inclusive) |
|------------------------|---|
| Catchment - West Coast | 1,155 |

The 2026/27 rate

West Coast

| Differential | Factor Used | Rate (\$) GST inclusive |
|-------------------------------|---------------------------|----------------------------|
| Catchment - West Coast | | |
| Capital value basis | \$1 per \$1 capital value | 0.00007002 |
| Per rating unit basis | \$ per rating unit | 80.31 |

⁴ West Coast Zone Funding Policy. Doc # 1629995

Wharekawa Coast (Kaiaua)

What it funds

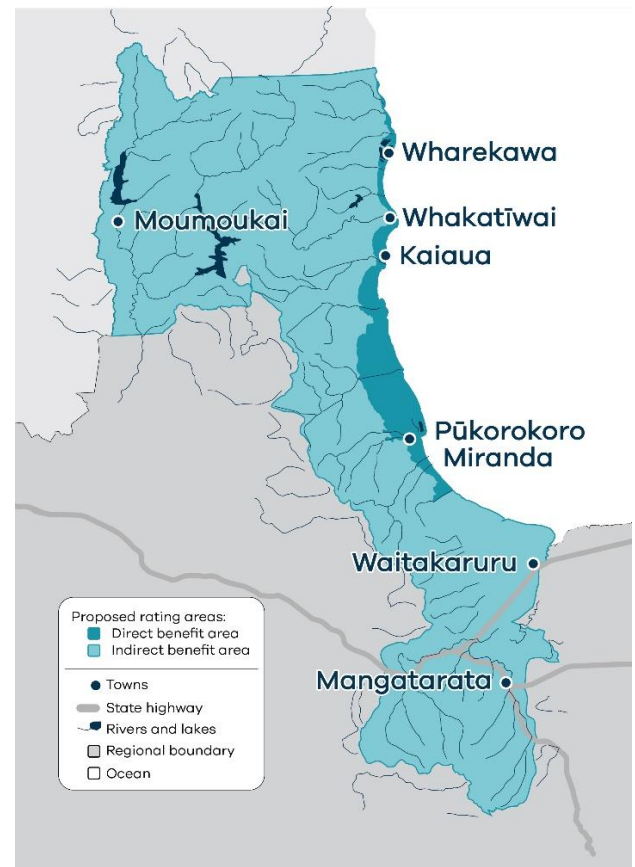
The Wharekawa Coast (Kaiaua) rate funds the local community's contribution to river and catchment management activities on the Wharekawa Coast. Details of the funding policy and the area covered by the scheme can be found in the Wharekawa Funding Policy.⁵

The targeted rate requirement is \$97,500 (GST inclusive).

This rate is assessed on a capital value basis with two differentials applied within the catchment boundary.

- Targeted rate based on a capital value for all rateable properties within the direct benefit area.
- Targeted rates based on capital value for all rateable properties within the indirect benefit area.

How it is applied



The 2026/27 rate

| Area of benefit (GST inclusive) | Factor Used | Rate (\$) GST inclusive |
|---------------------------------|---------------------------|-------------------------|
| Wharekawa Indirect Benefit Area | Capital value \$1 per \$1 | 0.00004054 |
| Wharekawa Direct Benefit Area | Capital value \$1 per \$1 | 0.00019602 |

⁵ Wharekawa Funding Policy Statement doc # 31641109

The 2026/27 rate

| Area of benefit (GST inclusive) | Factor Used | Rate (\$) GST inclusive |
|--|---------------------------|-------------------------|
| Public Transport Hamilton | Capital value \$1 per \$1 | 0.00030238 |
| Public Transport Central Waikato Serviced | Per rating unit | 84.40 |
| Public Transport Central Waikato Unserviced | Per rating unit | 42.20 |
| Public Transport Regional Waikato Serviced | Per rating unit | 29.54 |
| Public Transport Regional Waikato Unserviced | Per rating unit | 12.66 |

Urban public transport – rail rate

What it funds

The urban public transport – rail rate funds the local share portion of costs for delivering the Te Huia interregional passenger rail service.

The total Urban public transport rate revenue requirement for 2026/27 is \$3,247,000 (GST inclusive), and increase of \$1,106,000 from 2025/26.

How it is applied

The Urban Public Transport rail rate consists of two differentials applied within the Hamilton city boundary.

- Urban Public Transport Rail Unit Rate – based on a uniform fixed amount per rating unit on all rating units within the Hamilton city boundary. The total rate requirement for 2026/27 for the unit rate is \$1,328,000 (GST inclusive).
- Urban Public Transport Rail Rate – rate in the dollar per dollar of capital value of all rating units within the Hamilton city boundary. The total rate requirement for 2026/27 for the capital value-based rate is \$1,919,000 (GST inclusive).

The 2026/27 rate

| Area of benefit (GST inclusive) | Factor Used | Rate (\$) GST inclusive |
|--|---------------------------|-------------------------|
| Urban public transport - rail - value based | Capital value \$1 per \$1 | 0.00002909 |
| Urban public transport - rail - per property | Per rating unit | 20.00 |

Biosecurity rate

What it funds

The biosecurity rate funds the cost of plant and animal control works to improve biodiversity across the region.

The total biosecurity rate revenue requirement for 2026/27 is \$16,727,000 (GST inclusive), an increase of \$741,000 from 2025/26.

How it is applied

The biosecurity rate is set on a capital value-basis differential basis using equalised capital value and the location of the land within the Waikato region. An equalisation process is undertaken on an annual basis to take account of the different revaluation cycles of the territorial authorities in the region.

