



AGENDA

Ordinary Council meeting Monday, 24 February 2025

I hereby give notice that an Ordinary meeting of Council will be held on:

Date: Monday, 24 February 2025

Time: 9.30am

**Location: Bay of Plenty Regional Council Chambers
Regional House
1 Elizabeth Street
Tauranga**

Please note that this meeting will be livestreamed and the recording will be publicly available on Tauranga City Council's website: www.tauranga.govt.nz.

**Marty Grenfell
Chief Executive**

Terms of reference – Council

Membership

Chairperson	Mayor Mahé Drysdale
Deputy Chairperson	Deputy Mayor Jen Scoular
Members	Cr Hautapu Baker Cr Glen Crowther Cr Rick Curach Cr Steve Morris Cr Marten Rozeboom Cr Kevin Schuler Cr Rod Taylor
Quorum	<u>Half</u> of the members present, where the number of members (including vacancies) is <u>even</u> ; and a <u>majority</u> of the members present, where the number of members (including vacancies) is <u>odd</u> .
Meeting frequency	Three weekly or as required

Role

- To ensure the effective and efficient governance of the City.
- To enable leadership of the City including advocacy and facilitation on behalf of the community.
- To review and monitor the performance of the Chief Executive.

Scope

- Oversee the work of all committees and subcommittees.
- Exercise all non-delegable and non-delegated functions and powers of the Council.
- The powers Council is legally prohibited from delegating include:
 - Power to make a rate.
 - Power to make a bylaw.
 - Power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan.
 - Power to adopt a long-term plan, annual plan, or annual report.
 - Power to appoint a chief executive.
 - Power to adopt policies required to be adopted and consulted on under the Local Government Act 2002 in association with the long-term plan or developed for the purpose of the local governance statement.
 - All final decisions required to be made by resolution of the territorial authority/Council pursuant to relevant legislation (for example: the approval of the City Plan or City Plan changes as per section 34A Resource Management Act 1991).
- Council has chosen not to delegate the following:
 - Power to compulsorily acquire land under the Public Works Act 1981.
- Make those decisions which are required by legislation to be made by resolution of the local authority.

- Authorise all expenditure not delegated to officers, Committees or other subordinate decision-making bodies of Council.
- Make appointments of members to the council-controlled organisation Boards of Directors/Trustees and representatives of Council to external organisations.
- Undertake all statutory duties in regard to Council-controlled organisations, including reviewing statements of intent and receiving reporting, with the exception of the Local Government Funding Agency where such roles are delegated to the City Delivery Committee. This also includes Priority One reporting.
- Consider all matters related to Local Water Done Well.
- Consider any matters referred from any of the Standing or Special Committees, Joint Committees, Chief Executive or General Managers.
- Review and monitor the Chief Executive's performance.
- Develop Long Term Plans and Annual Plans including hearings, deliberations and adoption.
- For clarity the Council will develop, review, undertake hearings of and deliberations on community submissions to bylaws as well as the adoption of the final bylaw.

Procedural matters

- Delegation of Council powers to Council's committees and other subordinate decision-making bodies.
- Adoption of Standing Orders.
- Receipt of Joint Committee minutes.
- Approval of Special Orders.
- Employment of Chief Executive.
- Other Delegations of Council's powers, duties and responsibilities.

Regulatory matters

Administration, monitoring and enforcement of all regulatory matters that have not otherwise been delegated or that are referred to Council for determination (by a committee, subordinate decision-making body, Chief Executive or relevant General Manager).

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1 OPENING KARAKIA

2 APOLOGIES

3 PUBLIC FORUM

- 3.1 Jan Jamieson on behalf of the Tauranga Harbour Protection Society - Te Hononga ki Te Awanui (Memorial Park to Elizabeth Recreation Connection)**

ATTACHMENTS

Nil

- 3.2 Brian Scantlebury - Te Hononga ki Te Awanui (Memorial Park to Elizabeth Recreation Connection)**

ATTACHMENTS

Nil

4 ACCEPTANCE OF LATE ITEMS

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

6 CHANGE TO THE ORDER OF BUSINESS

7 CONFIRMATION OF MINUTES

Nil

8 DECLARATION OF CONFLICTS OF INTEREST

9 DEPUTATIONS, PRESENTATIONS, PETITIONS

Nil

10 RECOMMENDATIONS FROM OTHER COMMITTEES

10.1 Recommendatory Report from the Accountability, Performance & Finance Committee - Rating Categories and Rating Policy

File Number: A17351721

Author: Caroline Irvin, Governance Advisor

Authoriser: Coral Hair, Manager: Democracy and Governance Services

PURPOSE OF THE REPORT

1. The purpose of this report is to bring a recommendation from the Accountability, Performance and Finance Committee to Council for consideration. At its meeting on 5 November 2024, the Committee passed the following resolution which includes a recommendation to Council.

COMMITTEE RESOLUTION APF3/24/3

Moved: Deputy Mayor Jen Scoular

Seconded: Mayor Mahé Drysdale

That the Accountability, Performance & Finance Committee:

- (a) Receives the report "Rating Categories and Rating Policy".
- (b) Notes that consideration of "who pays", including for transportation, is part of the annual planning process and Council will have the opportunity to further consider the level of general rates, and the impact on differential ratepayers through this process.
- (c) Recommends to Council that as part of the annual plan process, Council considers along with the draft budget in February, options regarding the industrial category including:
 - (i) Removing smaller operations from the industrial category.
 - (ii) Reviewing the level of differential.
 - (iii) Recombining commercial and industrial rating categories.
- (d) Recommends to Council that as part of the annual plan process, Council considers whether to continue to move toward general rates set at a fixed proportion of residential 65%, Commercial 15%, industrial 20% as included in the LTP.
- (e) Recommends that Council directs staff to bring back a brief business case to develop a rates estimator calculator on council's property search page for the first 3 years of the Long-Term Plan, to be ready before council's next Long-term Plan.

CARRIED

2. In accordance with the Committee recommendations (c), (d) and (e) Council are now asked to:
 - Consider, along with the draft budget in February, options regarding the industrial category including:

- (i) Removing smaller operations from the industrial category.
- (ii) Reviewing the level of differential.
- (iii) Recombining commercial and industrial rating categories.
- As part of the annual plan process, consider whether to continue to move toward general rates set at a fixed proportion of residential 65%, Commercial 15%, industrial 20% as included in the LTP.

And

- Direct staff to bring back a brief business case to develop a rates estimator calculator on Council's property search page for the first 3 years of the Long-Term Plan, to be ready before Council's next Long-term Plan.

RECOMMENDATIONS

That the Council:

- (a) Receives the report "Recommendatory Report from the Accountability, Performance & Finance Committee - Rating Categories and Rating Policy".
- (b) Adopts the recommendations of the Accountability, Performance & Finance Committee and considers, along with the draft budget in February, options regarding the industrial category including:
 - (i) Removing smaller operations from the industrial category.
 - (ii) Reviewing the level of differential.
 - (iii) Recombining commercial and industrial rating categories.
- (c) Adopts the recommendations of the Accountability, Performance & Finance Committee and as part of the annual plan process, consider whether to continue to move toward general rates set at a fixed proportion of residential 65%, Commercial 15%, industrial 20% as included in the LTP.
- (d) Directs staff to bring back a brief business case to develop a rates estimator calculator on Council's property search page for the first 3 years of the Long-Term Plan, to be ready before Council's next Long-term Plan.

ATTACHMENTS

Nil

11 BUSINESS

11.1 Te Hononga ki Te Awanui (Memorial Park to Elizabeth Recreation Connection)

File Number: A16901783

Author: Amanda Davies, **Manager:** Spaces and Places Project Outcomes

Authoriser: Barbara Dempsey, **General Manager:** Community Services

PURPOSE OF THE REPORT

1. To seek Council direction on whether they wish staff to complete the preliminary design for Te Hononga ki Te Awanui (Memorial Park to Elizabeth Recreation Connection) to allow staff to seek a legal determination on its feasibility.

RECOMMENDATIONS

That the Council:

- (a) Receives the report "Te Hononga ki Te Awanui (Memorial Park to Elizabeth Recreation Connection)".
- (b) Approves:
 - Option i – Suspends all non-committed work on the project; or
 - Option ii – Complete work required to get a legal determination on the proposed design for the full recreation connection; or
 - Option iii – Deliver of node enhancement only; or
 - Option iv – Delivery of node enhancement and completion of work required to get a legal determination.
- (c) (If Option i or Option ii or Option iii is approved under recommendation (b), rescinds parts (b), (c), and (d) of resolution CO14/23/5 made at the council meeting of 21 August 2023 meeting)

EXECUTIVE SUMMARY

2. A coastal connection between Memorial Park and the city centre has been formally included in a variety of TCC strategy and policy documents since 2004.
3. In August 2023, a paper was presented to council around the options for progressing this work, with a resolution being made to progress Option C of the report, which included undertaking work to improve Harbour access/connectivity, and progressing the work required to test the legal position regarding property riparian rights for future development work.
4. As part of the reforecasting of budgets to deliver the current annual plan commitments, the scope of this project has been reviewed.
5. A reduced scope is proposed, that would see the work on the improvements for Harbour access/connectivity being put on hold, but the work required to undertake a legal determination regarding the property riparian rights for future development work is progressed.
6. Any legal determination would mean that the feasibility of the project could be tested bringing certainty to both TCC and Landowners around the future feasibility of the recreation connection.

7. If the outcome of the legal determination was favourable for the construction of the recreation connection, a full project costing (including completion of design, consenting and construction) could be undertaken for consideration as part of the next LTP.

BACKGROUND

8. Council has formally considered providing a coastal connection between Memorial Park with the city centre several times over the last 20 years, commencing 2004. The primary benefit of this connection centres around improving the connection of people with the water/the coastal edge and providing a safer cycle route into the city centre as an alternative to Devonport Rd.
9. Further information on the project, including options and outcomes, was provided via Council report on 25 July 2022¹ and 21 August 2023². In August 2023, the estimated cost of delivering the connection (from Elizabeth St to Memorial Park) was approximately \$28.2m. The decisions from the 21 August 2023 meeting are below.

RESOLUTION CO14/23/5

That the Council:

(a) Receives the report "Draft Long Term Plan 2024-2034 - Memorial to Elizabeth Waterfront Recreation Connection \ Te Hononga ki Te Awanui".

(b) Approves delivery of Option C, which is limited intervention of the city fringe and escarpment link zones from 1st to 7th Avenue, which may include some beach replenishment between 6th and 7th Avenues as an achievable short/medium-term outcome, acknowledging that it does not achieve the accessible linear connection along the shoreline but does however, improve public access at the road ends to the harbour edge.

(c) Approves consultancy costs of \$585,000 to progress the consenting, legal, planning and design work for short/medium-term Option C, acknowledging the construction costs of \$6M, which are currently included in the Draft Long-term Plan 2024-2034.

(d) Approves consultancy costs of \$1.65M to progress the consenting, legal, planning and design work for long-term Option B, including determination of the legal position regarding property right issues. Any construction costs to be considered as part of deliberations for the following long-term plan.

(e) Enters into a Memorandum of Understanding with Mana Whenua.

10. Council decided to proceed with the delivery of Option C and B above, which would create harbour 'access' nodes between 1st to 7th Avenue together with the completion of design work to obtain a determination of the legal determination regarding property riparian right issues, to assess the feasibility of the project long term.
11. Option C also minimised some of the identified risks with the provision of the recreation connection, notably those relating to riparian rights, as whilst the project concept has been well received by the wider community, private landowners along the harbour's edge with riparian rights have largely opposed it.
12. The Tauranga Harbour Protection Society (THPS) have suggested a joint application to the High Court for a declaratory judgement (determination) to provide certainty before proceeding further with the any consent process. This would require completing a preliminary design for the proposed connection, so that the impacts, if any, of the design on harbour access and riparian rights could be accurately assessed.
13. Council resolved to making a joint application, and completing the work required for this was approved by Council at the 21 August 2023 meeting (see resolution CO14/23/5 (d) above).

¹ Minutes from 25 July 2022 meeting
https://infocouncil.tauranga.govt.nz/Open/2022/07/CO_20220725_MIN_2430.PDF

² Minutes from 21 August 2023 meeting
https://infocouncil.tauranga.govt.nz/Open/2023/08/CO_20230821_MIN_2606.PDF

Note that Option B referred to above is the delivery of the full recreation connection from Memorial Park to Elizabeth Street in the city centre.

14. To date Council has completed the Draft Concept Design for Option C, and this is being progressed to Preliminary Concept Design (currently on hold). Landowners have provided feedback on the Draft Concept Design and this will be reflected in the Preliminary Concept Design. The Preliminary Concept Design can be finalised once Council has received and considered the findings of completed geotechnical surveys and resulting design elements and updated costings are completed.
15. Note that Stage 1 of Te Hononga ki Te Awanui has been completed. Stage 1 included the construction of a railway underpass next to the Harbourside Restaurant (completed) and a new section of boardwalk joining the underpass with the southern end of The Strand. This links the waterfront boardwalk from The Strand through to Tunks Reserve at the eastern end of Elizabeth Street.
16. The options discussed by this report refer to Stage 2 of Te Hononga ki Te Awanui.
17. This report presents a range of options to Council:
 - i. Suspend all non-committed work on this project, with no retention of budget for work in the future. This would result in delivering on current contractual commitments only.
 - ii. The completion of work required to get a legal determination on the proposed design for the full recreation connection (Option B) **only** with no implementation of Option C, and no retention of the associated \$6.5m capex budget.
 - iii. Delivery of Option C, node enhancement, only (no legal determination is sought regarding Option B).
 - iv. Delivery of Option C node enhancement, and the completion of work required to get a legal determination on the proposed design for the full recreation connection.
18. The options above are discussed in more detail under the options analysis section.

OPTIONS ANALYSIS

Option i. – Suspend all non-committed work

19. Suspend all non-committed work on this project, with no retention of budget for work in the future. This would result in delivering on current contractual commitments only.
20. Cost: \$964,000 (\$564,000 actual expenditure in 2023/2024 and \$400,000 for 2024/2025 to cover actual expenditure to date, and close out costs – all OPEX).
21. Key risks: no clarity is gained regarding the feasibility of the project, and the \$964,000 spent does not deliver any outcomes.

Advantages	Disadvantages
<ul style="list-style-type: none"> Council does not commit further funds to a project which is unlikely to be delivered in full at this time 	<ul style="list-style-type: none"> It remains unclear as to whether the project could be feasibly delivered from a legal standpoint. No benefit is derived from the \$964,000 spent.

Option ii. – Complete work required to get a legal determination on the proposed design for the full recreation connection

22. The completion of work required to get a legal determination on the proposed design for the full recreation connection *only*, with no development of 'nodes' on the coastal edge at the bottom of improved Avenue links (First Avenue through to Seventh Avenue) and no retention of the \$6.5m capex budget for this work. This would however, determine if the project is legally feasible for the future and provide certainty for landowners and private landowners.

23. Cost: \$1,681,701 (\$564,000 actual expenditure in 2023/2024 and \$400,000 for 2024/2025 to cover actual expenditure to date, and FY2025/2026 additional \$717,701 to undertake a legal determination - all OPEX).
24. If the outcome of the legal determination is favourable for the construction of the recreation connection, a full project cost estimate would be undertaken for consideration as part of a future LTP process.
25. Key risks: Legal costs are estimated only, and dependent on length of process additional funding for legal fees may be required.

Advantages	Disadvantages
<ul style="list-style-type: none"> Provides clarity as to whether the project is legally feasible. As this project has been considered in various forms since 2004, but the legal viability of it has been in question for this period, this would provide needed certainty for both Council and private landowners. 	<ul style="list-style-type: none"> Requires additional investment beyond the current financial year to complete preliminary design work and legal fees. Given Council's current financial position, the project is unlikely to be delivered within the current LTP. Legal costs are estimated only, and dependent on length of process additional funding for legal fees may be required

Option iii. – Delivery of node enhancement only

26. The development of 'nodes' on the coastal edge at the bottom of improved Avenue links (First Avenue through to Seventh Avenue) only.
27. Cost: \$964,000 opex (\$564,000 actual expenditure in 2023/2024 and \$400,000 for 2024/2025 to cover actual expenditure to date – OPEX) plus \$6.5M Capex (2024/25 \$41,364 actual expenditure, 2025/26 \$1.5M construction costs, 2026/27 \$4M construction costs, 2027/28 \$1M construction costs)
28. Key risks: that the nodes are delivered but provide minimal community benefit in isolation (without delivery of the connection as a whole).

Advantages	Disadvantages
<ul style="list-style-type: none"> Provides additional community amenity and connection to harbour. 	<ul style="list-style-type: none"> Requires additional investment beyond the current financial year. Will not resolve the issue of the legal status of the project, which would need to be provided if the project was to proceed in the future

Option iv. – Delivery of node enhancement and completion of work required to get a legal determination

29. Delivery of node enhancement, and the completion of work required to get a legal determination on the proposed design for the full recreation connection. This is the current status quo option, as approved via the LTP 2024-2034.
30. Cost: The cost for delivery of this options would be broken into capex and opex as follows:
 - (a) Delivery of node enhancement - Cost: \$964,000 opex (\$564,000 actual expenditure in 2023/2024 and \$400,000 for 2024/2025 to cover actual expenditure to date – OPEX) plus \$6.5M Capex (2024/25 \$41,364 actual expenditure, 2025/26 \$1.5M construction costs, 2026/27 \$4M construction costs, 2027/28 \$1M construction costs)

- (b) Legal Determination - \$1,681,701 (\$564,000 actual expenditure in 2023/2024 and \$400,000 for 2024/2025 to cover actual expenditure to date, and FY2025/2026 additional \$717,701 to undertake a legal determination -OPEX).

31. Key risks: that the nodes are delivered but the legal review of the proposed design for the connection (as a whole) finds it not legally viable.