The rate in the dollar per dollar of capital value of a rating unit is determined by dividing the biosecurity rate revenue requirement by the capital value of all rateable properties in the Waikato region taking account of the differential. The capital value of the region used for 2026/27 is \$263.117 billion.

The 2026/27 rate

| Area of benefit (GST inclusive) | Percentage of region | Rate \$1 per \$1 CV (GST inclusive) | Targeted rate revenue \$(000) GST inclusive |
|------------------------------------|----------------------|--|---|
| Hamilton City | 25.36% | 0.00006430 | 4,242 |
| Matamata-Piako | 7.85% | 0.00006393 | 1,313 |
| Otorohanga | 2.42% | 0.00006371 | 405 |
| Rotorua | 0.99% | 0.00006576 | 166 |
| South Waikato | 3.51% | 0.00006380 | 587 |
| Taupō | 11.12% | 0.00006368 | 1,860 |
| Thames-Coromandel | 13.32% | 0.00006483 | 2,228 |
| Waikato | 16.79% | 0.00006083 | 2,808 |
| Waipā | 12.93% | 0.00006367 | 2,163 |
| Waitomo | 1.82% | 0.00006434 | 304 |
| Hauraki | 3.89% | 0.00006449 | 651 |
| Total | 100% | | 16,727 |

Natural heritage rate

What it funds

This rate funds the cost of work associated with protecting natural heritage areas in the region.

How it is applied

The revenue required is \$3,406,000 (GST inclusive). It is applied on a uniform basis to every rating unit in the Waikato region.

The 2026/27 rate

The 2026/27 rate is \$15.00 per rating unit (GST inclusive).

Primary Industry Compliance Rate

What it funds

This rate funds the council's permitted activity monitoring programme and primary industry engagement.

How it is applied

The revenue required is \$3,320,000 (GST inclusive). It is applied on a uniform basis to every rating unit of twenty hectares or greater in the Waikato region on a differential basis.

The 2026/27 rate

The 2026/27 rate is \$302.22 (GST inclusive) per rating unit of twenty hectares or greater in land area.

Regional services rate

What it funds

This rate funds the region's contribution to voluntary emergency services operating within the Waikato region.

How it is applied

The revenue required is \$844,000 (GST inclusive). It is applied on a uniform basis to every rating unit in the Waikato region.

The 2026/27 rate

The 2026/27 rate is \$3.70 per rating unit (GST inclusive).

Stock truck effluent rate

What it funds

This rate funds the construction and maintenance of stock truck effluent stations across the region in accordance with the *Stock Truck Effluent Strategy*.

How it is applied

The revenue required is \$60,000 (GST inclusive). It is applied on the capital value of every rating unit in the Waikato region of two hectares and above.

The 2026/27 rate

The rate is \$0.00000077 per \$1 of capital value (GST inclusive).

Civil Defence and Emergency Management

What it funds

This rate funds the region's Civil Defence and Emergency Management services, on behalf of the Civil Defence and Emergency Management Group.

How it is applied

The revenue required is \$3,852,000 (GST inclusive). It is applied on a uniform basis to every rating unit in the Waikato region.

The rate is \$16.90 per rating unit (GST inclusive).

Waikato Regional Theatre rate

What it funds

The Waikato Regional Theatre rate funds the council's contribution to the capital construction of the Waikato Regional Theatre.

How it is applied

The scheme consists of two differentials:

- a uniform rate applied to every rating unit within the boundaries of Waikato District, Waipā District and Matamata-Piako District. The total rates requirement for 25/26 is \$417,000 (GST inclusive)
- a uniform rate applied to every rating unit within the boundaries of Thames-Coromandel District, Hauraki District, Ōtorohanga District, Waitomo District, Taupō District and Rotorua District. The total rates requirement for 2026/27 is \$46,000 (GST inclusive).

The 2026/27 rate

| Territorial authority area | \$ per rating unit | Targeted rate revenue \$(000) GST inclusive |
|----------------------------|--------------------|---|
| Waikato District | 5.47 | 193 |
| Waipā District | 5.47 | 136 |
| Matamata-Piako District | 5.47 | 88 |
| Thames-Coromandel District | 0.54 | 16 |
| Hauraki District | 0.54 | 6 |
| Ōtorohanga District | 0.54 | 3 |
| South Waikato District | 0.54 | 5 |
| Waitomo District | 0.54 | 3 |
| Taupō District | 0.54 | 13 |
| Rotorua District | 0.54 | 1 |
| Total | | 463 |

Separately used or inhabited parts of a rating unit

Separately used or inhabited parts of a rating unit can be defined as:

- Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement, but excluding uses of a minor or incidental nature.
- Each use that involves different activity conducted by a person, company or organisation different to the ratepayer is considered to be a separate use.

The council does not currently use separately used or inhabited parts of a rating unit as a basis for its rating.

Other financing mechanisms

Borrowing

Borrowing is recognised as an effective method of achieving equity between different generations of ratepayers (inter-generational equity).

Where there are targeted rates that do not cover the operating costs of the activity in any one year, the council uses borrowing to fund the deficit.

Reserve funds

Reserves arise where funding has been obtained for a particular activity and, at a point in time, not all the revenue has been spent on the activity.

Maintaining reserves ensures that revenue is used for its intended purpose and enables revenue to be maintained at a constant level when the service provided is continuing at the same level.

They also allow for works of an inter-generational nature to be funded, capital expenditure in particular, over the most appropriate time period.