Advantages	Disadvantages
<ul style="list-style-type: none"> Provides clarity as to whether the project is legally feasible. Improves access and amenity to those walking to and along the foreshore at mid – low tide Aligns with the wider redevelopment of Memorial Park 	<ul style="list-style-type: none"> Requires additional investment beyond the current financial year. Access to the foreshore would not be provided to all physical abilities. Legal costs are estimated only, and dependent on length of process additional funding for legal fees may be required

FINANCIAL CONSIDERATIONS

32. Expenditure to date on this iteration of the project is as follows:

- 2023/2024 - \$564,000 Opex
- 2024/2025 - \$343,000 Opex costs at the end of November. A total Opex budget is required the current year of \$400,000 is required to close out current contracts (an additional \$40,000 Opex costs have been incurred at the end of November, post budget reforecast for FY 25. All project expenditure to date was spent in accordance with the council resolution CO14/23/5.

33. Any future expenditure on the project is outlined in the options above.

34. If the outcome of the legal determination was favourable for the construction of the recreation connection, a full project costing (including completion of design, consenting and construction) would be undertaken for consideration as part of the next LTP.

	Option i – Suspend Work	Option ii – Legal Determination Only	Option iii – Node enhancement Only	Option iv – Node enhancement plus Legal Determination
OPEX				
2023/24	564,000	564,000	564,000	564,000
2024/25	400,000	400,000	400,000	400,000
2025/26		717,701		717,701
TOTAL	964,000	1,681,701	964,000	1,681,701
CAPEX				
2023/24				
2024/25	41,364	41,364	41,364	41,364
2025/26			1,500,000	1,500,000
2026/27			4,000,000	4,000,000
2027/28			1,000,000	1,000,000
TOTAL	41,364	41,364	6,541,364	6,541,364

STATUTORY CONTEXT

35. Council allocated funds to this project via the LTP 2024-2034. This report revisits this decision and seeks confirmation of funding for the completion of work required to get a legal determination on the proposed design for the full recreation connection.

STRATEGIC ALIGNMENT

36. This contributes to the promotion or achievement of the following strategic community outcome(s):

	Contributes
We are an inclusive city	✓
We value, protect and enhance the environment	<input type="checkbox"/>
We are a well-planned city	<input type="checkbox"/>
We can move around our city easily	✓
We are a city that supports business and education	<input type="checkbox"/>

LEGAL IMPLICATIONS / RISKS

37. Sixteen properties along the coastal connection route have riparian rights.
38. The Tauranga Harbour Protection Society (THPS) have suggested a joint application to the High Court for a declaratory judgement to provide certainty around riparian rights before proceeding further with the any consent process. This would require completing a preliminary design for the proposed connection, so that the impacts, if any, of the design on harbour access and riparian rights could be accurately assessed.
39. Council has agreed to making a joint application, and completing the work required for this was approved by Council at the 21 August 2023 meeting (see resolution CO14/23/5 (d) above). Note that Option B referred to above is the delivery of the full recreation connection from Memorial Park to Elizabeth Street in the city centre.
40. It should be noted that any legal process does carry some risk around the duration and process involved could impact project costs.

TE AO MĀORI APPROACH

41. Modification of Te Awanui is generally opposed by iwi and hapu. In this case, the project is supported because of its restorative and public access focus.
42. The coastal connection was gifted the name or ingoa “Te Hononga ki Te Awanui” by mana whenua representatives on 10 May 2022. In te reo Māori, the kupu or word Hononga holds the meaning of union, connection, relationship or bond. Te Awanui is the traditional name for the Tauranga Harbour. In gifting the name, representatives said *“the essence of the journey from Taiparirua to Mareanui, the Matapihi Railway Bridge and the Waterfront is the connection with the harbour”*.
43. The ingoa *Te Awanui* in the project name is also a reference to the Te Awanui Waka, and the mana whenua aspiration to develop a Whare Waka and relocate the Te Awanui Waka to the waterfront.
44. It is important for mana whenua to continue to be closely involved in the project as the design and consenting process proceeds. A Memorandum of Understanding has been developed to ensure that expectations are clearly understood and met.

CLIMATE IMPACT

45. Te Hononga ki Te Awanui Recreation Connection directly supports the Climate Investment and Action plan as it supports Tauranga Residents to use a variety of public transport, walking, biking, and micro-mobility transport modes.

CONSULTATION / ENGAGEMENT

46. Consultation on the concept of a connection between Memorial Park and the city centre has occurred a number of times over the years, since the project was first proposed in 2004.
47. As a generalisation, the project is well supported by the wider community but opposed by private landowners along the harbour's edge.
48. Submitters to the LTP 2024-2034 noted the long-standing plans to develop a walkway between Memorial Park and the city centre. They contended that construction of this path will bring more visitors into the city centre through the provision of an off-street walking and cycling pathway. Envirohub also noted that construction of a pathway will increase access to Tauranga's coastal and marine environment aligning with Council objectives of connecting people to nature.
49. Some submitters to the LTP 2024-2034 suggested that Council should redirect proposed funding for the stadium to enable this project.

SIGNIFICANCE

50. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
51. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
52. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of medium significance.

ENGAGEMENT

53. Taking into consideration the above assessment, that the decision is of medium significance, officers are of the opinion that the following consultation/engagement is suggested/required under the Local Government Act:
 - (a) Continue to work with Mana Whenua in accordance with the Memorandum of Understanding that is in place
 - (b) Individual and group engagement continue to take place with all affected property owners

NEXT STEPS

54. The below next steps are based on the current options contained within this report, and subject to approval of council of the relevant option.
55. Close out the existing work programme, which included undertaking work to improve Harbour access/connectivity that the from 1st to 7th Avenue, and progressing the work required to test the legal position regarding property riparian rights for future development work (if option i approved),
56. Progress the completion of the preliminary design and engagement for the full recreation connection required for the legal determination (if option ii approved).

57. Progress design and engagement work on the development of the node enhancements, and close out work on the full recreation connection and legal determination (if option iii approved).
58. Progress design and engagement work on the node enhancement and to progress the legal determination for the full recreation connection (if option iv approved)

ATTACHMENTS

Nil

11.2 2025/26 User Fees and Charges: Policy Alignment and Changes

File Number: A16895674

Author: Kathryn Sharplin, Manager: Finance
Frazer Smith, Manager: Strategic Finance & Growth
Sarah Holmes, Corporate Planner
Jane Barnett, Policy Analyst

Authoriser: Paul Davidson, Chief Financial Officer

PURPOSE OF THE REPORT

1. This report presents the draft 2025/26 User Fees and Charges schedule for Council's consideration and amendment prior to final approval for public consultation in March.
2. It outlines the scope of fee adjustments permitted under the Revenue and Financing Policy and highlights key changes based on inflationary adjustments, cost recovery needs, and legislative requirements.
3. The report also recommends the revocation of the Funding Depreciation and Use of Depreciation Reserves Policy 2009, as its provisions have been incorporated into the Revenue and Financing Policy 2024 and are no longer required as a standalone document.

RECOMMENDATIONS

That the Council:

- (a) Receives the report "2025/26 User Fees and Charges: Policy Alignment and Changes".
- (b) Revokes the Funding Depreciation and Use of Depreciation Reserves Policy 2009.
- (c) Agrees the Draft User Fees and Charges schedule forms the basis of the schedule to be adopted at the 3 March 2025 Council meeting, subject to any updates agreed through reports to 3 March Council meeting or changes agreed by Council at this meeting.

EXECUTIVE SUMMARY

4. Each year, council reviews its user fees and charges to ensure they remain appropriate, align with cost recovery principles, and reflect changes in service delivery costs. The proposed 2025/26 User Fees and Charges Schedule has been developed based on:
 - Inflationary adjustments and cost recovery considerations
 - Benchmarking with other councils
 - Changes required due to legislative updates or operational adjustments.
5. Additionally, this report recommends revoking the Funding Depreciation and Use of Depreciation Reserves Policy 2009, as its principles have been fully integrated into the Revenue and Financing Policy 2024. The revocation is considered an administrative update with low significance.
6. Following council's consideration of this report, any required adjustments will be incorporated into the final draft User Fees and Charges Schedule for public consultation alongside the

2025/26 Annual Plan. The consultation period will run from 28 March – 28 April 2025, with hearings scheduled for May 2025 and final adoption in June 2025.

BACKGROUND

7. Council's user fees and charges are updated each year. Updates reflect changing circumstances, Consumer Price Index (CPI) adjustments, new or removed fee requirements, or benchmarking with other councils.
8. The draft user fees and charges reflect the outcome of this review process and provides some certainty for the public on what they can expect to be charged for our services.

STATUTORY CONTEXT

9. User fees and charges are set under various legislation, with different requirements for consultation and public notification.

STRATEGIC ALIGNMENT

10. User fees and charges align with all of council's community outcomes, and the principles set out in council's Revenue and Financing Policy.

OPTIONS ANALYSIS

USER FEES AND CHARGES

11. A preliminary schedule of user fees and charges is included in **Attachment 1**, along with reason for changes outlined in **Attachment 2** (the Statement of Proposal summary). This reflects the annual process undertaken to review fees and charges, applying inflation and including changes identified by the business.
12. A number of items will be considered on 3 March:
 - (a) Airport carparking fees and charges will be considered further at the Council meeting on 3 March.
 - (b) The water supply activity is funded primarily by volumetric charging with a small portion of fixed rate charging. These charges are set under the Rating Act but included for information in the fees and charges schedule. They have not yet been updated in the schedule attached. Water cost per meter and fixed charge proposals will be confirmed in the report to 3 March council meeting.
13. The intention in reviewing charges and introducing new charges where appropriate is to reflect the cost to council of provision of these services. User fees and charges are proposed to cover the costs of services where it is efficient to identify and charge those who benefit directly from a service. The analysis underlying the use of fees and charges is covered in the Funding Needs Analysis in the 2024-34 Long-term Plan.
14. **Attachment 4** to this report contains an Analysis of User Fee Sufficiency by Activity. This summary shows in red those activities that are not sufficient to meet the requirements of the revenue and financing policy and include marine facilities and property management. Two other activities Animal Services and Building Services are currently in deficit, but increasing revenue over time.
15. Changes to the draft 2025/26 user fees and charges schedule as a result of this report can be incorporated into the schedule following the meeting. Confirmation of the changes can be presented as a late item at the council meeting of 3 March 2025, or approved by delegation prior to the adoption of the consultation document on 24 March 2025.

FUNDING DEPRECIATION POLICY 2009

16. During a recent policy stocktake, it was identified that council's Funding Depreciation and Use of Deprecation Reserves Policy 2009 (**Attachment 3**) is no longer needed. This policy was developed as a supporting document to the Revenue and Financing Policy 2009.

17. Considering that the Revenue and Financing Policy has been through numerous reviews since then, staff consider that all matters within the 2009 policy have either been superseded by or are now included in the Revenue and Financing Policy 2024.
18. It's recommended that the Funding Depreciation and Use of Deprecation Reserves Policy 2009 be revoked. **Table 1** compares content in the 2009 policy with the current RFP.
19. This decision is considered to be an administrative change with low significance.

Table 1: Comparison of content – 2009 policy vs 2024 policy

Content	Funding Depreciation Policy 2009	Revenue and Financing Policy 2024
Definition of Depreciation Reserves	<p><i>Definition section</i></p> <p>the accumulated funds retained by each activity from the depreciation, which is funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment.</p> <p><i>Background section</i></p> <p>Within each of Council's activities, revenue is raised to fund the depreciation expense, and the money is transferred to a depreciation reserve for that activity. These reserves are used to fund the replacement of existing assets at the end of their useful lives. When an asset is replaced (that is, it is not a new asset), it is described as renewal capital expenditure. New capital is almost always funded by loans, but there are many instances where an asset purchase is a mixture of renewal and new capital expenditure.</p>	<p><i>Under depreciation heading</i></p> <p>the accumulated funds retained by each activity from the depreciation on all Council's fixed assets (excluding land) Within each of Council's activities, revenue is raised to fund the depreciation expense, and the money is transferred to a depreciation reserve for that activity. Renewals are funded through this reserve and activity debt is regularly retired based on a set % of the activity debt.</p>
Depreciation - an operating expense	<p><i>Under depreciation heading in background section</i></p> <p>Depreciation is calculated on all Council's fixed assets excluding land. Depreciation is an operating expense recorded in Council's financial statements</p>	<p><i>Under types of expenditure section and operating expenditure section</i></p> <p>Operating expenditure (Opex): is the money spent on the ongoing day to day activities and services of the Council. This includes contributions to the wear and tear on assets used (depreciation), interest charges on borrowing for capital projects and corporate overheads.</p>
Balanced budget requirement	<p><i>Under depreciation heading in background section</i></p> <p>Council raises revenue (from rates, user charges, or other sources) to fund its operating expenses including depreciation, as required under the Local</p>	<p><i>Under operating expenditure section</i></p> <p>Balanced budget – In accordance with section 100 of the LGA, Council will set each year's projected operating revenues at a sufficient level to</p>

Content	Funding Depreciation Policy 2009	Revenue and Financing Policy 2024
	Government Act (S.100).	meet the year's projected OPEX, except in limited situations where Council considers it prudent not to do so.

FINANCIAL CONSIDERATIONS

20. Overall, the use of fees and charges to fund activities can reduce the reliance on rates to cover the costs of services. While some activities continue to set charges to maintain sufficient revenue to cover the costs of services, others such as Historic Village and Marine Facilities have increased reliance on rates over time. User fees are currently 17% of operating revenue while rates make up 78%.

LEGAL IMPLICATIONS / RISKS

21. The proposed changes to user fees and charges must comply with the relevant statutory requirements under the Local Government Act 2002 (LGA) and other applicable legislation governing specific services (e.g., Resource Management Act 1991, Building Act 2004, and Health Act 1956).
22. Key risks associated with the proposed user fee changes include:
- (a) Potential public concern regarding increased fees, which will be mitigated through public consultation alongside the 2025/26 Annual Plan.
 - (b) Revenue shortfalls if fees do not adequately recover costs, requiring ongoing monitoring and potential adjustments in future reviews.
 - (c) Legal challenges if fees are perceived as inconsistent with statutory requirements, highlighting the importance of ensuring all changes align with council's Revenue and Financing Policy and relevant legislation.
23. The revocation of the Funding Depreciation and Use of Depreciation Reserves Policy 2009 does not introduce any legal risk, as its provisions are now fully incorporated into the Revenue and Financing Policy 2024. The revocation is considered an administrative update and does not affect council's financial management practices.

SIGNIFICANCE

24. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
25. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the issue.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
26. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the issue is of medium significance. Some of the proposed changes to user fees and charges will have varying impacts certain individuals and groups, the users of our services.

27. Subsequent decisions as a result of this report may be of higher significance.





ENGAGEMENT

28. Consultation on the full user fees and charges schedule is proposed to be completed alongside the 2025/26 Annual Plan, with the public consultation period being 28 March – 28 April 2025.

NEXT STEPS

29. Incorporation of changes to the user fees and charges as a result of council feedback and direction.
30. Council review of updated user fees and charges schedule on 3 March 2025 (if desired).
31. Adoption of draft 2025/26 user fees and charges schedule for public consultation on 24 March 2025.
32. Public consultation period – 28 March – 28 April 2025, followed by hearings in May 2025.
33. Adoption of the final 2025/26 User Fees and Charges is proposed for June, and these would come into force on 1 July 2025.

ATTACHMENTS

1. **Draft 2025/26 User Fees and Charges - Tracked Changes - A17468068 (Separate Attachments 1)** 
2. **Draft 2025/26 User Fees and Charges - Statement of Proposal - A16879282** [↓](#) 
3. **Funding Depreciation and Use of Depreciation Reserves - A6029732** [↓](#) 
4. **Analysis of User Fee Revenue Sufficiency by Activity - A17520635** [↓](#) 



Statement of Proposal

2025/26 User Fees and Charges

Introduction

The Council's fees and charges are set under various legislation, including the:

- Local Government Act 2002
- Resource Management Act 1991
- Dog Control Act 1996
- Building Act 2004
- Reserves Act 1977
- Waste Minimisation Act 2008
- Local Government Official Information and Meetings Act 1987
- Food Act 2014
- Food Hygiene Regulations 2015
- Impounding Act 1955
- Health Act 1956
- Sale of Alcohol Act 2012.

Council's user fees and charges are updated each year. Updates reflect changing circumstances, Consumer Price Index (CPI) adjustments, new or removed fee requirements, or benchmarking with other Councils. The proposed fees and charges reflect the outcome of this review process.

This proposal summarises the key changes to user fees and charges proposed for the year beginning 1 July 2025.

Under section 12 of the Local Government Act 2002, reasonable costs incurred may be charged based on the hourly rate of staff involved.

All fees are GST inclusive unless otherwise stated.

How can I make a submission?

The proposed 2025/26 User Fees and Charges will be open for public submissions from **28 March 2025** until **5:00pm 28 April 2025**.

A full schedule of Council's proposed user fees and charges not included in this proposal is available from <https://letstalk.tauranga.govt.nz/annualplan>.

Alternatively, full copies of the proposed fees and charges document and submission forms are available from He Puna Manawa (21 Devonport Road) or in any library.

If you also wish to present your submission in person, Council will hear verbal submissions at a number of hearings from 12 May 2025. You can indicate if you wish to speak to your submission on the submission form, and you will be contacted to arrange a time to speak.

Inflation and rounding

In general, the fees and charges have been reviewed and adjusted in line with inflation of 3%. Where appropriate fees have been rounded to the nearest 50 cents.

Changes to our user fees and charges

Animal Services

Kennel Licences

Residents can only keep more than two dogs at a property if they have a kennel licence or live in a rural zoned area. A kennel licence is issued for a specific address and states the maximum number of dogs that can be kept at the property by an occupant and may include other conditions. We are proposing to introduce a new fee for a kennel licence and variation to kennel licence. The new fees reflect staff time to carry out inspections and the administrative costs of issuing licences. As part of the licence application, an animal service officer visits the property to check that it is appropriate for the number and type of dogs the applicant wishes to keep. They also check the dogs are registered, owner history such as previous complaints, the condition of the kennels, and that a business is not being operated. A kennel licence is valid for five years, however if there is a change of dogs or change of address a variation and reinspection is required.