The council only maintains reserves relating to targeted rates which have been provided by regional ratepayers for specific activities.

While the cash associated with reserves may be used as funding for other activities within the organisation, it will continue to be identified as an asset and interest will be credited to the area for which the revenue was raised.

Rates collection

Waikato Regional Council will be issuing a single invoice in September with payment due by 30 October 2026 (being the last business day of the month). Payment options available are:

- internet/phone banking
- direct debit/automatic payment
- credit card (via internet)
- EFTPOS/cash payment at NZ Post shops
- EFTPOS at Waikato Regional Council's Hamilton, Taupō and Paeroa and offices.

A penalty of 10 per cent will be added on 3 July 2026) to all rates assessed in any financial year that are unpaid on 1 July 2026.

A penalty of 10 per cent will be added on 2 November 2026 to rates assessed for the 2026/27 financial year that are unpaid after the due date for payment (30 October 2026).

A penalty of 10 per cent of the amount of rates to which a penalty was added on 3 July 2026, which remain unpaid on 4 January 2027, will be added on 8 January 2027.

Penalties will not be applied to accounts with an outstanding balance where an agreed arrangement to pay is in place.

Where any payment is made by a ratepayer that is less than the amount now payable, the council will apply the payment firstly to any rates outstanding from previous rating years and then proportionately across all current year rates due.

Postponed rates will attract a yearly interest rate of one per cent above the average 90-day bill rate on the outstanding yearly balance, including interest charges from any previous years.

Rates enquiries – how your regional rates are spent

Any queries about how your regional rates are spent should be directed to Waikato Regional Council's freephone – 0800 800 401.

Te rārangi o ngā nama me ngā utu

Schedule of fees and charges

The council may fix charges relating to its functions and responsibilities under Section 36 of the *Resource Management Act 1991* (RMA). The council may also fix charges relating to its functions and responsibilities as provided for under other legislation identified in this schedule. The current policy and charges are provided below.

Application charges

Changes to policy statements and plans (section 36(1)(a) of the RMA)

When assessing applications for the preparation of, or changes to, policy statements or regional plans, the council will:

- charge applicants actual and reasonable costs
- require applicants to pay a deposit of up to 50 per cent of the estimated costs with a minimum deposit of \$1000, prior to carrying out its functions in relation to such applications
- require applicants or their agent to pay for the costs incurred on an ongoing basis.

Resource consent application processing (section 36(1)(b) of the RMA)

For pre-application engagement, and carrying out its functions in relation to the receiving, processing and decision making on resource consent applications (including assessment of applications for certificates of compliance), and for considering and deciding on changes to, or reviews of, consent conditions and transfer of consents, the council will:

- charge applicants and consent holders actual and reasonable costs
- charge a fixed amount for specified consents (see table below) and require applicants and consent holders to pay the full charge prior to work commencing on the application or review
- require applicants or consent holders, where a specific amount has not been fixed, to pay a deposit of up to 50 per cent of the estimated costs with a minimum deposit of \$1000 prior to consideration of the application or review, with the balance of the costs to be paid on a regular basis as costs are incurred
- require applicants or consent holders, where a specific amount has not been fixed, to pay the actual and reasonable costs for the processing of the application as determined, according to the following formula:

Charge = staff or contractor time x charge rate + administration fee + direct costs including disbursements + notification and hearing costs

| Fixed application charges | 2026/27 \$ (GST exclusive) |
|---|-------------------------------|
| Bore consent (controlled activity) | 475 |
| Mooring consent inside zoned mooring area (ZMA) | 475 |
| Change to mooring consent (ZMA) | 245 |
| Consent application lodgement fee (fee per activity) | |
| 1. One activity | 285 |
| 2. Two activities | 230 |
| 3. Three activities | 205 |
| 4. Four or more activities | 180 |
| Consent transfer fee (for one consent) | 160 |
| Each additional consent | 110 |
| Note: actual and reasonable charges may be incurred for very complex transfers. | |

Staff charge rates*

| | 2026/27 Rate per hour (\$) (GST exclusive) |
|--|---|
| Technical expert | 225 |
| Technical officer | 180 |
| Manager, team leader, principal | 205 |
| Senior consents / monitoring / compliance officer | 185 |
| Intermediate consents / monitoring / compliance officer | 170 |
| Consents / monitoring / compliance officer, duty planner | 165 |
| Business support | 110 |

*These rates apply to charges incurred by council employees, but rates will vary in instances when aspects of consenting, monitoring, or technical aspects of assessment and reporting, are undertaken by external parties at council discretion.

Charges for consent processes administered by other agencies

Council has certain functions, powers and duties, as well as discretionary ability to engage in, specified aspects of resource consent processes that are administered by other agencies. These include, but are not limited to, processes administered by the Environmental Protection Authority (under RMA Part 6AA and the *Fast-Track Approvals Act*) and Environment Court (under RMA s87C). The council will charge the actual and reasonable costs incurred in undertaking these functions, powers, duties and engagements, to the extent provided for by the relevant provisions of the RMA and/or other empowering legislation. In this regard, “actual and reasonable costs” means in accordance with the staff charge rates in the table above and/or the council’s “Requests for Information and Documents” policy below (as relevant).

Natural Environment Act charges

This section applies to charges to recover the costs of any council functions, duties or powers under the *Natural Environment Act* (NEA). Activities undertaken in accordance with the *Natural Environment Act* will be charged actual and reasonable costs according to the following formula:

Charge = staff or contractor time x charge rate (refer to table above) + administration fee + direct costs including disbursements

Note: A provision currently identified as clause 229(1)(b) is proposed under the Natural Environment Bill which provides for a local authority to recover costs for any functions, duties or powers under that Act, which, at the time of finalising the Annual Plan, was not passed into law. The cost recovery policy described in this sub-section of the schedule will therefore only have effect to the extent that it is enabled by the provisions of the Natural Environment Act if/when it is passed into law. Note that consent/permit processing, compliance monitoring and enforcement under the NEA will not be in effect during the transition period (approximately 2 years after the NEA comes into force) and will continue to be managed under the RMA (see above for fees and charges for those activities).

Annual consent holder charges (section 36(1)(c) of the RMA)

Consent administration charge

The resource consent annual administration fee contributes to the cost the council incurs for undertaking its consenting and monitoring functions as required under the *Resource Management Act 1991*. This includes generating resource consents, maintaining consent and compliance information, updating consent status, processing consent surrenders and expiries, annual charge enquiries, and general oversight of the consenting and monitoring activities of the council. This charge is the same for all categories of resource consent.

Environmental monitoring and research

Councils have a duty to gather information and monitor the environment under the *Resource Management Act*. A key part of this includes field monitoring (e.g. river flow, groundwater availability, water quality, ecology and air quality) and scientific investigations to enable activities to occur in a sustainable way in the Waikato region.

Where council considers the need for this work is caused by or benefits consent holders, it can apportion some of the charge to consent holders.

The scale of charge assessed for each class of consent is based on the forecast expenditure for the relevant council work programmes and an assessment of the share of these costs that should be borne by consent holders or the public. Overall, the total funding contribution from consent holders is equivalent to approximately one-third of the total cost. The monitoring and investigations undertaken are not usually specific to the location of an individual consent. It provides for managing the cumulative impacts of many activities and consents on a broader catchment, aquifer or airshed scale.

Consent compliance monitoring

All monitoring of compliance with consent conditions, excluding farm dairy water take consents, will be charged on an actual cost basis.

Actual and reasonable costs for monitoring consent compliance will be directly charged according to the following formula:

Charge = staff or contractor time x charge rate (refer to table above) + direct costs including disbursements

Consent holders or their agent are required to pay for costs incurred on an ongoing basis, as they occur, unless otherwise agreed by Waikato Regional Council.

Where a consent is held to take water for farm dairy purposes, an annual compliance monitoring charge of \$80 applies, which is included as part of the annual consent holder charge. This charge applies so long as monitoring determines that compliance has been achieved. If the consent holder is found to be non-compliant, any costs in addition to the \$80 charge will be directly charged in accordance with the above charging formula.

National direction permitted activity compliance monitoring

Monitoring of permitted activities under:

- (a) the *National Environmental Standard for Commercial Forestry 2017* (NESCF) pursuant to Part 3, Regulation 106, and
- (b) the *National Environmental Standard for Freshwater 2020* (NESF) pursuant to Part 4, Regulation 75

will be charged actual and reasonable costs for monitoring compliance according to the following formula:

Charge = staff or contractor time x charge rate (*refer to table above) + direct costs including disbursements

Parties operating under the NESCF and/or NESF will be charged for costs incurred on an ongoing basis as they occur, unless otherwise agreed by Waikato Regional Council.

Waikato Regional Council may set fixed charges for monitoring activities carried out under the NESCF and/or NESF. Council may require operators to pay the full charge towards monitoring the activity prior to any monitoring taking place.

Regional plan permitted activity compliance monitoring, other monitoring and activities associated with abatement notices and enforcement orders, RMA s36(1)(caaa) to (caac)

This section applies to:

- (a) charges payable by a person carrying out a permitted activity, for the council's monitoring of the person's compliance with any rule in a plan that relates to the permitted activity (RMA s36(1)(caaa))
- (b) charges payable by a person who an enforcement officer considers has contravened the RMA, a national environmental standard, a regulation, a rule in a plan or a resource consent, for any council function necessary to determine whether the contravention has occurred (RMA s36(1)(caab)); and
- (c) charges payable by a person who is the subject of an abatement notice or an enforcement order for council functions relating to issuing, administering, supervising or monitoring compliance with the notice or order (RMA s36(1)(caac)).

Activities undertaken in accordance with RMA s36(1)(caaa) to (caac) will be charged actual and reasonable costs for monitoring compliance according to the following formula:

Charge = staff or contractor time x charge rate (refer to table above) + direct costs including disbursements

2026/27 Resource consent holder charges

All amounts are GST exclusive.

| Consent class | Description | Consent administration | Environmental Monitoring and Research | Compliance monitoring | Total |
|---------------------------|---|------------------------|--|-----------------------|-------|
| Air | | | | | |
| Discharge of contaminants | Discharges of contaminants to the air under NES for air quality | 175 | 550 | - | 725 |
| Other discharges | Other discharges to air including odour | 175 | - | - | 175 |
| Agricultural | | | | | |
| Agricultural discharges | Discharges to land and water from agricultural sector activities | 175 | 975 | | 1,150 |
| Process discharges | | | | | |
| Major | Stormwater discharge >4ha land; Sewage >15m ³ per day; mine wastewater >100m ³ per day | 175 | 1,155 | | 1,330 |
| Minor | Industrial, mining, quarry, urban and commercial discharges to land and water that do not fall into the 'Major' class | 175 | 566 | | 741 |
| Geothermal | | | | | |
| Discharge | Discharge of geothermal sourced fluids | 175 | 14 cents per tonne or m ³ (daily rate) | | |
| Take | Takes of geothermal sourced fluids | 175 | 30 cents per tonne or m ³ (daily rate) | | |
| Water takes | | | | | |
| Water takes | Takes of surface or ground water, excluding farm water takes | 175 | Minimum charge of \$65, then 45 cents per m ³ | - | |
| Farm water takes | Takes of surface or ground water for farming support | 175 | Minimum charge of \$65, then 45 cents per m ³ | 80 | |