Animal Services	New fees
Kennel Licences	2025/26
New application or renewal of kennel licence (keeping of more than two dogs)	\$100.00
Variation to licence (e.g. adding or removing a dog, change of address)	\$50.00

Beachside Holiday Park

We are proposing to add a new half (\$150) and full day (\$300) fee for hire of the conference room.

Building Services

Increases for building services include 3% inflation plus 5% increase in fees to cover costs of delivering the activity.

Detailed financial forecasting was carried out during the 2024-34 Long-term Plan (LTP) process on building services costs. A decision was made to increase fees 5% each year for the first five years of the LTP, rather than put the fees up significantly in year 1 of the LTP. This will be reviewed each year to determine if increases are needed and only applied if the cost predictions are still accurate.

Cemeteries

Animal cremations

We had intended to carry out animal cremations, however this service has not eventuated therefore the fees for this have been removed. We propose to remove the discount for prompt payment for funeral directors, as this is no longer affordable to provide.

Rose garden plot and maintenance

The fee for plot and maintenance of the rose garden is proposed to increase from \$1201 to \$1500, due to the contractor costs of installation and maintenance.

Burials

We are proposing to introduce two new fees for device hire (\$50) and self-backfill option (\$293). These fees are to reflect the costs to council for device hire and additional time to clean up the burial site.

Public holiday surcharges

We are proposing to increase the public holiday surcharge from \$606 to \$1000. This is due to the staff required as well as the paid overtime required on public holidays.

Administration fees

We propose to increase the fee for funerals without a funeral director from \$182 to \$500 as the process requires more staff involvement and therefore more cost to council. We are proposing to introduce a new \$250 fee for administration of seat donations, to cover staff time.

Development Works

Category 1 and 2 Geo-professional accreditations

We introduced the Category 1 and 2 Geo-professional accreditation system about 30 years ago for geo-professionals possessing the appropriate qualifications, skills and relevant experience in Tauranga City. This system was introduced to ensure that the risks associated with complex geotechnical hazards are appropriately managed when undertaking building or land development. The 2024/25 fee for accreditation is \$1,224.30 and \$735.64 for a renewal.

Every year we get between 6 and 15 new applications and 4 to 10 renewal applications. Accreditation typically applies for five years, at which point a renewal is required. The applications are reviewed by an external panel, with the external costs to Council for the initial accreditation being more than \$5,500 per applicant and \$3,300 per renewal. Geo-professionals also have to maintain their Engineering New Zealand Membership, which is \$620 annually.

We are proposing to increase the fees to \$3,000 and \$1,800 respectively, as well as finding additional savings in the application process to reduce further reliance on rates.

Hourly rates

We propose to add hourly rates for development works to the fee schedule. These hourly rates are currently charged where applicable (in line with other hourly rates listed). For 25/26 these are being listed in the schedule for transparency.

Food Premises

Verifications

Previously we have charged a flat fee of \$536 for Food Control Plans and National Programme verifications (3 hours), however this does not cover the actual time spent. We are proposing to change the charging structure to an actual hourly charge of \$184 (time to be charged in 15 minute intervals).

Domestic Food Business Levy (Ministry for Primary Industries levy)

We're required to collect a new fee of \$63.25 for Food Control Plans and National Programmes on behalf of Ministry for Primary Industries.

Land Information

LIM preparation

A new fee for preparation of LIMs that go beyond six hours of preparation is proposed. This is to cover the reasonable cost of providing this service.

LIM and Property file combo

We're proposing to introduce a combined fee for property files and LIMs requested together. The proposed new fee for a 10 day LIM and property file is \$450, while the new fee for a 5 day LIM and property file is proposed at \$730.

Libraries

Research

The research fee is proposed to increase from \$65 per hour to \$75 per hour to meet the reasonable cost of the service.

Community rate room hire

The per hour rate has been increased from \$24 per hour to \$26.40 per hour to align with Bay Venues rates.

Parking

The paid parking areas in Dive Crescent and Cliff Road maximum daily charges are proposed to increase due to these carparks being heavily used. The lost ticket charge has been removed as we no longer issue tickets.

The open permit fees for Spring Street and Elizabeth Street parking buildings have been reduced from \$295 and \$280 respectively to \$276 to reflect market conditions.

Devonport and Dive Crescent lease rates have been removed as they are no longer to be leased. The Seaview off street lease has been added at a rate of \$240.

McLaren Falls

We are proposing to increase the hostel fee during peak times and introduce off peak and shoulder season charges for both the hostel and camping to encourage winter usage and more camping during the historically quieter months.

Other changes to fees

As built information in paper form

We no longer receive paper as-builts, so the fee is no longer required.

Library interloan requests

This fee has been reduced from \$10 to \$9. The library system blocks users from loans if their balance goes over \$10, so it is more practical to charge below the \$10 fee.

Street naming, numbering notifications

These fees have been removed as the street naming and numbering notification service is no longer available.

Duplication of photocopying and printing

Photocopying and printing charges are included under libraries/customer service centres.



COUNCIL SUPPORTING POLICY 2009

POLICY TITLE:	Funding Depreciation And Use Of Depreciation Reserves
Lead Policy	Revenue and Financing
Minute Ref:	M09/50
Date Adopted:	23 June 2009

1. POLICY OBJECTIVES

- To determine the extent to which Council funds depreciation expenditure.
- To determine the uses of depreciation reserves.

2. PRINCIPLES

Council must manage its financial dealings prudently and in a manner that promotes the current and future interests of the community.

Council needs to appropriately fund the economic use of its assets.

Council should match the cost of delivering its services with the appropriate revenue sources.

Council's funding of depreciation and its use of depreciation reserves must comply with Generally Accepted Accounting Practice (GAAP).

Those who benefit from the existence and/or use of an asset should contribute to the costs.

3. DEFINITIONS

Depreciation is the measure of the consumption of the economic benefits embodied in an asset whether arising from use, the passing of time or obsolescence.

Depreciation Reserves are the accumulated funds retained by each activity from the depreciation which is funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment.

New Capital Expenditure is the expenditure incurred to bring an asset to its working condition for its intended use. It also includes works which upgrade and enhance a significant expenditure component of an asset restoring it beyond its original design capacity and/or estimated life.

Renewal Capital Expenditure comprises of works which upgrade and enhance a significant component of the asset, restoring it to its original size, capacity and condition.

TCC Ref: 2134737

4. BACKGROUND

Depreciation

Depreciation is calculated on all Council's fixed assets excluding land. Depreciation is an operating expense recorded in Council's financial statements. Council raises revenue (from rates, user charges, or other sources) to fund its operating expenses including depreciation, as required under the Local Government Act (S.100).

Depreciation Reserves

Within each of Council's activities, revenue is raised to fund the depreciation expense, and the money is transferred to a depreciation reserve for that activity.

These reserves are used to fund the replacement of existing assets at the end of their useful lives. When an asset is replaced (that is, it is not a new asset), it is described as renewal capital expenditure. New capital is almost always funded by loans, but there are many instances where an asset purchase is a mixture of renewal and new capital expenditure.

These reserves are also used to repay debt.

Fully Funding Depreciation

In certain circumstances the effect of fully funding depreciation may result in current ratepayers bearing a funding obligation that could be argued is not entirely fair and equitable. Such circumstances include:

- Where assets have a very long useful life,
- Where assets are relatively young and in good condition, and
- Where major draw-downs against depreciation reserves to fund the renewal of assets are not anticipated.

In these circumstances, fully funding the depreciation expense will result in depreciation reserves accumulating over time. The interest that is earned on the accumulated reserves can then be used to offset the need to fund depreciation in later years.

In order to mitigate this effect, policy has been designed to fund internal debt retirement from depreciation reserves. Further mitigation is also achieved by discounting depreciation for certain activities.

Discounting of Depreciation Funding

Discounting depreciation funding recognises the future interest revenue earned by the depreciation reserve balance that will accumulate under the above circumstances where assets have very long asset lives. The funding requirement in early years is adjusted downwards so that current ratepayers are not disadvantaged compared to future ratepayers. This results in improved inter-generational equity.

Discounting depreciation funding reduces the extent to which operational expenditure needs to be funded. However, the reduced revenue stream means that Council will have reduced internal funding sources and therefore will have increased external borrowing requirements.

Vested Assets

When a subdivision development is completed and a compliance certificate issued, infrastructure assets contained in the subdivision are vested to Council by the developer. Council owns the asset and hence must fund the depreciation on these assets.

TCC Ref: 2134737

5. POLICY STATEMENT

5.1. Funding Depreciation

Council will, in each financial year, fully fund depreciation to the extent of the LTCCP/Annual Plan and Budget to recognise the consumption of economic benefits embodied in the asset, except where discounting occurs.

Council may discount the funding of depreciation if the Group Manager: Business Services considers it appropriate having considered:

- The remaining asset lives;
- Condition of the assets;
- Extent of existing depreciation reserves.

Where the funding of depreciation is discounted, Council will make up the funding shortfall for the activity from future interest earned on depreciation reserves.

Council recognises that it will have to carefully manage depreciation reserves for activities where discounting has occurred to ensure that the level of discounting is appropriate.

The source of an asset is not relevant when considering the funding of depreciation. Vested assets will therefore be treated the same as any other Council-owned asset.

5.2. Use of Depreciation Reserves

Revenue collected to fund depreciation will be retained by the activity and utilised to

- fully fund the replacement of existing assets at the end of their useful lives, and/or
- repay debt (in accordance with the Debt Retirement Support Policy).

Council will **generally** maintain sufficient balance in each activity's depreciation reserve to allow the replacement of the activity's assets.

In determining what constitutes a 'sufficient balance' for an activity, Council will consider:

- the total value of the activity's fixed assets,
- the mix of assets held by the activity, and
- the projected useful lives of those assets.

Balances held in depreciation reserves will earn or pay interest which will be paid into or deducted from the reserve on a monthly basis.

Depreciation reserves may be permitted to become overdrawn, but only if:

- the depreciation reserves will be overdrawn for a short period (3 years); and
- there is strong evidence the reserve will be returned to and maintained at a positive position thereafter.

At any particular point in time, balances held in depreciation reserves do not need to be supported by actual cash reserves. Balances held in depreciation reserves may be loaned to other Council activities (refer to the Treasury Policy).

Where the depreciation reserves of an activity have been fully utilised, Council will use external borrowing to fund any remaining loan requirements for renewal capital expenditure.

TCC Ref: 2134737

6. RELEVANT DELEGATIONS

The Group Manager: Business Services has delegated authority to assess when discounting of depreciation funding should occur.

The Chief Executive has delegated authority to implement this policy, but may sub-delegate any aspect to the Group Manager: Business Services.

7. REFERENCES AND RELEVANT LEGISLATION

Treasury Lead Policy.

Debt Retirement Supporting Policy.

TCC Ref: 2134737

User Fees Analysis off latest 2026 financials 5 Feb 2025 (Results exclude rates funding) for Council Workshop 10 Feb 2025

Activity	Operating Surplus/ Deficit (\$M)			Year in surplus	User Fee Changes		2026%	RFP Range	Commentary
	2024	2025	2026		2025 Actual	2026 Proposed			
Airport	4.6	6.9	8.2	N/A	↑	↑	100%	70-100%	Revenue increases driven mostly by increased volumes
Animal Services	(0.4)	(0.4)	(0.4)	2027	↑	→	78%	70-100%	For 2024 and 2025 there is a surplus after rates funding. Large fee increase in 2025 fee has coincided with significantly fewer animals registered and reduced collection rate. No current resources to chase unregistered dogs.
BayCourt	(2.5)	(3.0)	(3.2)	N/A	→	→	22%	0-30%	Loss funded from rates.
Bay Venues	(10.5)	(9.5)	(9.1)	N/A	↑	→	58%		Significant increase to user fees in FY24, resetting to industry benchmark. Increased by CPI since then.
Beachside	0.1	0.5	0.6	2025	↑	→	100%	70-100%	Increase in 2025 fee looks to be improving financial position.
Building Services	(4.1)	(2.7)	(2.2)	2027	→	↑	89%	70-100%	Rates funding for specific functions within this activity reduces the size of the activity losses. Significant proposed increase in user proposed charges for 2026 has started improving budgeted financial position.
Cemetery	(0.3)	(0.2)	0.1	2026	↑	→	99%	70-100%	Large increase in 2025 fee looks to be changing financial position.
Environmental Planning	(4.7)	(5.5)	(3.6)	N/A	→	→	39%	30-70%	Loss funded from rates. Revenue increasing as a result of improved charging rather than increasing user fees.
Environmental Health & Licensing	(1.6)	(1.6)	(1.6)	N/A	→	→	34%	30-70%	Loss funded from rates. Surplus anticipated for 2025 as revenue expected to be over budget. Fees are currently set by legislation, however we are looking into implementing a bylaw to increase alcohol licensing fees in future. Some larger increases in user fees for food businesses to be implemented.
Regulation Monitoring	(0.6)	(0.7)	(0.8)	N/A	→	→	19%	0-30%	Loss funded from rates. Central Government increased parking infringement fees. MOJ also increased court costs for chasing up overdue infringements.
Historic Village	(2.9)	(2.9)	(3.8)	N/A	↑	→	18%	0-30%	Loss funded by rates. Revenue down in 2025 despite increased charges as many buildings closed while buildings brought up to standard. Losses increasing in 2026 as impact of building upgrades (depreciation and interest) comes into effect.
Regulatory Services	N/a	(1.4)	0.2	N/A	↑	→	100%	70-100%	Not previously separately reported. Small increase in fees for 2026 to cover costs.
Marine Facilities	(3.1)	(3.2)	(4.5)	N/A	↑	→	16%	0-30%	A significant portion of loss funded from rates. Financial position remains poor despite significant increase in rates funding. \$313K of revenue removed with removal of boat ramp fees.
Parking	(0.1)	0.4	1.5	N/A	→	→	92%	70-100%	Improving revenue based on expansion of parking zones and leasing revenue now included in activity (previously property). Street and building parking fees consistent.
Property Management	(0.7)	(1.8)	(1.4)	Not	↑	→	73%	0-30%	Losses partially rates funded (Fully in 2024). Decrease in revenue in 2026 as leased parking revenue transferred to parking activity. Higher than RFP ratio as RFP grouping (Support Services) includes other activities.
Wastewater	(56.4)	(53.2)	(58.3)	N/A	↑	↑	5%	0-30%	This is mainly a rates funded activity. Unfunded depreciation in 2024. Substantial increases in charges 2025 and 2026. Approx 5% of revenue from tradewaste, balance UAC (rates). Commercial revenue low compared to water revenue. Remaining deficit predominantly interest of growth debt not funded from operational revenue.
Water Supply	(9.8)	(9.5)	(9.1)	N/A	→	↑	0%	0-30%	Approx 95% of water revenue from volumetric charging, but charged as a rate (therefore rates included in this activity as revenue). There is further rates amount from fixed charges. Remaining deficit includes budget for transition to a CCO \$4.2m, new asset system \$3.5m and interest on growth debt not funded from operational revenue. There was unfunded depreciation in 2024. While revenue generation is strong, water demand (per customer) is reducing, particularly for

Important Note
Schedule relates to activities where fees charged as user fees as opposed to activities where fees charged by individual lease agreement (eg. liscence to occupy, marine precinct etc).

Key: Operating Surplus

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(Val)

(Val)

Making an operating surplus

Making an operating loss but balance of activity rates funded.

Making a small operating loss, one off or recognising losses are reducing

Operating losses not fully recovered from rates. Activity in worsoning financial position

Key: User Fee Changes

↑

→

→

Significant increase in fees (well above inflation)

Increase in user fees (around the level of inflation)

No change in User fees (increase less than inflation)

Key: 2026% User Fees as a percentage of expenditure

100%

22%

0%

User fees in upper margin of target. Little opportunity to increase within policy

User fees in target range but possible to increase within policy (may be practical implications to increasing).

Volumetric charging for water is technically a rate rather than a user fee.

RFP Range

0-30%

User Fee Limits as per Revenue and Financing Policy in LTP

User Fee Limit per Policy

70-100% User Fee Limit inferred from Policy (not directly specified)

11.3 Rating Policy Review 2025/2026 Annual Plan

File Number: A17410245

Author: Jim Taylor, Manager: Rating Policy and Revenue
Kathryn Sharplin, Manager: Finance

Authoriser: Paul Davidson, Chief Financial Officer

PURPOSE OF THE REPORT

1. The purpose of this report is to confirm changes to Council's rating policy to be included in the 2025/2026 Annual Plan consultation.

RECOMMENDATIONS

That the Council:

- (a) Receives the report "Rating Policy Review 2025/2026 Annual Plan".
- (b) Changes the definition of Industrial rating category to exclude any rating unit with a land area less than 250m2, (*or exclusive use area less than 250m2 for cross lease or unit titles*), which will be classified in the commercial rating category.
- (c) Continues with the Long-term Plan decision to move to a fixed proportion of the general rates for each rating category and change the proportions for the residential rating category to 66%, the Commercial rating category to 15% and the industrial rating category to 19% by the 2027/28 rating year.

EXECUTIVE SUMMARY

2. At the Council meeting of 5 November 2024, Council recommended reconsideration of decisions made as part of the 2024-34 Long-Term Plan (LTP), which established an industrial rating category, and the establishment of targeted proportions of rates that would be contributed to by each of residential, commercial and industrial rating categories.
3. This report considers the following:
 - removing smaller operations (under 250m2) from the industrial category.
 - reviewing the level of differential.
 - Considering recombining commercial and industrial rating categories.
 - The proportions of rates to be paid by each of the three rating categories.
4. This report recommends changes to the definition of industrial category to remove smaller operations, and making a small change to the proportions of rates to be paid by each category that maintains the current intentions regarding the existing differentials.
5. Changes that are agreed by Council will be included as part of the 2025/2026 Annual Plan.