| | | | | | |
|---|--|-----|----------------|----|--------|
| Non-consumptive water takes (no impact) | Non-consumptive water takes with no impact on water availability, or for flood management or environmental purposes | 175 | - | - | 175 |
| Non-consumptive water takes (impact) | Non-consumptive water takes that impact flow regimes or water availability | 175 | 600 | - | 775 |
| Dams | | | | | |
| Waikato | Large dams within the Waikato hydro network used for electricity generation | 175 | 11,228 per dam | - | 11,403 |
| Large | Dams deeper than 3 metres and which hold more than 20,000m ³ of water | 175 | 7,186 per dam | - | 7,361 |
| Small | All dams not covered by the consent classes above | 175 | 337 per dam | - | 512 |
| Coastal | | | | | |
| Marine farms | | 175 | 45 per hectare | 40 | |
| Moorings | All mooring structures Refer to the bylaw requirement table for further charges. | 175 | 25 | 15 | 215 |
| Other | Activities requiring consent which may significantly impact upon the coastal environment and/or do not sit within the classes listed above | 175 | 610 | - | 785 |
| Land use | | | | | |
| Major | Large scale land use activities that have potential to generate significant land instability or sediment discharges. Including (but not limited to): Forestry harvesting >20ha Metal extraction >500m ³ Earthworks >10,000m ³ | 175 | 1,921 | - | 2,096 |
| Minor | Large scale land use activities that have some potential to generate significant land instability or sediment discharges. Including (but not limited to): Forestry harvesting <20ha Metal extraction <500m ³ Earthworks <10,000m ³ | 175 | 360 | - | 535 |

| Land use - Lake Taupō | | | | | |
|----------------------------|--|-----|-----|---|-----|
| Large | Land areas greater than 100 hectares | 175 | 718 | - | 893 |
| Medium | Land areas from 20 to 100 hectares | 175 | 361 | - | 536 |
| Small | Land areas less than 20 hectares | 175 | 174 | - | 349 |
| Administration | | | | | |
| Administration charge only | Activities requiring consent which do not fit within the consent classes above, and which are not expected to have environmental effects that will require some supervision and monitoring by Waikato Regional Council | 175 | - | - | 175 |

Note:

1. All charges exclude GST.
2. GST at the prevailing rate will be added to all charges when invoiced.
3. Whitebait stands and bore permits will not be charged an annual charge.

Remission

Under Section 36(5) of the RMA, council has discretion to remit the whole or any part of any charge. Charges will be remitted where:

- charges to individual consent holders are deemed to be unreasonable
- a redress of relative benefits to the consent holder is necessary
- the information produced by an applicant for a resource consent benefits the community as a whole
- for Land use, Lake Taupō, a remission of the information gathering, research and data monitoring component of this charge will be considered where the consent holder can demonstrate that the consented land use is primarily low nutrient discharge.
- NB: Remissions must be applied for in writing each year.

Navigation safety related charges

Pursuant to section 33M of the *Maritime Transport Act 1994*, Waikato Regional Council has a bylaw in respect of navigation safety within the Waikato region. Section 33R of the *Maritime Transport Act 1994* allows Waikato Regional Council to set fees in respect of activities required to implement the bylaw.

Any costs incurred for particular services provided for navigation safety which are not outlined below are fully recoverable from the person or organisation causing this cost to be incurred.

| Bylaw requirement | 2026/27 fee (\$) (GST exclusive) |
|---|--|
| Application for temporary events (Clause 5.6), or suspension or exemption of any provisions within this bylaw (Bylaw 4.2) | 140 |
| Application for permanent speed upliftings (Clause 5.8) | Actual and reasonable costs |
| Public notice for a temporary event (Clause 5.6.5) | Actual and reasonable costs |
| Mooring fee – harbourmaster activities (charged annually). | 150 |

| | |
|--|-----------------------------|
| Refer to the moorings charge in the resource consent holder charges table for additional charges. | |
| Mooring licence fee (when a permitted activity rule in coastal plan is operative) | 150 |
| Management of navigation safety related activities for Port Taharoa | Actual and reasonable costs |
| Management and inspection of navigation safety-related activities | Actual and reasonable costs |
| Assessment and report on any RMA consent application which has the potential to affect navigational safety | Actual and reasonable costs |

Note:

1. The bylaw does not apply to Lake Taupō
2. All charges exclude GST, GST at the prevailing rate will be added to charges when invoiced

Kāwhia mooring licence fee

Waikato Regional Council holds a consent for the management of a number of moorings within the Kāwhia harbour. A charge of \$140.00 per annum will be charged where council licenses the use of these moorings to individuals. The charge covers costs incurred to administer these moorings under the terms of the council's consent. All prices are GST exclusive.

Charges under the *Building Act 2004*

Waikato Regional Council will charge for all application, inspection and compliance processes associated with its regulatory role under the *Building Act 2004*, including but not limited to PIMs, building consents, compliance schedules, inspections, code of compliance certificates, DSAP, and annual WOF and dam classification certificates.

Requests for information and documents: resource management plans and consents

Except as provided in relation to policy documents, actual and reasonable costs will be charged for providing documents, information and advice in respect of resource management plans and resource management consents (sections 36(1)(e) and (f) of the *Resource Management Act (1991)*). The first half hour of staff time will not be charged, after which the total staff time spent on actioning the request will be charged at the relevant staff rate.

Marine oil spill response: charges under the *Maritime Transport Act 1994*

In accordance with section 444 of the *Maritime Transport Act (MTA)* regional councils exercising a delegated function or power may charge a fee in relation to that function or power. This includes fees and charges for the functions set out in Section 33R(a)-(d) of the MTA. The total hours charged for cost recovery will be at the discretion of the regional on-scene commander. Staff hourly rates will be at the appropriate rate as set out in the schedule of fees and charges.

| Marine oil spill role | 2026/27 Rate per hour (\$) (GST exclusive) |
|---|---|
| Regional on-scene commander (ROSC) | 220 |
| Subject matter expert (SME) i.e. wildlife, environmental scientist | 170 |
| Senior regional responder (SRR)/leading hand/EOC function manager | 170 |
| Regional responder (RR), operations team member, EOC function team member | 150 |
| Business support (after termination of response) | 110 |
| Disbursements (e.g. but not limited to; meals and accommodation, vehicle running costs, specialist equipment, external agency advice, waste management) | Actual costs incurred |

Documents and data

Technical reports

Many of our technical reports are available to download free of charge on the council's website: www.waikatoregion.govt.nz.

Technical reports will be charged at a base rate of \$20.00, plus \$0.15 per A4 page and \$0.30 per A3 page. Earlier technical reports priced less than \$10.00 will be provided free of charge. All prices are GST exclusive.

Policy documents

Many of our policy documents and plans are available to download free of charge on the council's website: www.waikatoregion.govt.nz.

Requests for policy documents and plans will be charged at the following rates:

| Document | 2026/27 Fee (\$) (GST exclusive) |
|---|--|
| Regional Coastal Plan – hard copy | 126 |
| Waikato Regional Plan – hard copy | 126 |
| Waikato Regional Plan Maps (full set) – hard copy | 1,680 |
| Waikato Regional Plan – individual maps | Cost of production |
| Transitional Regional Plan | 20 |
| Regional Policy Statement | 80 |

Spatial information data

Waikato Regional Council, at its discretion, may charge for access to or extraction of spatial information data. The total staff time spent will be charged at the technical officer charge rate as per the schedule of fees and charges. There is no charge for the data itself.

River and catchment service charges

Waikato Regional Council, at its discretion, may charge for the provision of information and advice relating to the following:

- hazard information and advice
- technical information and advice
- property information
- provision of historic information and records
- licences to construct structures on Waikato Regional Council owned or managed land
- provision of other information or services where costs, including staff time, are incurred by Waikato Regional Council.

Actual and reasonable costs will be charged for the provision of information, documents and technical advice. The first half hour of staff time involved in providing the service will not be charged, after which the total staff time spent providing the service may be charged.

Charges for requests for compliance history

Waikato Regional Council, at its discretion, may charge for the provision of information and documents upon receiving requests for compliance history relating to the *Resource Management Act*.

The actual and reasonable costs of staff time spent will be charged in accordance with the following formula:

Charge = staff or contractor time x charge rate (refer to table above) + direct costs including disbursements

Charges for requests for official information

The *Local Government Official Information and Meetings Act 1987* (LGOIMA) provides that any charge for the supply of official information must be reasonable. Regard may be had to the cost of the labour and materials involved in making the information available and any costs incurred pursuant to a request of the applicant to make the information available urgently.

Accordingly, where costs are recovered for the provision of official information, the amount charged for staff time will be in accordance with the Ministry of Justice guidelines for charging for services.⁶ Time spent by staff searching for relevant material,

⁶ justice.govt.nz/charging-guidelines-for-oia-requests

abstracting and collating, copying, transcribing and supervising access where the total time involved *is in excess of one hour* will be charged out as follows, after that first hour:

- an initial charge of \$38 (including GST at the prevailing rate) for the first chargeable half hour or part thereof; and
- then \$38 (including GST at the prevailing rate) for each additional half hour or part thereof.

Charges for the rates postponement policy

The council currently has a rates postponement policy that allows eligible individuals to postpone their rates.

Application fees in relation to these postponements are as follows.

1. Costs to register a statutory land charge in relation to the postponed rates. The fee will reflect the current charges set by LandOnline at the time the statutory land charge is registered.
2. Costs to release statutory land charge in relation to the postponed rates. The fee will reflect the current charges set by LandOnline at the time the statutory land charge is released.

Invoicing and charges for debt collection

Invoices for fees and charges are due payable on the 20th of the month following the invoice date, or otherwise the date that payment is due shown on the invoice. In situations where the council is required to engage the service of a debt collection agent to recover amounts owing to the council, the cost charged by the collection agency to the council will be payable by the debtor.

Ngā pānga ā-reiti mō ngā whenua tauira

Rating impacts for sample properties

The following tables provide a range of examples of the impact of the council's planned budgets on the rates requirement. The actual rates charged to a property will depend on where it is located, its size and its value. To understand the impact the proposed budgets will have on the rates charged to your property, please refer to the Waikato Regional Council website: www.waikatoregion.govt.nz/rates.