BACKGROUND

6. Through the 2024-34 Long-Term Plan (LTP), the Financial Strategy and Revenue and Financing Policy were developed, which underpinned the funding and financing of the investments and services provided and planned for the city. As part of the LTP process, the

commercial rating category was further considered with respect to its impact on the costs of the city, particularly the impacts on transportation costs including safety and environmental impacts.

7. Recognising these impacts, industrial properties were separated from the commercial category and set at a higher differential of 2.6 times, an allocation of 20% of the general rates.
8. In November 2024, Report 9.2 to the Accountability, Performance & Risk Committee entitled Rating Categories and Rating Policy, discussed options for addressing Council concerns regarding the coverage of the Industrial rating category. The Committee requested a report back on the following matters which have now been redirected for Council consideration:
 - (a) Options regarding the industrial category including.
 - i. Removing smaller operations from the industrial category.
 - ii. Reviewing the level of differential.
 - iii. Recombining commercial and industrial rating categories.
 - (b) As part of the annual plan process, consider whether to continue to move toward general rates set at a fixed proportion of residential 65%, Commercial 15%, industrial 20% as included in the Long-Term Plan.
9. These matters are considered below.

MOVING SMALL INDUSTRIAL RATING UNITS TO THE COMMERCIAL RATING CATEGORY

10. In November Council had considered a range of options for defining which properties would apply to the industrial and commercial categories to enable certain smaller uses of industrial premises to not necessarily be caught within that category.
11. Council's current definition for the general rating categories is based on (a) the use to which the land is put and aligns with the land use designation in the District Valuation Roll. The Industrial Rating Category definition includes rating units with a primary land use beginning with 3- Transport, 6 – Utility services or 7 - Industrial services.
12. This existing categorisation is developed during the current rating valuation process. Using a separate local process which involved inspecting each rating unit to assess the use would be costly to implement, difficult to administer and would be likely to involve a more complex and subjective decision-making process.
13. Removing smaller businesses from the current industrial categorisation is an alternative option. This could be achieved by using the existing valuation processes and categorisation but introducing logic within Council's own SAP system to divert qualifying smaller industrial properties to the commercial category for the purpose of applying the differential. It could apply a logical limit on land area (or exclusive use area) to properties equal to or greater than 250m² land area for the Industrial rating category. Smaller areas would default to the commercial category for the differential application. This option would require some additional programming in the new rates module in SAP. However, it would be simple to administer and simple for ratepayers, and council staff, to understand.

Financial Impact of removing smaller rating units from Industrial Category

14. If the 682 smaller industrial use rating units (*landuse grp 7*), with a land area less than 250 m² (*or exclusive use area less than 250m² for cross lease or unit titles*) were included in the commercial rating category, the reduction in rates to these rating units would be \$119,000 because they would be at a lower rating differential of 2.1 times rather than 2.6 times.
15. Assuming the fixed proportion of rates for industrial continuing to apply at 20%, the lower number of Industrial ratepayers means rates paid by the remaining Industrial ratepayers would increase around \$450,000 (a rates increase for the median industrial ratepayer of

20.2% in 2025/26). This would equate to a differential of 2.82 times. The residential sector share would reduce by \$300,000.

16. This redistribution of rating burden to the remaining industrial category was not the intended consequence of the proposal to move smaller ratepayers to the commercial ratepayer.
17. Options for mitigating the impact on the remaining industrial rating units are discussed in the section below.

REVIEWING THE LEVEL OF DIFFERENTIAL

18. Allocation of the general rates is a section 101(3)(b) matter for council to decide, after considering “the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well-being of the community”.
19. Tauranga City Councils commercial differential of 2.1:1 is the lowest differential in the New Zealand metro’s that we benchmark with. This is shown in table 1. below and for TCC was a Council decision arising from a review of the impacts of commercial and industrial activities.
20. As well as setting a differential, Council chose that future differentials would be based on a set proportion of the general rate to be paid by each of the rating categories. In the 2024-2034 Long Term Plan, Council resolved to apportion the general rates at residential 65%, commercial 15% and Industrial 20% by the 2027-2028 rating year.
21. This apportionment is close to the average apportionment of metro councils for residential and commercial (*including Industrial*) rating categories which is 34% commercial 66% residential. The summary by Metro Council is shown in the table below.

22. Table 1: Summary of differential, portion of general rates and average rates

	Differential	General rates for commercial/ Industrial categories (%)	Total Rates in 2024/25 estimate average residential \$	Uniform Annual General Charge (\$)
Tauranga	2.1/2.6	33% (LTP move to 35%)	5,055	298
Auckland	2.64	31%	5,091	567
Hamilton	2.9765	34%	4,276	749
Christchurch	2.22	34%	4,394	177
Dunedin	2.47	31%	\$4,159	0
Wellington	3.66	40%	6,371	0
Porirua	3.1	N/A	N/A	425
Hutt City	3.525	40%	N/A	0

23. There is no published source on comparative rates data for recent years. However, column 4 above is based on informal information shared between metro council officers in April 2024 when councils were deciding on the 2024/2025 rates (*updated where final information is available*). It is not published information from those councils.

The rates are for the “average” residential ratepayer. Tauranga City Council’s average residential property is around the 70% percentile zone and is different from our published median residential ratepayer where 50% of properties pay more and 50% pay less.

REVIEWING THE PERCENTAGE ALLOCATION OF GENERAL RATES FOR EACH RATING CATEGORY

24. As discussed in paragraphs 14 and 15 above, moving the small industrial rating units into the commercial rating category has consequences for the remaining Industrial rating units, if the allocation remains at 20% they will end up paying a larger share. This can be mitigated by reducing the industrial rating category to 19% from 20%.
25. Moving the small industrial rating units to commercial increases the commercial rates collection to a 14.1% share of general rates, if the differential remains at 2.1. Under the LTP decision to move the commercial category gradually toward 15% they would have been moved to a differential of 2.23 times and a proportion of general rate of 13.8%.
26. Council could choose to set the Industrial rating category at 19% and continue to move the commercial rating category toward 15% over time. This would result in a combined Industrial /commercial allocation of 34%, which is consistent with the average metro allocation.

RECOMBINING THE COMMERCIAL AND INDUSTRIAL RATING CATEGORIES.

27. Council could choose to recombine the commercial and industrial categories. Given the set proportion of general rates by the combined commercial and industrial categories at 34% of general rates there would be a significant redistribution impact within these categories with industrial ratepayers paying less and commercial ratepayers paying more.
28. Recombining the commercial and industrial categories in the 2025/2026 rating year would result in a significant increase for the commercial sector. The median commercial ratepayer increase would be 28.6% or \$74.01 per week.

SUMMARY OF ANALYSIS

29. In summary Council has choices in the annual plan regarding rating structure including:
 - (a) whether or not to proceed toward the agreed proportions of rates paid by different categories with the following choices:
 - i. proceed with the resolution made by Council in the LTP to move the commercial rating category up from 13.3% to 15% by 2027/2028, or not (with the first step being a move for 2025/26 to 13.8%.
 - ii. maintain the level of contribution of industrial category (20%) or reduce to 19%.
 - (b) Recombine the Commercial and Industrial Rating Categories and set a new combined differential at an allocation of for example 34%.
30. The impact for the medium residential, medium commercial and medium industrial rating units are shown in Table 2 below based on a draft 12.5% rates increase and an indicative 10% option. ***Note that the budget increase below shows 12.5% inclusive of water however the table shows rates excluding water. Including water will reduce the median rates in the table.***

	Status Quo 2024-34 LTP, move commercial from 13.3% to 13.8%	Status Quo 2024-34 LTP, move commercial from 13.3% to 13.8%	new Industrial definition, maintain industrial at 19%	new Industrial definition, maintain industrial at 19%	Same differentials as 2024/2025	Same differentials as 2024/2025
Budget increase	12.50%	10%	12.50%	10%	12.50%	10%
% allocation of General rates and differentials						
Residential	66.3%	1.0	66.9%	1.0	67.0%	1.0
Commercial	13.8%	2.23	14.1%	2.10	13.1%	2.1
Industrial	20.0%	2.65	19.0%	2.65	19.8%	2.6

Residential	% change					
Median (50%)	11.7%	9.8%	12.5%	9.9%	12.6%	10.7%
Commercial						
Median (50%)	18.0%	16.2%	13.6%	10.7%	13.7%	12.0%
Industrial						
Median (50%)	14.4%	12.7%	15.4%	12.4%	13.8%	12.1%
Residential	\$/pw change					
Median (50%)	\$7.86	\$6.60	\$8.37	\$6.61	\$8.43	\$7.16
Commercial						
Median (50%)	\$46.58	\$42.01	\$35.19	\$27.66	\$35.51	\$31.13
Industrial						
Median (50%)	\$34.75	\$30.56	\$37.11	\$29.87	\$33.31	\$29.15

31. If Council continues with the LTP decisions (status quo columns), continuing to move the allocation of the commercial rating category to 15% by 2027/2028 the median residential rates increase would be 11.7%, median commercial 18.0% and median industrial 14.4%. The smaller industrial rating units would continue to be categorised in the Industrial rating category. *(note that while overall rates are at 12.5% this analysis excludes the water rate components which are below the other rates increases)*
32. Assuming the commercial differential is not less than the current 2.1, if council redefined the Industrial rating category to exclude rating units under 250m² and maintained the industrial category allocation at the 2024/25 level of 19%³, the median residential rates increase would be 12.5%, median commercial 13.6% and median industrial 15.4%. This option would mean that the eventual allocation split would be residential 66%, commercial/industrial 34% which is the average split in other metro councils.
33. If Council decided to maintain the 2024/2025 general rates differentials *(without changing the definition of the Industrial rating category)* the median residential rates increase would be 12.6%, median commercial 13.7% and median industrial 13.8%.
34. If council recombined the commercial and industrial rating categories the median residential rates increase would be 11.4%, median commercial 28.6% and median industrial 9.0%.
35. Recombining the commercial and industrial categories in the 2025/2026 rating year would result in a significant increase for the commercial sector. The median commercial ratepayer increase would be 28.6% or \$74.01 per week. Alternatively, this option could be reconsidered as part of the next LTP, after the commercial differential is fully phased in so that the impacts on commercial and industrial would be less pronounced.

³ Noting originally was 20% but the decision to move smaller rating units back to commercial category would move it to 19%.

36. If Council decides to reduce the kerbside waste by \$20 as part of rates reduction options to be considered on 3 March this would reduce the median residential rates by approximately 0.2%.
37. Council can also choose to remove any activity or part of activity, including Transportation, into a targeted rate calculated on capital value and set the proportions of the general rates plus the new targeted rate to be the same as the options above. Setting a targeted rates instead of a general rate provides increased transparency to some extent while somewhat restricting benchmarking and the flexibility to make choices with those funds. These options have not been modelled as part of this report.

STATUTORY CONTEXT

38. The decisions in this paper on rating policy will become part of the 2025-2026 Annual Plan.

STRATEGIC ALIGNMENT

39. This contributes to the promotion or achievement of the following strategic community outcome(s):

	Contributes
We are an inclusive city	✓
We value, protect and enhance the environment	✓
We are a well-planned city	✓
We can move around our city easily	✓
We are a city that supports business and education	✓

40. Fair and equitable funding of council's investment in services and infrastructure through a proportional allocation of rates liability on the whole community will contribute to all of the above outcomes.

OPTIONS ANALYSIS

OPTIONS (MOVING SMALL INDUSTRIAL RATING UNITS TO THE COMMERCIAL RATING CATEGORY)

Option 1 - Council does not change the definition of Industrial, aligns with the land use code in the District Valuation Roll. (Status Quo)

Option 2 - Council changes the definition of Industrial to exclude any rating unit with a land area less than 250m² (*or exclusive use are for cross lease and unit titles*), which will be classified as commercial rating category.

OPTIONS ANALYSIS (MOVING SMALL INDUSTRIAL RATING UNITS TO THE COMMERCIAL RATING CATEGORY)

Option 1 - Council does not changes the definition of Industrial, aligns with the land use code in the District Valuation Roll. (Status Quo)

Advantages	Disadvantages
<ul style="list-style-type: none"> Provides clarity to the rating treatment and is consistent with council's valuation service provider designation of use in the District Valuation Roll (DVR). Simple to administer. Council's new SAP will automatically assign, reducing 	<ul style="list-style-type: none"> Does not respond to council's concerns around small to medium Industrial units, including private storage, and those ratepayers will be charged the higher industrial rating category general rate.

human error and creating efficiencies.	
Key risks	
Recommended?	No (Section 101(3)(b) decision)

Option 2 – Council changes the definition of Industrial to exclude any rating unit with a land area less than 250m² (*or exclusive use are for cross lease and unit titles*), which will be classified as commercial rating category.

Advantages	Disadvantages
<ul style="list-style-type: none"> • Reduces rates liability for smaller industrial rating units, including those used for private storage, which would have a lower general rate differential. • Addresses Council's concerns that the new Industrial rating category should not include smaller industrial rating units. 	<ul style="list-style-type: none"> • Changes to inclusion within industrial category could put higher apportionment on remaining industrial users. • Other industrial rating units, for example vacant industrial land waiting for infrastructure delivery, may feel that they should also be recategorized.
Key risks	
Recommended?	Yes (Section 101(3)(b) decision)

OPTIONS (ALLOCATION OF GENERAL RATES)

Option 1 – Council to continue with the Long-term Plan decision to move to a fixed proportion of the general rates for each rating category and change the proportions for the residential rating category to 65%, the Commercial rating category to 15% and the industrial rating category to 20% by the 2027/28 rating year (Status Quo).

Option 2 – Council to continue with the Long-term Plan decision to move to a fixed proportion of the general rates for each rating category and change the proportions for the residential rating category to 66%, the Commercial rating category to 15% and the industrial rating category to 19% by the 2027/28 rating year.

Option 3 – Council proposes to set the differential for each rating category, consulted with the community in the 2025/2026 Annual Plan.

Option 4 – Council proposes to recombine the commercial and industrial rating units into a single rating category, consulted with the community in the 2025/2026 Annual Plan.

OPTIONS ANALYSIS (ALLOCATION OF GENERAL RATES)

Option 1 - Council to continue with the Long-term Plan decision to move to a fixed proportion of the general rates for each rating category and change the proportions for the residential rating category to 65%, the Commercial rating category to 15% and the industrial rating category to 20% by the 2027/28 rating year (Status Quo).

Advantages	Disadvantages
<ul style="list-style-type: none"> • Recognises the increasing volumes of heavy vehicle to Industrial related businesses in the city from journeys originating or finishing outside the city's boundary. • Recognises the social and environmental 	<ul style="list-style-type: none"> • Industrial rating units may think that they are paying more than is equitable and fair. • Increases for the commercial sector phased in over three years. • Local hospitality sector and Tauranga

<p>impacts such as congestion, safety, and pollution on the city of heavy vehicles and industrial activity.</p> <ul style="list-style-type: none"> Provides certainty and mitigates future valuation swings between sectors and rating categories. Does not require annual reviews. 	<p>CDB retail struggling due to construction and economic downturn (<i>partly mitigated by reduced rating valuations in those areas for some commercial properties</i>).</p>
Key risks	
Recommended?	No (Section 101(3)(b) decision)

Option 2 - Council to continue with the Long-term Plan decision to move to a fixed proportion of the general rates for each rating category and change the proportions for the residential rating category to 66%, the Commercial rating category to 15% and the industrial rating category to 19% by the 2027/28 rating year.

Advantages	Disadvantages
<ul style="list-style-type: none"> Recognises the increasing volumes of heavy vehicle to Industrial related businesses in the city from journeys originating or finishing outside the city's boundary. Recognises the social and environmental impacts such as congestion, safety, and pollution on the city of heavy vehicles and industrial activity. Provides certainty and mitigates future valuation swings between sectors and rating categories. Does not require annual reviews. Moderates a redefined (reduced) Industrial Rating Category and brings TCC general rate allocation into line with other NZ metros (34% commercial/ Industrial) 	<ul style="list-style-type: none"> Industrial rating units may think that they are paying more than is equitable and fair. Increases for the commercial sector phased in over three years. Local hospitality sector and Tauranga CDB retail struggling due to construction and economic downturn (<i>partly mitigated by reduced rating valuations in those areas for some commercial properties, and by an increased number of rating units in the commercial rating category</i>).
Key risks	
Recommended?	Yes (Section 101(3)(b) decision)

Option 3 - Council proposes to set the differential for each rating category, consulted with the community in the 2025/2026 Annual Plan.

Advantages	Disadvantages
<ul style="list-style-type: none"> Council can consider localised factors in the short term and set the differentials at each annual plan or long-term plan. 	<ul style="list-style-type: none"> Changing the proportions frequently creates uncertainty over the long term, particularly at each triennial revaluation. May increase the rates liability on one of more sectors and rating categories. Would not mitigate future valuation

	swings for rating categories. <ul style="list-style-type: none"> Residential ratepayers may pay more as a proportion than other similar growth New Zealand metros who set the allocation at a fixed percent.
Key risks	
Recommended?	No (Section 101(3)(b) decision)

Option 4 - Council proposes to recombine the commercial and industrial rating units into a single rating category, consulted with the community in the 2025/2026 Annual Plan.

Advantages	Disadvantages
<ul style="list-style-type: none"> Is simple to administer and understand. Easier to benchmark with other NZ metropolitan cities. 	<ul style="list-style-type: none"> Large increase the rates liability on the commercial rating category (can be mitigated by phasing in over a period of years) Does not recognise the relative impact on each sector or rating category on council's activities and services.
Key risks	
Recommended?	No – potential to review at next LTP (Section 101(3)(b) decision)

FINANCIAL CONSIDERATIONS

41. Changing the definition of rating category or allocation of the general rates will not impact council's finances directly as they change the allocation of rates liability over the whole community. If some ratepayers pay less others would pay a greater share of the total rates requirement set by Council.

LEGAL IMPLICATIONS / RISKS

42. Council should follow due process, particularly the chronological order in section 101 Financial management of the Local Government Act (2002), when setting rating policy.

TE AO MĀORI APPROACH

43. Fair and equitable allocation of rates ensures that the Industrial sector and other heavy vehicle users contribute to the costs of a safe transportation network. This aligns to the concept of Manaakitanga which is best practice and a strong duty of care and safety for our people.

CLIMATE IMPACT

44. While Transportation Activity, in particular road traffic, is a key contributor to negative environmental impacts, the rating policy changes are unlikely to change any behaviour of heavy vehicle traffic to, or from, Industrial rating units. The Port of Tauranga is New Zealand's only deep water port and is unlikely to move from the centre of Tauranga.

CONSULTATION / ENGAGEMENT

45. Changes to rating Policy or the Revenue and Financing Policy will be consulted with the whole community as part of the 2025-2026 Annual Plan.

SIGNIFICANCE

46. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals, and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal, or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
47. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
48. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of high significance.

ENGAGEMENT

49. Taking into consideration the above assessment, that the decision is of high significance, officers are of the opinion that the following consultation/engagement is suggested/required under the Local Government Act 2002.
50. Any proposed changes to rating category definitions or general rate allocations will be consulted with the community as part of the 2025/2026 Annual Plan.

NEXT STEPS

51. Decisions will be included in the 2025-2026 Annual Plan consultation and/or supporting documents. In the 10 March report on the draft Annual Plan, with final adjustments, the calculation will be based on rates budget movements across all general and targeted rates

ATTACHMENTS

1. **Funding Impact on rates for rating categories under different rating policy options - A17515906** [!\[\]\(33006de4dd11f8c729ca8ca0fde0352f_img.jpg\)](#) 

Examples of rating impact on residential, commercial and industrial properties with potential rating policy options

	Status Quo 2024-34 LTP, move commercial from 13.3% to 13.8%	Status Quo 2024-34 LTP, move commercial from 13.3% to 13.8%	new Industrial definition, maintain industrial at 19%	new Industrial definition, maintain industrial at 19%	Same differentials as 2024/2025	Same differentials as 2024/2025	Combine Industrial and Commercial	Combine Industrial and Commercial
Budget increase	12.50%	10%	12.50%	10%	12.50%	10%	12.50%	10%
% allocation of General rates and differentials								
Residential	66.3%	1.0	66.9%	1.0	67.0%	1.0	66.0%	1.0
Commercial	13.8%	2.23	14.1%	2.10	13.1%	2.1	15.3%	2.50
Industrial	20.0%	2.65	19.0%	2.65	19.8%	2.6	18.8%	2.50

Residential	% change							
Low Residential (1%)	10.4%	8.5%	10.9%	8.8%	11.0%	9.1%	10.2%	8.1%
Lower Quartile (25%)	11.4%	9.5%	12.1%	9.6%	12.2%	10.3%	11.1%	8.6%
Median (50%)	11.7%	9.8%	12.5%	9.9%	12.6%	10.7%	11.4%	8.8%
Upper Quartile (75%)	12.0%	10.2%	12.9%	10.1%	13.0%	11.1%	11.7%	8.9%
High residential (99%)	13.2%	11.3%	14.3%	11.0%	14.4%	12.5%	12.7%	9.5%
Commercial								
Lower Quartile (25%)	17.1%	15.4%	13.2%	10.5%	13.3%	11.6%	26.5%	23.4%
Median (50%)	18.0%	16.2%	13.6%	10.7%	13.7%	12.0%	28.6%	25.2%
Upper Quartile (75%)	18.5%	16.7%	13.8%	10.8%	13.9%	12.2%	29.7%	26.1%
High commercial (99%)	19.2%	17.3%	14.1%	10.9%	14.3%	12.5%	31.3%	27.5%
Industrial								
Lower Quartile (25%)	13.9%	12.2%	14.7%	12.0%	13.3%	11.7%	9.1%	6.5%
Median (50%)	14.4%	12.7%	15.4%	12.4%	13.8%	12.1%	9.0%	6.2%
Upper Quartile (75%)	14.8%	13.0%	15.8%	12.7%	14.1%	12.4%	8.9%	5.9%
High Industrial (99%)	15.1%	13.3%	16.3%	12.9%	14.5%	12.7%	8.8%	5.7%
Residential	\$/pw change							
Low Residential (1%)	\$4.36	\$3.57	\$4.56	\$3.69	\$4.58	\$3.80	\$4.26	\$3.40
Lower Quartile (25%)	\$6.74	\$5.63	\$7.15	\$5.67	\$7.20	\$6.08	\$6.55	\$5.09
Median (50%)	\$7.86	\$6.60	\$8.37	\$6.61	\$8.43	\$7.16	\$7.63	\$5.89
Upper Quartile (75%)	\$9.42	\$7.94	\$10.06	\$7.90	\$10.14	\$8.65	\$9.12	\$6.99
High residential (99%)	\$28.00	\$23.98	\$30.25	\$23.35	\$30.54	\$26.48	\$26.97	\$20.18
Commercial								
Lower Quartile (25%)	\$25.91	\$23.30	\$19.97	\$15.91	\$20.13	\$17.63	\$40.23	\$35.52
Median (50%)	\$46.58	\$42.01	\$35.19	\$27.66	\$35.51	\$31.13	\$74.01	\$65.23
Upper Quartile (75%)	\$79.91	\$72.16	\$59.74	\$46.61	\$60.30	\$52.90	\$128.48	\$113.14
High commercial (99%)	\$1,778.29	\$1,608.89	\$1,310.75	\$1,012.29	\$1,323.77	\$1,162.49	\$2,904.32	\$2,554.69
Industrial								
Lower Quartile (25%)	\$19.20	\$16.86	\$20.39	\$16.60	\$18.47	\$16.15	\$12.54	\$9.01
Median (50%)	\$34.75	\$30.56	\$37.11	\$29.87	\$33.31	\$29.15	\$21.57	\$14.82
Upper Quartile (75%)	\$67.56	\$59.48	\$72.40	\$57.87	\$64.63	\$56.60	\$40.61	\$27.10
High Industrial (99%)	\$681.35	\$600.40	\$732.41	\$581.54	\$650.37	\$570.04	\$396.75	\$256.67

11.4 Draft Annual Plan 2025/26 - Decision Making

File Number: A17099631

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PURPOSE OF THE REPORT

1. To seek direction/approval of the Annual Plan 2025/26 draft baseline budget and provide an update on the development of the annual plan.

RECOMMENDATIONS

That the Council:

- (a) Receives the report "Draft Annual Plan 2025/26 - Decision Making".
- (b) Confirms the 2025/26 capital programme as agreed in December with the following adjustments which reduce the total programme to \$506m as detailed in Attachment 1:
 - (i) Deferral of \$6.8m of expenditure on Turret Road to later year
 - (ii) Bring forward \$1.5m of Taurikura Drive upgrade
 - (iii) Other minor timing adjustments
- (c) Approves an additional operational grant of \$338k to Bay Venues Limited to continue operation of Memorial Park Indoor Sports Centre in 2025/26, noting this has been included in the baseline budget.
- (d) Approves the baseline budget that achieves a maximum rates increase after growth of 12.5%, based on activity budgets as set out in Attachment 2 with further budget adjustments to be considered by Council on 3 March 2025.
- (e) Notes the revised net debt at year end June 2026 is \$1.65b, which is consistent with the Long Term Plan.

EXECUTIVE SUMMARY

2. In accordance with the Local Government Act 2002, Council is required to produce and adopt an annual plan by 30 June 2025.
3. This report provides the draft high-level financials for the 2025/26 Annual Plan following updates since the Long-Term Plan (LTP) and organisational reset adjustments to sit at 12.5% rates increase overall after growth. Further initiatives are proposed to be considered by Council at its 3 March meeting to bring the overall rates increase below 12.5%.
4. Council currently has a financial strategy rates limit of 12%. The removal of the Infrastructure Funding and Financing (IFF) levy impacted this strategy limit as previously this was outside the limit. Hence 12.5% whilst outside the limit remains less than the total amount of rates plus levy which as in the Long Term Plan. Any amount exceeding the rating limit will need to be noted in the final Annual Plan.

5. The capital programme draft budgets were agreed by Council on December 10, 2024, and there have been minor adjustments to the draft programme outlined in this report which bring the draft capital programme to \$506m. A comparison of project budgets for 2026 and total project costs in LTP is provided as Attachment 1.
6. The Whole of Council budget, broken down by activity is presented in Attachment 2 along with commentary on key deliverables, and activity issues and outlook.

BACKGROUND

7. Following the reforecasting of capital budgets for 2024/25 by Council on 29 October 2024, a further report was presented to Council on 12 November 2024 outlining an approach and suggested capital project categorisation for the 2025/26 Annual Plan. Subsequently a Council workshop has been held on 4 December to consider the prioritised capital programme, key financials and borrowing covenants.
8. On 9 December, staff presented a paper titled *"2025/26 Annual Plan Key Financial Update, Draft Capital Programme and LGFA Bespoke Borrowing Covenant Option"* for Council's consideration. Council resolved that it:
 - (a) Receives the report "Annual Plan Key Financial Update, Draft Capital Programme and LGFA Bespoke Borrowing Covenant Option".
 - (b) *Directs staff to develop the draft 2025/26 Annual Plan for consideration in February 2025 with options to ensure that:*
 - (i) *The total rates increase does not overall exceed 12.5% net of growth.*
 - (ii) *The total rates increase does not overall exceed 10% net of growth*
 - (iii) *Depreciation is fully funded except for roading depreciation, where the funded depreciation should reflect only the TCC share of renewals.*
 - (iv) *Operational costs proposed to be loan funded are separately reported for specific council approval.*
 - (v) *The capital programme as prioritised in Attachment 1 forms the basis for the draft budget subject to any changes to projects or levels of service agreed by Council prior to adoption for consultation in March 2025.*
 - (c) *Agrees that Council should apply to Local Government Funding Agency for a bespoke covenant up to a limit of 350% debt to revenue ratio from June 2025, with a draft application to be considered by Council at its meeting on 10 February 2025.*

Events since December 2024

Changes to capital expenditure budgets

9. The draft capital budget for the annual plan was agreed by Council on 10 December 2024. There have been changes to timing of projects that have reduced the draft capital budget from \$515m to \$506m, including:
 - Deferral of \$6.8m from draft FY26 budget related to Turret Road, Welcome Bay, Fifteenth Avenue programme due to delays in NZTA business case review.
 - Bring forward of \$1.5m from FY26 to FY25 to progress construction of the Taurikura Drive upgrade (to coordinate with the opening of the next phase of Tauranga Crossing).
 - Other minor timing adjustments such as Mount Maunganui Holiday Park Master Plan and Awaitei Place Stormwater Upgrade.
10. Attachment 1 provides detail of the revised capital programme for the 2025/26 Annual Plan. Because inflation is applied to future years' budgets, when a project is deferred the total cost of the project will be increased by that inflation impact. Attachment 1 shows the revised annual project budgets for multi-year projects that have been rephased to later years

compared to the project budget in the LTP and therefore have slightly higher total project budgets.

Proposed Changes to Operational Expenditure

11. The baseline operational budget results in an overall rate increase of 12.5%. This level equates to the increase in year 2 of the LTP after adding back the proposed new Infrastructure Funding and Financing levy (IFF) which had been proposed for that year and is now funded within TCC directly through rates.
12. To remain within the maximum 12.5% rate increase, Council has had to offset significant cost increases from the LTP budget for 2026, of \$29m that have occurred post LTP including:
 - (a) Council's direction to fund (through rates) all depreciation other than the portion of transport renewals covered by NZTA \$15.6m increase in rates.
 - (b) Additional rates funded depreciation from Transportation assets and spaces and places activity assets \$10m.
 - (c) Additional levy from the water regulator (Taumata Arowai) \$0.9m.
 - (d) The reduction in growth assumption from 1.5% to 0.25% noting the whole of council rates increase is shown after growth.
13. Activity managers have updated their budgets along with reset savings targets required to maintain the baseline budget within a 12.5% increase. The increase in city operations to cover more external contracts shows as an increase in employee costs offset by a reduction in other operating costs.
14. Savings have been achieved to reduce budgets to the 12.5% level through organisational changes and efficiencies without impacting on levels of service.
15. An area of additional level of service has been identified for which Council approval is sought, which is grant funding for Bay Venues associated with opening the new Cameron Road courts facility (Haumarū). In the draft numbers presented in December 2024, Bay Venues were intending to utilise their existing operational budget from QEYC/Memorial Hall to fund the running costs of the new Cameron Road courts. As the timeline delivery of the Memorial Park Aquatic Centre will be pushed out and options are now being revisited, QEYC/Memorial Hall is able to remain open until at least June 2026). If both venues remain in operation an additional operational grant of \$338k is sought by Bay Venues to cover these costs.
16. There are further opportunities to reduce costs which may take some time to implement or have an impact on the level of service provided to the community or on other councils and community groups. These will be considered on 3 March 2025 before finalising the draft budget annual plan.
17. The whole of council and by activity budget is compared against year 2 LTP budgets and 2025 budgets in the attachments.
18. The revised debt level at year end June 2026 is \$1.65b, which is consistent with the LTP.

FINANCIAL SUMMARY

19. The draft Whole of Council Operating Budget is summarised in Table 1 below:

Draft as at 5th February - Whole of Council

Net of Tauriko West

	2024 Actuals	2025 LTP	2026 AP	Increase LTP 2025 to AP 2026	Increase LTP 2025 to AP 2026
	\$m	\$m	\$m	\$m	%
Rates Funding	296	333	375	42	12%
User Fees	64	71	80	9	13%
Grants & Subsidies	21	16	19	4	25%
Finance Revenue	11	5	6	1	26%
Total Revenue	391	425	481	56	13%
Employee Related Costs	107	118	128	10	9%
Depreciation	96	105	127	22	21%
Finance Costs	50	64	68	4	6%
Other Operating Expense	215	226	221	(5)	(2)%
Total Expenses	468	513	544	31	6%
Surplus / (Deficit)	(77)	(88)	(63)	25	(28)%

STATUTORY CONTEXT

20. In accordance with the Local Government Act 2002 (LGA), Council is required to produce and adopt an annual plan, by 30 June 2025. The purpose is to identify variations from the financial statements of the second year of the current Long-term Plan.
21. Council must consult on changes that are significantly or materially different from the adopted LTP. The Rates increase limit in the LTP is 12 percent per annum and the limit on borrowing is the LGFA current borrowing limit (calculated including Bay Venues revenue) of 280%.

STRATEGIC ALIGNMENT

22. This contributes to the promotion or achievement of the following strategic community outcomes:

	Contributes
We are an inclusive city	✓
We value, protect and enhance the environment	✓
We are a well-planned city	✓
We can move around our city easily	✓
We are a city that supports business and education	✓

The draft annual plan budget provides the resourcing to address each of the outcomes listed above.

WOPTIONS ANALYSIS

23. Council has the option to accept the proposed budget and implications for rates and debt or to request further work to be undertaken on the draft budgets.
24. The extent of further work may affect timeframes for adoption and consultation of the draft annual plan.

FINANCIAL CONSIDERATIONS

25. The draft budgets are consistent with the Long-term Plan. The levels of capital expenditure along with the operational budgets proposed are financially sustainable and continue to deliver on agreed levels of service. The rating structure decided in an earlier report of council along with decisions on user fees will affect how the budgets are paid for and by which ratepayers and users of council services.

LEGAL IMPLICATIONS / RISKS

26. In accordance with the Local Government Act 2002, council must consult with the community if the annual plan includes significant or material differences from the content of the Long-term Plan for the financial year to which the proposed annual plan relates.

CONSULTATION / ENGAGEMENT

27. Under the proposed approach, consultation on the annual plan will occur from 28 March to 28 April 2025 alongside consultation on the options for Local Waters Done Well, the Draft Development Contributions Policy (DC Policy) and draft Schedule of User Fees and Charges.
28. The DC Policy and Schedule User Fees and Charges form part of the annual plan. The draft documents have been presented as separate reports on this agenda.

SIGNIFICANCE

29. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
30. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the proposal.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
31. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the proposal is of high significance.

ENGAGEMENT




32. Taking into consideration the above assessment, that the proposal is of high significance, officers are of the opinion that the following consultation/engagement is suggested/required under the Local Government Act 2002.

NEXT STEPS

33. Following Council's decisions relating to this report, staff will prepare the following documentation for approval and adoption by Council on 24 March 2025:

- a) Draft Annual Plan including the financial supporting information.
- b) Consultation document for the Annual Plan.
- c) Statement of proposal for the User Fees and Charges.
- d) Statement of proposal for the Development Contributions policy.