General rate – charged to all properties in the region

| Territorial Authority | \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | | |
|-----------------------|--------------------|---------|---------|----------------------|---------|---------|----------------------|---------|---------|----------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | |
| Hamilton | 107.47 | 102.77 | (4.70) | 214.94 | 205.55 | (9.40) | 429.89 | 411.10 | (18.79) | |
| Hauraki | 107.46 | 103.08 | (4.39) | 214.93 | 206.15 | (8.78) | 429.85 | 412.30 | (17.55) | |
| Matamata-Piako | 105.97 | 102.18 | (3.79) | 211.94 | 204.36 | (7.58) | 423.87 | 408.72 | (15.15) | |
| Ōtorohanga | 103.78 | 101.84 | (1.94) | 207.56 | 203.67 | (3.89) | 415.12 | 407.34 | (7.78) | Revalued |
| Rotorua | 103.68 | 105.10 | 1.42 | 207.37 | 210.21 | 2.84 | 414.74 | 420.41 | 5.67 | |
| South Waikato | 107.43 | 101.97 | (5.46) | 214.86 | 203.94 | (10.92) | 429.72 | 407.88 | (21.83) | |
| Taupō | 104.50 | 101.79 | (2.72) | 209.00 | 203.57 | (5.43) | 418.00 | 407.14 | (10.86) | Revalued |
| Thames-Coromandel | 111.06 | 103.62 | (7.44) | 222.13 | 207.24 | (14.88) | 444.25 | 414.48 | (29.77) | |
| Waikato | 108.12 | 97.23 | (10.89) | 216.24 | 194.46 | (21.78) | 432.49 | 388.93 | (43.56) | |
| Waipā | 107.54 | 101.77 | (5.77) | 215.08 | 203.54 | (11.54) | 430.16 | 407.08 | (23.08) | Revalued |
| Waitomo | 107.48 | 102.84 | (4.64) | 214.95 | 205.68 | (9.28) | 429.90 | 411.35 | (18.55) | |

Uniform annual general charge – charged to all properties in the region

| | |
|--------------|------------------------|
| 2025/26 rate | 99.10 per rating unit |
| 2026/27 rate | 104.80 per rating unit |
| Change | 5.70 per rating unit |

Civil defence emergency management rate – charged to all properties in the region

| | |
|--------------|-----------------------|
| 2025/26 rate | 15.96 per rating unit |
| 2026/27 rate | 16.90 per rating unit |
| Change | 0.94 per rating unit |

Natural heritage rate – charged to all properties in the region

| | |
|--------------|-----------------------|
| 2025/26 rate | 15.00 per rating unit |
|--------------|-----------------------|

| | |
|--------------|-----------------------|
| 2026/27 rate | 15.00 per rating unit |
| Change | 0.00 per rating unit |

Biosecurity rate – charged to all properties in the region

| Territorial authority | \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | | |
|-----------------------|--------------------|---------|--------|----------------------|---------|--------|----------------------|---------|--------|----------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | |
| Hamilton | 30.79 | 32.15 | 1.36 | 61.58 | 64.30 | 2.71 | 123.17 | 128.59 | 5.42 | |
| Hauraki | 30.76 | 32.24 | 1.48 | 61.52 | 64.49 | 2.97 | 123.04 | 128.98 | 5.94 | |
| Matamata-Piako | 30.34 | 31.96 | 1.62 | 60.68 | 63.93 | 3.25 | 121.36 | 127.85 | 6.50 | |
| Ōtorohanga | 29.71 | 31.86 | 2.14 | 59.42 | 63.71 | 4.29 | 118.85 | 127.42 | 8.58 | Revalued |
| Rotorua | 29.68 | 32.88 | 3.19 | 59.37 | 65.76 | 6.39 | 118.74 | 131.51 | 12.78 | |
| South Waikato | 30.76 | 31.90 | 1.14 | 61.51 | 63.80 | 2.28 | 123.03 | 127.59 | 4.57 | |
| Taupō | 29.92 | 31.84 | 1.92 | 59.84 | 63.68 | 3.84 | 119.67 | 127.36 | 7.69 | Revalued |
| Thames-Coromandel | 31.80 | 32.41 | 0.62 | 63.59 | 64.83 | 1.24 | 127.18 | 129.66 | 2.47 | |
| Waikato | 30.95 | 30.42 | (0.54) | 61.91 | 60.83 | (1.08) | 123.82 | 121.66 | (2.15) | |
| Waipā | 30.79 | 31.84 | 1.05 | 61.58 | 63.67 | 2.10 | 123.15 | 127.34 | 4.19 | Revalued |
| Waitomo | 30.77 | 32.17 | 1.40 | 61.54 | 64.34 | 2.80 | 123.08 | 128.68 | 5.60 | |

Regional services rate – charged to all properties in the region

| | |
|--------------|------------------------|
| 2025/26 rate | 3.71 per rating unit |
| 2026/27 rate | 3.70 per rating unit |
| Change | (0.01) per rating unit |

Public transport rate – charged to all properties in the region

| Property location | \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | |
|--|--------------------|---------|--------|----------------------|---------|--------|----------------------|---------|--------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Urban public transport - rail - per property | 20.00 | 20.00 | - | 20.00 | 20.00 | - | 20.00 | 20.00 | - |
| Urban public transport - rail - value based | 6.57 | 14.55 | 7.98 | 13.14 | 29.09 | 15.95 | 26.28 | 58.18 | 31.90 |
| Hamilton City | 141.77 | 151.19 | 9.42 | 283.54 | 302.38 | 18.85 | 567.08 | 604.77 | 37.69 |
| Central Waikato Serviced | 77.88 | 84.40 | 6.53 | 77.88 | 84.40 | 6.53 | 77.88 | 84.40 | 6.53 |
| Central Waikato Unserviced | 38.94 | 42.20 | 3.26 | 38.94 | 42.20 | 3.26 | 38.94 | 42.20 | 3.26 |
| Regional Waikato Serviced | 27.26 | 29.54 | 2.28 | 27.26 | 29.54 | 2.28 | 27.26 | 29.54 | 2.28 |
| Regional Waikato Unserviced | 11.68 | 12.66 | 0.98 | 11.68 | 12.66 | 0.98 | 11.68 | 12.66 | 0.98 |

Primary industry compliance rate – charged to all properties twenty hectares and above

| | |
|--------------|------------------------|
| 2025/26 rate | 299.53 per rating unit |
| 2026/27 rate | 302.22 per rating unit |
| Change | 2.69 per rating unit |

Stock truck effluent rate – charged to all properties two hectares and above

| \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | |
|--------------------|---------|--------|----------------------|---------|--------|----------------------|---------|--------|
| 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Waihou-Piako catchment rate – charged on a differential basis to all properties in the zone

| Property type | \$500,000 property | | | \$1,000,000 property | | |
|---------------|--------------------|---------|--------|----------------------|---------|--------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Residential | 110.35 | 112.08 | 1.73 | 220.70 | 224.15 | 3.45 |

| Property type | \$2,000,000 property | | | \$3,500,000 property | | |
|---------------|----------------------|---------|--------|----------------------|---------|--------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Rural | 441.39 | 448.30 | 6.91 | 772.44 | 784.53 | 12.09 |

Waikato-Waipā scheme (watershed) – charged on a differential basis to all properties in the zone

| Management zone / territorial authority | \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | |
|---|--------------------|---------|--------|----------------------|---------|--------|----------------------|---------|--------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Central Waikato zone - Hamilton city | 23.19 | 24.09 | 0.91 | 46.37 | 48.19 | 1.82 | 92.74 | 96.38 | 3.63 |
| Central Waikato zone - Waipā District | 27.04 | 29.26 | 2.22 | 54.09 | 58.52 | 4.43 | 135.22 | 146.31 | 11.09 |
| Lower Waikato zone - Waikato District | 82.06 | 84.14 | 2.08 | 164.13 | 168.28 | 4.15 | 410.32 | 420.69 | 10.38 |
| Waipa zone - Ōtorohanga District | 50.33 | 55.34 | 5.02 | 100.65 | 110.68 | 10.03 | 251.63 | 276.71 | 25.08 |
| Upper Waikato - South Waikato District | 17.52 | 18.33 | 0.81 | 35.04 | 36.66 | 1.62 | 87.60 | 91.65 | 4.06 |
| Upper Waikato - Rotorua District | 32.82 | 33.46 | 0.64 | 65.63 | 66.92 | 1.29 | 164.08 | 167.30 | 3.22 |
| Lake Taupo zone - Taupō District | 28.60 | 31.14 | 2.53 | 57.21 | 62.27 | 5.06 | 143.02 | 155.68 | 12.66 |

Coromandel zone rate – charged on a differential basis to all properties in the zone

| \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | |
|--------------------|---------|---------|----------------------|---------|---------|----------------------|---------|---------|
| 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| 63.09 | 52.89 | (10.19) | 81.23 | 68.07 | (13.15) | 117.51 | 98.43 | (19.08) |

West Coast Zone rate – charged on a differential basis to all properties in the zone

| \$500,000 property | | | \$1,000,000 property | | | \$2,000,000 property | | |
|--------------------|---------|--------|----------------------|---------|--------|----------------------|---------|--------|
| 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| 106.10 | 115.32 | 9.22 | 138.06 | 150.33 | 12.27 | 201.99 | 220.35 | 18.37 |

Drainage rate – charged on a differential basis to all properties in the drainage area

| | 0.2 ha property (residential) | | | 2 ha property (lifestyle) | | | 75 ha property (dairying) | | |
|-----------------|-------------------------------|---------|--------|---------------------------|---------|--------|---------------------------|----------|----------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Waikato Central | 73.96 | 69.76 | (4.20) | 51.77 | 48.83 | (2.94) | 2,773.37 | 2,615.83 | (157.53) |

| | 0.2 ha property (residential) | 2 ha property (lifestyle) | 75 ha property (dairying) |
|--|-------------------------------|---------------------------|---------------------------|
|--|-------------------------------|---------------------------|---------------------------|

| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
|---------------|---------|---------|--------|---------|---------|--------|----------|---------|----------|
| Thames Valley | 33.43 | 26.26 | (7.16) | 26.74 | 21.01 | (5.73) | 1,253.48 | 984.93 | (268.55) |

| | 0.2 ha property (residential) | | | 2 ha property (lifestyle) | | | 75 ha property (dairying) | | |
|---------|-------------------------------|---------|--------|---------------------------|---------|--------|---------------------------|----------|----------|
| | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change | 2025/26 | 2026/27 | Change |
| Aka Aka | 20.75 | 19.81 | (0.94) | 207.47 | 198.09 | (9.38) | 7,780.17 | 7,428.39 | (351.78) |





He taiao mauriora ▲ **Healthy environment**

He hapori hihiri ▲ **Vibrant communities**

He ōhanga pakari ▲ **Strong economy**

Policy Series PS26/06
ISSN 2230-4339 (Print)
ISSN 2230-4347 (Online)
May 2026 #7702

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