ATTACHMENTS

1. **Attachment 1 - Capital Budget Information for Draft 26 Annual Plan (as at February 2025) (A17517754) - A17519951** [↓](#) 
2. **Attachment 2a Whole of Council Annual Plan Operating Budgets Feb 2025 - A17519935** [↓](#) 
3. **Attachment 2b Feb 2025 Annual Plan Draft Activity Budgets - A17519919** [↓](#) 

Draft 2026 Annual Plan Capital Budgets - Variances to Projects Presented in December 2024							
Outcome Group	Revised Programme	Client Key	Name	FY26 Budget per Draft 26 AP as Presented in December 2024	Revised FY26 Budget per Draft 26 AP as at February 2025	Variance	Commentary
Community Infrastructure	Neighbourhood Reserves & Other Minor Capital Projects	N.000007.07	Mt Maunganui Holiday Park Master Plan	1,274,380	0	(1,274,380)	Phasing adjustment, deferred to FY27.
Community Infrastructure	Parks LOS Capital Development	N.000053.28	TRMP Implementation Projects Bulk Fund	0	576,440	576,440	Project removed in error in last iteration. Increase in FY26 offset by deferral of Mt Maunganui Holiday Park Master Plan.
Transport	Bus Infrastructure	N.000008.17	TSP028 Bus facility imp Tga Crossing	16,028,966	14,559,888	(1,469,078)	Bring forward to FY25 to progress construction in coordination with the opening of the next phase of Tauranga Crossing.
Transport	Welcome Bay, Turret Rd & 15th Ave Corridor	N.000001.02	TSP007 Turret Rd 15th Ave multimodal imp	13,728,254	8,155,602	(5,572,652)	Deferral due to delays in NZTA business case review.
Waters	Welcome Bay, Turret Rd & 15th Ave Corridor	N.000001.03	Turret Rd strategic watermain link	1,682,259	700,000	(982,259)	Deferral due to delays in NZTA business case review.
Waters	Welcome Bay, Turret Rd & 15th Ave Corridor	N.000001.04	15th Ave Main (roading)	289,801	50,000	(239,801)	Deferral due to delays in NZTA business case review.
Waters	Cameron Road Stage 2	N.000009.14	Cameron Rd. Upgrade - Stormwater Stage 2	154,725	0	(154,725)	Deferral to align with Transport budget phasing.
Waters	SW Bulk Fund & Reactive Reserve	N.000071.05	Awaihi Place stormwater upgrade	106,370	0	(106,370)	Phasing adjustment, deferred to FY29.
Waters	Waiari Water Treatment Plant Capital	N.000079.12	Waiari Environment Model-lwi engagement	506,125	496,575	(9,550)	Phasing adjustment, minor bring forward to FY25.
Total Changes to FY26						(9,232,376)	
Total TCC Programme				514,855,792	505,623,417	(9,232,375)	

Draft 2026 Annual Plan Capital Budgets - Summary (as at February 2025)

Outcome Group	FY25 Budget (\$m)	FY26 Budget (\$m)	FY27 Budget (\$m)	FY28 Budget (\$m)	FY29 Budget (\$m)	FY30 Budget (\$m)	FY31 Budget (\$m)	FY32 Budget (\$m)	FY33 Budget (\$m)	FY34 Budget (\$m)
Transport	179	184	177	218	220	138	132	163	102	134
Waters	109	111	174	190	193	180	201	230	341	343
Civic & City Centre	119	105	102	94	64	29	4	5	50	50
Community Infrastructure	56	57	78	77	75	60	68	61	58	66
CFO Group	13	25	10	6	6	6	6	6	6	8
Corporate & Digital Services	19	14	21	7	9	9	9	11	11	12
Sustainability & Waste	4	6	9	20	12	10	10	2	2	2
City Planning	3	3	2	1	1	1	1	1	1	1
Grand Total	502	506	572	613	581	433	433	478	571	616

As a result of the flow on impacts of capital project updates for the draft 2026 Annual Plan, there is a large value of projects flowing into the early years of the remaining LTP period (2026/27 to 2028/29). No decisions have been made regarding phasing of projects in those years - they are to be considered as part of 2027 Annual Plan/2027-37 Long-term plan processes.

Draft 2026 Annual Plan Capital Budgets - Detailed (as at February 2025)													
Outcome Group	Client Key	Name	FY25 Reforecast										
			Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP	FY35 Budget per Draft 26 AP
Transport	N.000029.18	PEI Phase 3 Transport	30,765,320	27,631,405	10,892,904	-	-	-	-	-	-	-	-
	N.000109.01	TSP009 - Tauriko West - Northern Access	19,387,145	21,071,189	23,296,618	-	-	-	-	-	-	-	-
	N.000109.04	TSP009 Intersection Kaweroa Dr & SH29	34,831,939	18,091,871	2,936,945	-	-	-	-	-	-	-	-
	N.000109.02	TSP009 Cambridge Rd Intersection Upgrade	10,481,312	17,520,753	21,918,547	-	-	-	-	-	-	-	-
	N.000008.17	TSP028 Bus facility imp Tga Crossing	2,758,115	14,559,888	5,680,824	5,816,898	634,150	-	-	-	-	-	-
	N.000089.29	TSP009 Intersection Kaweroa Dr & SH29	-	11,660,493	2,935,638	-	-	-	-	-	-	-	-
	N.000045.09	Road resurfacing WC212	7,380,889	9,000,000	9,732,750	9,970,250	11,019,949	11,666,445	10,629,227	10,874,037	11,241,357	11,686,870	-
	N.000001.02	TSP007 Turret Rd 15th Ave multimodal imp	2,623,341	8,155,602	19,519,106	58,283,063	49,654,470	602,868	-	-	-	-	-
	N.000046.47	Arterial Route Review and Implementation	800,000	6,614,107	2,463,260	840,754	-	-	-	-	-	-	-
	N.000045.03	Pavement Rehabilitation WC214	6,247,806	6,500,000	8,196,000	10,667,170	11,020,842	11,559,838	11,507,722	11,820,778	12,082,347	12,420,145	-
	N.000109.03	TSP043 - Whiore Avenue Upgrade	358,774	4,077,510	906,726	-	-	-	-	-	-	-	-
	N.000045.01	Pre Seal Repairs WC111	3,300,001	3,500,000	3,893,100	5,716,964	5,852,059	6,189,092	5,573,507	6,046,901	6,497,620	6,676,589	-
	N.000009.20	TSP032 City Centre Transport Hub	3,250,000	2,535,055	507,136	3,364,271	1,382,627	2,497,214	-	-	-	-	-
	N.000069.02	Streetlight WC222 Renewal	2,225,250	2,398,500	2,463,260	2,410,162	2,463,334	2,512,610	2,557,760	2,598,785	2,637,748	2,698,254	-
	N.000024.06	The Boulevard - Stevenson Drive to Sands Intersection	500,635	2,360,128	-	-	-	-	-	-	-	-	-
	N.000008.13	Wairakei Town Centre bus facility	-	2,188,749	513,037	-	-	-	-	-	-	-	-
	N.000024.14	Sands Avenue - The Boulevard to Te Okuroa Dr	2,200,000	2,175,395	-	-	-	-	-	-	-	-	-
	N.000091.01	TSP009 WC Ring Rd section within TBE (SH29 to Matakokiri Dr)	1,500,000	1,848,105	-	-	-	-	-	-	-	-	-
	N.000045.13	Otumoetai Railbridge Footpath Renewal	683,483	1,603,867	722,961	1,043,796	-	-	-	-	-	-	-
	N.000089.32	Kaweroa Dr - Taurikura/SH29 (DC funded)	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-
	N.000009.02	Cameron Road Stage1	2,000,000	1,202,699	-	-	-	-	-	-	-	-	-
	IBIS-238858	Miro Street parking enhancements	-	1,200,000	-	-	-	-	-	-	-	-	-
	N.000029.21	The Boulevard - Between Sands Ave and Te Tumu	207,000	1,068,941	2,276,657	311,640	-	-	-	-	-	-	-
	N.000075.04	New Transportation Model	1,283,400	1,066,000	848,456	896,804	916,589	934,925	951,725	966,990	981,488	1,004,001	-
	N.000029.05	TSP013 - Te Okuroa Dr - Sands Ave to Te Tumu (Stages H and I)	5,820,736	977,704	-	-	-	-	1,630,725	-	-	-	-
	N.000045.04	Kerb, Channel & Sump WC231 Renewal	1,400,000	882,903	947,877	879,544	900,817	953,690	974,382	1,101,485	1,226,386	1,253,441	-
	N.000018.15	Chapel Street Esplanade Walkway/Cycleway	-	800,000	-	-	-	-	-	-	-	-	-
	N.000103.01	TSP029 - Belk Road Futureproofing	600,000	782,422	-	-	-	-	4,227,771	9,969,660	-	-	-
	IBIS-238863	Ngatai Rd/Bureta Rd intersection safety improvements	-	660,000	1,797,420	-	-	-	-	-	-	-	-
	IBIS-238857	Farm Street placemaking and accessibility improvements	-	600,000	723,100	-	-	-	-	-	-	-	-
	IBIS-238860	Girven Road pedestrian crossing upgrade	-	597,000	-	-	-	-	-	-	-	-	-
	N.000029.20	Intersection - Between Sands Ave and The Boulevard	648,333	577,589	-	-	-	-	-	-	-	-	-
	N.000045.08	Footpath Renewals WC225	536,402	550,000	1,613,895	1,653,277	1,692,345	1,757,090	1,795,212	1,834,594	1,863,737	1,904,853	-
	N.000089.38	Construction of Belk Rd RAB	500,000	503,581	-	-	-	-	-	-	-	-	-
	N.000012.14	City Centre Transportation Development	-	500,000	4,974,588	8,603,692	-	-	-	30,066,830	20,461,336	18,472,293	-
	N.000076.15	Streetlight earthing to attain electrical standard	-	500,000	496,944	504,768	-	-	-	-	-	-	-
	N.000045.10	Commercial Footpath Renewals	479,179	491,007	507,630	524,723	537,122	567,671	579,987	650,141	718,811	734,669	-
	IBIS-238859	Ashley Avenue new footpath	-	400,000	-	-	-	-	-	-	-	-	-
	N.000029.22	PEI Land Swap Costs	628,442	338,630	-	-	-	-	-	-	-	-	-
	N.000103.02	Taurikura Dr Road Widening 1S	-	327,060	-	-	-	-	-	-	-	-	-
	N.000045.02	Traffic Services WC222 Renewals	324,560	326,077	339,710	353,780	362,140	388,283	396,707	475,977	555,228	567,476	-
	N.000045.17	Transportation Structures Renewals	200,247	316,583	327,286	338,291	346,285	365,950	373,890	418,939	463,027	473,242	-
	IBIS-238855	Reactive works and operational improvements (BAU)	100,000	300,000	309,900	-	-	-	-	-	-	-	-
	N.000045.14	Retaining Wall Component Renewals WC215	260,000	270,227	284,640	298,746	305,337	326,638	332,508	424,275	518,367	530,257	-
	IBIS-199735	Pyes Pa Parking Management Plan & Implementation	-	266,500	273,696	-	-	-	-	-	-	-	-
	IBIS-238861	Safer school journeys - Mt Maunganui Intermediate	-	250,000	-	-	-	-	-	-	-	-	-
	N.000089.33	TSP009 Belk Rd Roundabout Land purchase	-	248,528	-	-	-	-	-	-	-	-	-
	N.000089.36	Tauriko Bus Shelters	-	226,600	-	-	-	-	-	-	-	-	-
	N.000045.06	CCTV Camera Renewals	200,354	225,793	231,325	236,970	242,569	251,850	257,314	262,959	267,136	273,029	-
	N.000052.06	Operational Buildings - Renewals	95,788	210,811	61,088	82,779	284,085	55,678	63,714	127,356	293,837	198,198	-
	N.000045.05	Traffic Signals WC222 Renewals	383,313	210,040	258,223	137,773	468,215	490,814	159,175	709,376	54,670	317,475	-
	N.000089.27	Tauriko BE - Land Offroad Cyclepaths	-	209,891	-	-	-	-	-	-	-	-	-
	N.000052.10	Mt Maunganui Parking Management Plan	200,000	193,447	-	-	-	-	-	-	-	-	-
	N.000052.09	Off-road Carpark Resurfacing & Rehab	430,452	162,256	166,231	170,288	174,312	180,980	184,907	183,459	186,374	190,485	-
	N.000045.07	Street Furniture Renewals	146,155	149,763	154,833	160,046	163,828	173,146	176,903	198,300	219,245	224,082	-
	N.000052.13	Expansion of paid parking zones	-	142,737	146,591	150,103	153,414	156,483	159,295	161,850	164,276	168,045	-
	N.000045.16	Bridge Component Replacement WC215	111,437	118,257	122,555	126,981	129,981	136,004	140,998	161,608	181,970	185,985	-
	N.000076.14	Streetlighting infill	111,263	117,910	124,236	173,546	181,149	188,341	109,720	113,210	79,768	120,857	-
	N.000076.07	Intelligent Transport Systems	103,500	106,600	109,478	112,101	114,574	116,866	118,966	120,874	122,686	125,500	-
	N.000046.25	TSP038 Speed Management Plan Impl	829,144	105,020	662,773	394,583	403,907	419,359	428,458	437,857	444,812	454,625	-
	N.000089.19	Tauriko Business Park Land Costs	100,000	93,500	-	-	853,574	-	-	-	-	-	-
	N.000076.06	New CCTV Installations	45,532	90,610	93,056	95,285	97,388	99,336	101,121	102,743	104,283	106,675	-
	N.000045.19	Cycle Path Renewals WC224	82,550	85,000	92,205	266,385	272,680	295,813	302,231	381,806	461,975	472,166	-
	IBIS-238862	Maxwells Road railway crossing upgrade	-	80,000	1,156,960	-	-	-	-	-	-	-	-
	N.000076.04	Live Travel Information System	77,625	79,950	82,109	84,075	85,930	87,649	89,224	90,655	92,014	94,125	-

Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Transport	N.000089.26	Gargan Rd Widening	-	77,749	-	-	-	-	-	-	-	-
	N.000008.04	Bus Shelter Renewals	59,170	60,942	63,774	66,518	67,986	71,879	73,171	87,554	104,728	107,131
	IBIS-238856	Ped/Cycle Counters maintenance/renewal and new installs	50,000	59,050	56,815	-	-	-	-	-	-	-
	N.000089.21	Taurikura Dr - Construction	-	55,863	-	-	173,059	-	-	-	-	-
	IBIS-238865	Ngatai Road early learning centres pedestrian crossing facility	-	50,000	464,850	-	-	-	-	-	-	-
	IBIS-238864	Ohauti Road safety and accessibility improvements	-	40,000	284,075	-	-	-	-	-	-	-
	N.000076.02	TTOC Renewals (ICT element)	10,576	33,217	34,114	34,931	64,345	36,416	37,070	37,448	38,010	70,257
	N.000058.04	Transportation Residential & Commercial Building Renewals	19,204	31,889	65,761	96,762	2,522	1,200	54,870	61,367	225,968	2,113
	N.000076.01	CCTV NVR Renewal	27,609	1,915	62,180	2,014	65,074	2,099	2,137	68,588	2,140	77,489
	N.000051.04	Park and Ride Trial	-	-	-	-	-	-	-	-	-	3,669,681
	N.000089.01	TBE - Roundabouts	-	-	-	-	343,721	-	-	-	-	-
	N.000008.11	TSP033 Active modes & PT City Centre	150,000	-	1,464,303	560,158	576,095	596,531	2,811,994	3,006,683	3,069,200	3,145,441
	N.000044.08	Matapihi Bridge Safety Improvements	-	-	540,756	-	-	-	-	-	-	-
	N.000091.04	TSP056 - Western Corridor Ring Road - TBE to SH36	-	-	423,454	-	-	-	-	-	-	-
	N.000001.01	TSP008 15th Ave & Fraser St upgrades	1,108,847	-	360,045	-	-	-	-	-	-	-
	N.000018.24	Grenada Street Cycleway	-	-	218,956	-	11,083,511	3,398,248	3,276,985	-	-	-
	IBIS-208470	Welcome Bay Road Pavement Rehabilitation (TCC Contribution)	-	-	-	1,003,616	1,062,030	1,128,240	-	-	-	-
	N.000076.13	Install red light running cameras	-	-	706,415	652,351	690,320	733,356	305,386	317,785	329,093	341,822
	N.000009.17	TSP019 Active modes & PT City Periphery	2,070,000	-	4,050,693	4,932,425	1,718,605	-	-	-	-	-
	N.000008.18	TSP036 Arataki Bus Facility Construction	4,377,127	-	-	-	-	-	-	-	-	-
	IBIS-123534	TSP016 - Park and Ride - Eastern Corridor (Domain Road area)	-	-	-	-	-	-	-	-	1,307,893	2,066,950
	IBIS-208465	Brookfield Road network improvements to support OSP outcomes	-	-	286,225	302,405	318,602	6,678,972	7,008,053	7,403,971	179,818	-
	IBIS-208471	Mount Maunganui Bus Facility	-	-	-	-	164,222	172,353	180,003	1,684,158	1,745,772	1,820,305
	N.000018.20	TSP034 Access St AreaA Mt/Byfair/Papamoa	-	-	163,394	2,475,925	2,186,484	-	-	-	-	-
	IBIS-208472	Papamoa bus facility	-	-	-	-	-	-	-	341,509	354,004	369,117
	IBIS-150206	Te Tumu Road Corridors x2	-	-	-	-	6,443,395	2,816,694	-	-	-	-
	N.000012.15	End of Trip Facilities and Bike Parking in the City Centre	-	-	598,042	495,596	559,730	583,073	498,230	520,867	542,394	989,610
	IBIS-122097	Ohauti Rd (Boscobel South)	-	-	-	-	-	563,750	-	-	-	-
	N.000033.03	Papamoa Roading - Backlog (LOAN)	-	-	2,599,602	-	-	-	-	-	-	-
	N.000008.14	TSP005 - New bus shelter installation	236,618	-	1,027,000	-	-	-	-	-	-	-
	IBIS-206256	Waihi Road Bridge Resilience	-	-	108,929	280,079	-	-	-	-	383,650	1,965,901
	N.000033.14	DC Backlog Transfer Pyes Pa West Transport	4,246,077	-	-	-	-	975,010	-	-	-	-
	N.000008.06	TSP040 - Brookfield Public Transport Improvements	-	-	-	-	3,437,210	-	-	-	-	-
	N.000090.11	Bethlehem Rd Stg 3 Upgrading	-	-	2,571,750	-	-	-	-	-	-	-
	N.000008.10	TSP005 Optimise PT infrastructure	393,612	-	2,069,297	840,755	-	-	-	-	-	-
	N.000046.43	TSP002 Hewletts Sub Area Business Case	627,832	-	-	-	-	-	-	-	-	-
	N.000018.01	Cycle Action Plan LCLR	1,291,958	-	4,431,987	4,896,007	5,080,619	4,765,885	4,984,454	2,722,621	5,217,159	4,489,707
	N.000051.02	Park & Ride Tauriko - Business Case and Design	-	-	-	-	-	-	-	-	-	1,030,891
	N.000018.14	TSP058 - Arataki Multi-modal Stage 1 (Links ave Trial)	67,193	-	-	-	-	-	-	-	-	-
	N.000018.17	TSP035 AreaB - Otumoetai Local Loop	-	-	2,157,652	5,107,521	-	-	-	-	-	-
	IBIS-208473	Burrows Street Boardwalk Renewal	-	-	-	-	-	-	343,830	367,885	380,612	-
	N.000018.22	Otumoetai / Matua Coastal Pathway	482,930	-	-	-	-	-	-	-	-	-
	N.000092.03	Redwood Lane Widening	-	-	-	191,574	-	-	-	-	-	-
	N.000092.15	Parking Strategy Implementation	216,270	-	-	-	-	-	-	-	-	-
	N.000023.04	Papamoa Roading - Backlog (PAPSP)	-	-	2,599,602	-	-	-	-	-	-	-
	N.000064.03	TSP010 - Smiths Farm Access Costs	-	-	-	11,931,368	-	-	-	-	-	-
	IBIS-208467	Tara Road Cycleway	-	-	-	-	1,675,073	1,754,505	1,828,901	-	-	-
	N.000074.06	Traffic Signal Installation	-	-	-	-	-	852,841	-	-	-	-
	N.000018.25	Travel demand management (TDM) and behaviour change	-	-	-	1,378,066	1,462,804	1,543,448	2,369,931	2,445,344	3,131,409	3,238,005
	IBIS-143423	Matua Bridge Resilience	-	-	-	112,032	288,047	-	-	375,835	1,918,250	7,208,303
	N.000033.15	DC Backlog adjustment to Bethlehem West Transport	-	-	-	-	-	-	3,836,557	-	-	-
	N.000022.01	Domain Rd Upgrading	150,000	-	173,680	-	-	-	559,678	604,712	646,434	6,252,414
	N.000046.14	Papamoa Beach Rd Intersection Imprvmnts	-	-	-	-	-	-	1,260,404	-	-	-
	N.000023.03	Right of Access Te Tumu Corridor	75,842	-	-	-	-	-	-	-	-	-
	N.000046.15	Truman Lane Reconstruction	-	-	-	-	-	-	-	-	-	-
	N.000023.04	TSP015 Te Tumu Internal Multi Modal BcSe	162,468	-	1,075,930	9,093,025	6,610,121	702,836	-	-	-	-
	N.000089.23	Tauriko to Kennedy Rd Link Construct	103,001	-	-	-	-	-	-	-	-	-
	N.000086.44	TSP030 - Keenan Road Access	120,132	-	-	-	-	-	-	-	-	-
	N.000033.13	DC Backlog adjustment to Pyes Pa West Transport	4,246,077	-	-	-	-	975,010	-	-	-	-
	IBIS-208476	Mount Maunganui to Arataki Spatial Plan (MSP) Movement Investment Bulk Fund	-	-	-	447,312	587,494	620,084	642,719	668,814	654,251	-
	IBIS-123710	TSP006 - Fraser Street MultiModal	-	-	-	-	-	-	-	-	2,429,784	2,490,141
	IBIS-210686	Marshall Ave Footpath upgrade	-	-	555,538	571,361	3,620,178	3,748,603	3,841,428	-	-	-
	N.000009.16	TSP020 Wayfinding	-	-	107,886	56,050	57,287	-	-	-	-	-
	N.000018.16	TSP011 - Welcome Bay Road multimodal improvements	-	-	-	-	15,001,160	-	-	-	-	-
	IBIS-208466	Rail Level Crossing Upgrades	-	-	1,951,646	2,065,303	2,179,173	-	-	-	-	-
	N.000046.27	Baumanns Boulevard flood mitigation	3,293,862	-	-	-	-	-	-	-	-	-
	N.000027.03	TSP044 Gloucester St Extension	-	-	967,649	248,445	-	-	-	-	-	-

Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Transport	N.000046.28	Drainage Improvements	802,497	-	1,692,976	879,544	900,328	953,514	974,202	1,101,368	1,226,339	1,253,393
	N.000089.37	TBE Land Mark Entry Features	-	-	328,435	-	-	-	-	-	-	-
	N.000046.30	Maunganui Road Safety Improvements	3,969,169	-	-	-	-	-	-	-	-	-
	N.000090.10	Bethlehem Rd Stg 2 Reconstruction	1,747,301	-	-	-	-	-	-	-	-	-
	N.000046.31	Land Purchases - Widening District Wide	-	-	-	-	-	-	246,542	188,963	191,965	196,200
	N.000008.19	TSP039 Bethlehem Bus Infrastructure Imp	-	-	-	-	-	-	-	-	-	455,660
	N.000046.36	TSP042 - Safe Network Programme	4,832,040	-	1,056,144	2,258,390	2,773,464	2,898,442	2,417,029	3,944,590	4,045,548	4,175,044
	IBIS-123832	TSP044 - Arataki to Papamoa East Multimodal Stage 2	-	-	-	-	-	-	-	604,369	613,430	627,501
	N.000046.39	TSP002 Hewletts Sub Area	-	-	512,250	5,758,816	7,469,446	5,258,968	-	-	-	10,413,195
	N.000009.03	TSP018 - Cameron Road Stage 2	2,176,929	-	-	41,041,078	48,955,009	49,380,862	47,381,792	46,066,044	-	-
	N.000046.08	TSP052 - Te Marie/Newton Street Link Construction	-	-	-	-	-	-	-	1,902,342	-	-
	N.000009.13	TSP049 Nghbrhd active modes & PT upgrds	-	-	924,542	480,329	490,926	500,746	509,744	517,920	510,374	522,081
	N.000046.09	Maranui St Reconstruction	-	-	2,383,242	688,867	-	-	-	-	-	-
	N.000033.16	DC Backlog Transfer Bethlehem West Transport	-	-	-	-	-	-	3,836,557	-	-	-
	N.000046.49	Hairini Bus Lane Operational Change	90,000	-	-	-	-	-	-	-	-	-
	N.000039.04	Chapel Street Bridge resilience works	-	-	816,968	-	-	-	1,833,909	3,131,961	6,394,168	10,484,804
	N.000044.01	Minor Safety Improvements	1,736,826	-	5,491,190	3,897,127	4,034,809	4,233,627	4,367,592	4,502,870	4,610,863	4,747,898
	N.000028.07	Opal Drive Pump Station	11,455,945	12,374,708	9,021,501	1,744,242	-	-	-	-	-	-
Waters	N.000073.06	Te Maunga WWTP Growth Related Upgrades	5,157,500	12,029,400	4,576,474	5,839,512	-	-	-	-	-	-
	N.000093.03	WW Reticulation Renewals	8,004,642	9,465,050	11,293,555	11,892,865	11,972,503	12,315,540	13,655,887	14,779,943	15,515,735	15,493,736
	N.000083.13	Water Pipe Asset Renewals	6,685,850	6,275,380	6,930,347	7,257,156	7,848,610	8,233,807	8,838,245	9,086,634	9,445,534	9,978,690
	N.000029.05	Cambridge Rsv trunk main relocations	5,570,100	5,362,892	11,603,161	11,305,004	15,287,425	10,858,716	16,241,814	5,388,137	-	-
	N.000028.06	Main Wairakei Pump Station Papamoa East	1,511,720	3,831,938	14,518,666	14,532,571	5,544,084	-	-	-	-	-
	N.000073.18	Te Maunga WWTP Electrical Power Upgrade	172,375	3,635,000	-	875,317	759,232	-	-	-	-	-
	N.000093.04	WW Pumpstation Renewals	3,611,264	3,290,000	4,143,955	4,489,849	4,413,654	4,051,575	3,202,449	4,246,098	3,590,807	4,196,992
	N.000092.01	Tauriko West High Level Watermain	4,080,306	3,110,396	2,976,862	-	-	-	-	-	-	-
	N.000028.02	Wairakei Rising Main PHASE 1	777,748	2,775,000	3,946,370	4,084,697	-	-	-	-	-	-
	N.000062.01	Reservoir Seismic Upgrade	2,423,327	2,626,275	3,830,901	2,493,025	3,520,195	5,420,913	2,270,960	1,386,741	283,364	92,801
	N.000086.05	Pyes Pa West Dam 5 And Wetland 5	4,495,277	2,602,342	2,193,349	-	-	-	-	-	-	-
	N.000092.05	Tauriko West Temporary pump station rising main- initial stage	2,063,000	2,471,521	2,233,854	-	-	-	-	-	-	-
	N.000071.02	S2 Stormwater Levy - Reactive Reserve	1,100,000	2,000,000	2,259,150	2,328,831	3,368,653	3,482,159	3,580,326	3,680,946	6,738,008	2,770,581
	N.000009.24	WS Network Renewal & Upgrades- CBD	-	1,595,550	1,096,675	1,130,500	1,752,073	-	-	-	-	-
	N.000062.02	Water Supply Reservoir Renewals	1,040,784	1,562,575	1,788,642	2,226,418	2,574,892	2,843,268	2,024,756	1,553,704	1,280,875	1,301,903
	N.000093.08	Johnson Reserve Pipe Upgrade	2,768,058	1,507,300	160,344	-	-	-	-	-	-	-
	IBIS-122955	Te Maunga WWTP Aeration Upgrade Stage 1	630,000	1,500,000	-	1,988,399	552,404	-	-	-	-	-
	N.000083.20	Oropi Trunk Main Upgrade	548,415	1,464,694	3,289,921	6,783,002	-	-	-	-	8,610,000	7,716,445
	N.000083.15	Water Supply Meter Asset Renewals	740,618	1,323,329	1,318,159	1,606,396	1,500,943	1,148,243	1,837,338	1,701,353	1,880,101	1,779,358
	N.000089.28	WC WW Strategy Stage 1A	1,901,347	1,280,792	-	-	-	-	-	-	-	-
	N.000083.10	Chadwick/Poolies Rd - Cameron Rd & Fraser street Watermain link	887,090	1,275,000	5,636,469	3,524,968	3,077,251	1,812,712	-	-	-	-
	N.000081.03	Wairakei Corridor Landscaping	515,750	1,270,000	515,500	-	-	-	-	-	-	-
	N.000093.19	Mansels Road WW Construction & Renewal	2,897,803	1,220,000	677,853	-	-	-	-	-	-	-
	N.000094.02	WWTP Renewals	1,410,675	1,170,000	1,030,756	1,407,263	2,797,727	736,263	1,408,069	1,712,178	3,782,795	1,982,656
	N.000072.02	Stormwater Reticulation Renewals	1,531,500	1,063,700	1,208,535	1,904,894	2,248,495	2,633,353	2,793,250	3,139,561	4,410,452	5,070,432
	N.000084.10	Joyce Rd WSP Technology Renewal	424,978	1,000,000	6,481,073	1,265,819	-	-	-	-	-	-
	N.000080.02	Wairakei Stream Culvert Upgrade	206,300	929,674	3,290,024	2,955,128	-	-	-	-	-	-
	N.000093.28	Churchill Rd Foreshore Sewer (TAU02)	405,725	927,784	890,939	6,419,433	2,671,328	3,018,515	13,361,881	-	-	-
	N.000073.11	Te Maunga WWTP Headworks	1,948,121	887,406	5,598,846	18,914,652	14,118,993	9,616,588	12,537,966	15,785,337	-	-
	N.000009.15	Te Papa Inten SW Upp Priority Dev Areas	515,750	851,004	1,096,675	1,431,505	15,709,960	16,238,604	16,696,392	17,165,625	17,596,232	18,088,354
	N.000073.17	Te Maunga WWTP Picket Fence Thickner	187,733	799,997	1,479,414	1,737,678	-	-	-	-	-	-
	N.000009.35	Third Ave Network Extension	86,702	753,180	854,231	-	-	-	-	-	-	-
	N.000093.33	Simpson Rd PS070 Upgrade (PAP02)	13,410	751,136	638,265	-	-	-	-	-	-	-
	N.000001.03	Turret Rd strategic watermain link	100,000	700,000	3,269,673	7,242,670	5,066,546	4,313,380	2,499,766	-	-	-
	N.000103.03	Western Corridor Wastewater Stage 1	337,613	685,780	-	-	233,610	1,811,109	1,309,683	12,004,286	13,999,356	14,390,882
	N.000009.25	WW Network Upgrade & Renewals- CBD	-	638,220	3,619,027	3,165,401	3,270,537	3,407,511	744,867	-	-	-
	N.000023.01	Wairakei Stream - Overflow to Kaituna	665,318	638,004	273,215	-	-	-	-	-	16,354,388	1,622,000
	N.000084.05	Water Supply M&E Asset Renewals	642,470	590,478	1,403,760	1,451,085	2,686,907	2,621,107	791,192	955,614	5,491,029	1,272,338
	N.000083.01	Water Supply Bulk Fund	590,121	552,819	548,337	565,250	350,415	241,481	124,144	-	-	-
	N.000093.27	Newton St & Hewletts Rd gravity main upgrades (MTM02) - planning (concept and feasibility design)	480,041	551,877	329,002	-	-	-	-	-	-	-
	N.000079.07	Coastal Water Trunk Mains 1: ex Waiari Stage 2 Watermain (to Mangatawa)	2,063,000	504,000	-	-	-	-	-	-	21,238,462	21,832,448
	N.000072.05	Stormwater Minor Works	488,725	500,000	515,500	531,400	549,050	567,550	583,550	599,950	615,000	632,200
	N.000079.12	Waiari Environment Model-Iwi engagement	9,550	496,575	41,882	42,763	43,660	44,574	45,512	46,467	47,443	48,438
	N.000028.05	Opal Drive to Te Maunga Rising Main	649,064	474,923	479,752	-	-	-	-	-	21,520,124	22,807,531
	N.000093.32	Maleme st upgrade	178,450	400,000	1,977,789	1,057,248	900,196	-	-	-	-	-
	N.000039.02	Oropi & Joyce WTP supply Trunks	515,750	395,696	1,229,430	-	-	-	-	33,327,223	24,067,410	3,793,200
	N.000081.05	Wairakei Stream Landscape Cultural Plan	-	370,000	-	-	-	-	-	-	-	-
	N.000017.01	CSC SW Treatment Dev & Imp	1,024,485	370,000	548,337	565,250	-	-	-	-	-	-

Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Waters	N.000086.23	Pyes Pa West Pond 128 - Construction	500,000	335,000	762,940	-	-	-	-	-	-	-
	N.000104.01	Ntwrk Capacity Upp Otumoetai area Plan	253,303	315,996	325,384	335,420	-	-	-	-	-	-
	N.000072.08	Stormwater network capacity upgrades - Papamoa and Wairakei	122,181	315,996	325,383	335,419	3,458,887	3,575,433	3,676,229	3,669,460	3,761,510	3,866,709
	N.000072.10	Citywide SW Quality Programme	206,300	309,000	2,108,538	6,124,568	6,533,332	6,690,853	6,879,477	6,595,765	6,349,000	9,770,555
	N.000102.01	Ntwrk Capacity Upp Mt Maung Plan	237,245	306,000	315,294	245,741	-	-	-	-	-	-
	N.000064.02	Smiths Farm New Rising Main	-	295,815	-	-	-	-	-	-	-	-
	N.000092.12	Cambridge Rd Reservoir No 4	221,773	280,000	-	-	-	-	454,002	1,865,845	14,207,730	15,463,612
	N.000079.11	Coastal Water Trunk Mains 2: ex Waiari Stage 3 375mm Watermain	412,600	275,000	3,228,148	4,614,702	3,852,226	-	-	-	-	-
	N.000072.09	Stormwater network capacity upgrades - Tauranga existing areas	106,245	273,996	282,942	291,669	3,007,726	3,109,070	3,196,719	3,190,835	3,270,878	3,362,356
	N.000084.06	CMF Membrane Module Replacements	1,094,000	270,600	1,700,064	1,499,864	117,825	966,390	414,697	1,319,163	1,657,322	135,670
	N.000062.03	Mt Maunganui Reservoir	206,300	265,925	383,764	2,532,648	13,592,870	4,282,732	8,734,318	4,981,530	130,835	4,420,825
	N.000072.01	SW Inflow Reduction Project	-	260,400	618,130	675,124	697,548	761,559	741,379	762,214	825,229	803,187
	N.000024.12	Wairakei Reticulation Mains	412,600	260,000	311,094	678,300	692,667	323,584	-	-	-	-
	N.000083.18	Mt Maunganui WS Main Upgrade	257,875	252,875	2,041,767	1,595,136	3,480,786	3,768,314	1,776,507	148,054	-	-
	N.000033.01	Papamoa Stormwater - Backlog (PAP SIF)	-	252,630	-	-	-	-	-	-	-	-
	N.000094.08	Chapel St WWTP Recuperative Thickening	76,804	250,000	1,345,455	1,576,132	1,537,340	-	-	-	-	-
	N.000093.30	Ila PI WW Reticulation Pipe Upgrade	412,600	244,000	5,084,892	584,540	-	-	-	-	-	-
	N.000090.02	Beth West: SW Upp Culvert under SH2	185,744	240,000	2,410,546	2,261,001	1,738,885	-	-	-	-	-
	N.000093.34	Local Wastewater Network Upgrades	214,552	221,250	228,109	791,350	1,203,090	1,581,702	1,522,011	1,671,997	1,517,687	1,560,133
	N.000090.09	Bethlehem Rd East LID - Stage 1	250,000	221,000	910,373	872,559	-	-	-	-	-	-
	N.000083.21	Testable Backflow Renewals	188,358	215,839	590,773	578,908	460,473	618,514	575,531	793,957	808,560	1,007,869
	N.000093.02	WW Electrical Upgrades	202,924	206,965	438,740	492,870	589,177	643,884	532,688	604,048	537,974	436,352
	N.000028.04	Te Tumu Rising main	-	618,900	200,000	565,884	-	-	382,365	719,852	822,952	-
	N.000101.01	Freshwater Mngmnt Tool establishment	450,777	200,000	-	-	-	-	-	-	-	-
	N.000073.12	Te Maunga WWTP Clarifier 3	7,912,085	188,943	1,496,460	3,690,228	175,928	-	-	-	-	-
	N.000029.02	Pump Stations Catchment 2 Papamoa East	335,744	167,872	169,428	-	-	-	-	-	-	-
	N.000090.03	West Beth WW retic Carmichael cnr SH2 - Planning	250,000	131,707	146,619	-	-	-	-	-	-	-
	N.000086.30	Pyes Pa RoadWatermain	-	131,473	-	-	-	-	-	-	-	-
	N.000090.01	Bethlehem West SW Mngmnt Carmichael Rd	206,300	121,280	537,678	-	-	-	-	-	-	-
	N.000084.03	WTP Plant Replacements	160,717	113,899	390,207	393,843	57,281	59,211	359,869	62,592	73,881	2,705,341
	N.000084.07	Water Supply Equipment & Systems	106,245	109,561	112,957	116,442	120,309	124,363	127,869	131,462	134,760	138,529
	N.000084.02	Water Supply Operational Building Renewals	15,473	105,000	28,660	219,540	74,303	166,350	43,755	19,388	288,189	98,091
	N.000090.05	Carmichael Road Watermain	437,488	98,780	486,560	-	-	-	-	-	-	-
	N.000094.03	WW Plant & Pump Station Bdg Renewals	154,725	93,000	184,938	170,268	248,779	381,454	88,080	123,696	919,533	299,373
	N.000072.07	Stormwater Treatment Assets Renewals	121,717	90,000	345,453	340,281	332,895	264,422	291,740	231,017	315,313	240,744
	N.000009.27	Te Papa SW Nwk Upp & Land acquisition	99,024	84,996	87,734	3,043,307	11,146,107	11,521,670	11,846,482	12,179,413	12,484,939	12,834,111
	N.000104.02	Stormwater network capacity upgrades - Otumoetai and surrounds	82,520	84,996	87,734	113,050	116,805	362,222	372,433	888,327	4,398,676	17,100,947
	N.000092.07	Western Corridor Stage 1 - West	678,069	75,759	103,100	-	-	-	-	-	-	-
	N.000028.08	Papamoa Manifold Pipeline (Trunk main) replacements	313,548	66,000	-	-	-	-	309,335	458,725	1,616,850	3,988,964
	N.000093.06	WW Sewer Extensions	53,122	64,000	67,015	69,082	71,377	73,782	75,862	77,994	79,950	82,186
	N.000073.04	Te Maunga - Ponds Conversion	-	57,440	59,221	315,409	1,444,292	1,492,957	2,160,113	-	-	-
	N.000094.01	Chapel St WWTP Misc Capital Works	53,122	54,000	56,479	123,842	127,955	132,266	135,995	139,817	143,325	147,333
	N.000093.09	WW Miscellaneous Minor Works	53,122	54,000	56,479	107,030	109,810	113,510	116,710	119,990	123,000	126,440
	N.000001.04	15th Ave Main (roading)	10,000	50,000	458,590	1,222,220	2,743,272	-	-	-	-	-
	N.000083.06	Laboratory Equipment Renewals	24,610	22,000	29,634	25,016	51,086	111,773	24,654	132,008	25,983	51,590
	N.000027.04	Gloucester Street Extension	21,249	21,249	45,183	-	-	-	-	-	-	-
	N.000089.14	TBE Gargan Rd to Roundabout Retic Mains	51,090	21,090	-	233,787	-	-	-	-	-	-
	N.000090.06	Carmichael Rd Reconstruction	-	-	-	1,716,453	-	-	-	-	-	-
	IBIS-143422	WS Resilience - Fernland Spa Slips	-	-	169,575	-	-	-	2,172,527	3,582,943	-	-
	N.000058.06	Stormwater Residential Renewals	730	-	23,403	41,612	1,523	12,815	26,410	11,646	176,157	1,001
	IBIS-122907	Tauriko Drive Water main upgrade	-	-	296,078	-	-	-	-	-	-	-
	N.000079.02	Waiari Reservoirs	-	-	-	-	-	-	-	-	-	4,034,827
	N.000083.12	Greerton Water Supply Rezoning	-	-	-	-	721,854	-	-	-	-	-
	N.000079.01	Waiari intake & Water Treatment Plant	773,625	-	548,909	-	-	-	-	-	-	-
	IBIS-122954	Te Maunga WWTP - Sludge treatment	-	-	355,871	366,848	-	-	3,422,041	3,518,214	3,973,938	4,235,835
	N.000093.12	Newton St and Hewletts Rd gravity main upgrades (MTM02) - detailed design and construction	-	-	-	-	-	-	940,033	1,276,334	1,308,351	1,383,725
	IBIS-120770	Bethlehem West Stormwater Management -Western Active Reserve Development	-	-	435,031	-	-	-	-	-	-	-
	N.000071.03	James Cook Dr/Resolution Rd Welcome Bay	51,575	-	1,198,468	791,350	1,752,073	-	-	-	-	-
	IBIS-123126	Upper Joyce booster pump	-	-	698,649	-	-	-	-	-	-	-
	IBIS-122052	New WW pumpstation Hastings rd Waugh land	-	-	-	-	-	267,442	-	-	-	-
	N.000083.19	Cameron Rd WS Bulk Watermain	1,154,830	-	-	-	7,276,276	11,975,305	6,419,050	6,694,361	6,150,000	9,604,878
	IBIS-123661	Owens Park upgrades (TAUD4)	-	-	-	-	-	-	230,492	536,497	1,739,092	2,387,102
	IBIS-122403	Tawa St pipeline upgrade (MTM01)	-	-	-	-	-	-	136,304	248,434	1,182,884	3,763,189
	N.000040.11	Engineering Drawing Management System	82,795	-	-	-	-	-	-	-	-	-
	IBIS-123252	Western Active Reserve - Taniwha Place Water Supply Renewal/realignment	-	-	112,957	-	-	-	-	-	-	-

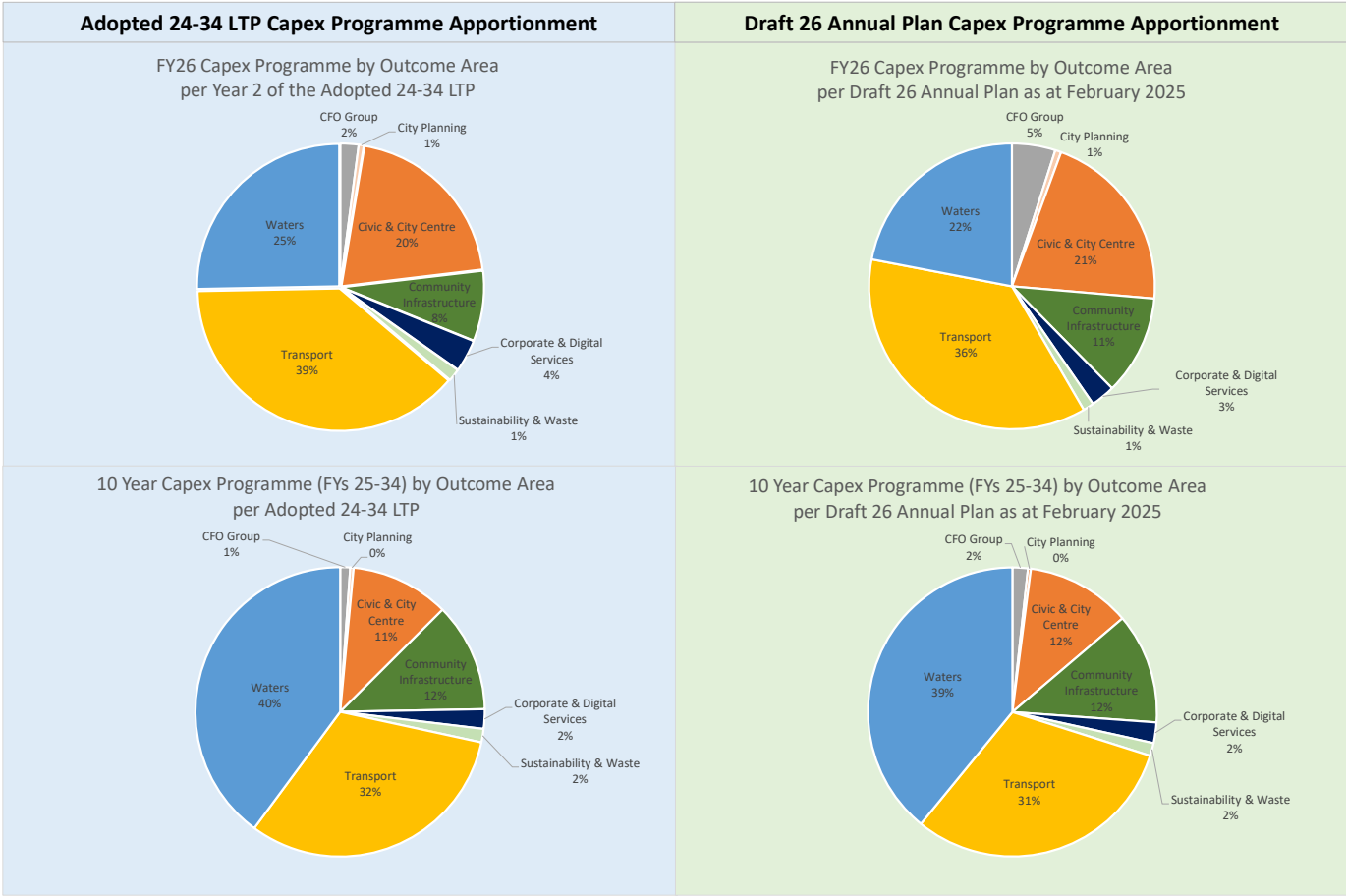
Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Waters	IBIS-123679	Bethlehem Rd. East LID - Stage 2	-	-	-	465,766	1,443,708	1,492,354	1,278,688	-	-	-
	N.000084.01	Oropi WTP Intake Silt Management System	250,000	-	2,251,711	828,974	-	-	-	-	-	-
	N.000093.14	Tamapahore Marae WW Reticulation	15,000	-	-	419,301	-	-	-	-	-	-
	IBIS-208424	Watling St Storage	-	-	-	-	-	-	-	-	217,209	114,235
	IBIS-143424	SW Resilience - Ngatai Road at Carlton Reserve	-	-	-	113,050	-	120,741	620,722	3,190,834	9,812,632	14,632,772
	N.000073.08	Te Maunga WWTP Upgrade Marine Outfall	621,170	-	-	1,344,354	1,389,005	1,435,807	1,476,285	4,227,855	4,333,913	8,255,636
	IBIS-122304	Pond 128 - Inlet Pipelines	-	-	824,800	106,280	82,358	-	-	-	-	-
	IBIS-123262	Waitaha Road Top End - Road stormwater management	-	-	-	318,218	-	-	-	-	-	-
	N.000029.11	Wairakei Pond G Roading Associated	281,703	-	-	-	-	-	-	-	-	-
	IBIS-123472	Mount North (CBD/High Density) Stormwater	-	-	-	-	-	-	-	906,197	1,112,098	1,412,189
	N.000081.04	Wairakei Stream Landscape Plan Stage 2	-	-	107,200	130,008	143,086	277,703	285,532	733,892	752,302	781,076
	IBIS-208428	Te Maunga WWTP Picket Fence Thickener 4	-	-	-	-	-	166,018	1,729,953	1,721,774	1,229,850	-
	N.000029.17	PEI Phase 2 Water Supply	722,050	-	-	-	-	-	-	-	-	-
	IBIS-123611	Cambridge road Water PS TW	-	-	-	-	-	-	-	-	-	3,345,477
	IBIS-123664	Jasper Drive PS053 pump upgrade (PAPO4B)	-	-	-	147,416	266,537	439,916	468,925	-	-	-
	N.000084.13	Water Fluoridation Implementation Project	805,154	-	-	-	-	-	-	-	-	-
	IBIS-123667	Palm Beach Boulevard main upgrade (PAPO5)	-	-	198,006	301,681	2,131,402	1,693,755	-	-	-	-
	IBIS-123648	Western Corridor Water land purchase- Reservoir and PS land	-	-	-	-	-	-	127,869	-	-	-
	N.000058.05	Water Supply Residential Renewals	68,141	-	13,814	59,581	54,275	26,734	1,619	15,592	95,995	38,418
	N.000086.15	Kennedy Rd Pump Station Pyes Pa West	-	-	-	1,610,910	-	-	-	-	-	-
	N.000009.28	Cameron Rd Stage 2 Wastewater Upgrade	471,150	-	-	-	54,905	787,505	711,931	611,949	371,460	145,558
	N.000086.19	Pyes Pa West Floodway F4 Land Purchase	-	-	-	999,913	-	-	-	-	-	-
	N.000009.29	Cam Rd WS Upgd 17th Ave to Barkes Corner S2	102,094	-	-	-	-	3,023,635	6,278,475	5,399,550	9,113,898	4,298,960
	IBIS-206261	SW Resilience - Beach Road	-	-	-	-	116,805	-	124,144	638,167	3,270,877	6,724,711
	N.000093.13	Matua Bch Rd/Kulim Ave & Vale St Mains	-	-	209,484	291,689	1,412,171	1,085,416	-	-	-	-
	IBIS-208417	Te Maunga WWTP Clarifier 4	-	-	-	-	-	616,216	1,198,174	426,412	12,203,499	15,680,830
	IBIS-143421	WW Resilience - Beach Road - Otumotoa to Chapel St	-	-	-	169,575	584,024	-	4,345,055	10,210,669	10,705,930	-
	N.000073.05	Te Maunga Managed Fill Capacity Imprmnt	-	-	-	46,577	156,402	-	-	-	-	-
	N.000064.01	Smiths Farm Water Main	-	-	970,557	-	-	-	-	-	-	-
	N.000094.04	Tip Lane Reseal	82,520	-	-	-	-	-	-	-	-	-
	IBIS-150193	Western Corridor Stage 2	-	-	-	-	-	-	7,104,675	-	-	-
	N.000094.05	WW Chapel Street Building Upgrades	-	-	4,715,701	5,652,502	-	-	-	-	-	-
	N.000071.05	Awahi Place stormwater upgrade	103,150	-	-	-	116,805	5,201,832	1,538,677	12,737,649	4,669,303	-
	N.000094.07	CBD Wastewater Mains Renewals	-	-	1,483,801	1,529,567	1,580,370	1,730,212	1,778,990	1,828,986	1,874,867	1,927,302
	IBIS-206258	WW Resilience - Kopurererua Stream Outlet to Cypress St	-	-	-	-	-	181,111	620,722	-	4,579,228	8,069,654
	N.000098.34	WS Joyce Rd Mini Hydro	162,794	-	-	-	-	-	-	-	-	-
	N.000083.09	Tautau Rising Main Duplication	154,725	-	-	-	-	-	-	-	-	-
	N.000009.14	Cameron Rd. Upgrade - Stormwater Stage 2	-	-	-	-	169,904	1,992,220	2,395,987	2,259,111	-	-
	N.000094.06	WWTP Measuring Carbon Emissions	-	-	131,601	-	-	-	-	-	-	-
	IBIS-120656	Ashley Place Sewer Upgrades	-	-	-	-	827,446	-	-	-	-	-
	IBIS-206259	WW Resilience - Welcome bay Rd From Otumanga WW PS to Waitaha Rd	-	-	-	-	-	-	-	191,450	-	3,362,356
	N.000089.31	Tauriko - Reticulation - Taurikura Drive from Gargan Road to Pond C	1,237,800	-	515,500	-	-	-	-	-	-	-
	IBIS-206260	SW Resilience - Sulphur Point	-	-	-	54,834	56,525	533,808	-	-	-	-
	N.000089.34	Tauriko - Walkways/Cycleways	8,252	-	253,107	-	-	-	-	-	-	-
	IBIS-122167	Oropi WW Reservoir 3	-	-	-	-	-	-	-	-	-	1,525,165
	N.000073.16	Te Maunga WWTP Bioreactor 3	291,195	-	-	-	-	-	-	-	30,191,580	31,240,932
	IBIS-208423	Otumanga PS Upgrade	-	-	-	-	-	-	-	-	184,391	176,814
	N.000086.29	Pyes Pa West Floodway F2 Construction	-	-	-	321,379	-	-	-	-	-	-
	N.000073.13	Te Maunga WWTP Outfall Pumpstation	-	-	-	282,625	1,755,773	10,735,062	6,546,291	1,425,132	806,707	2,532,751
Civic & City Centre	N.000014.06	Central Library & Community Hub	35,001,708	38,237,658	3,972,216	-	-	-	-	-	-	-
	N.000014.11	CWEM – Exhibition & Gallery	5,108,382	18,261,159	20,999,773	16,170,509	-	-	-	-	-	-
	N.000014.10	CWEM – Museum	3,436,058	13,057,555	15,212,170	11,331,735	-	-	-	-	-	-
	N.000014.08	Civic Plaza	205,913	5,705,622	486,062	7,754,521	1,660,775	-	-	-	-	-
	N.000014.15	Waterfront Central Plaza	2,895,768	4,296,335	2,372,883	-	-	-	-	-	-	-
	N.000047.03	Marine Asset – Renewals	1,207,845	4,135,485	3,271,128	1,932,482	2,734,076	-	330,041	181,311	393,691	188,250
	N.000047.10	Fisherman's Wharf	100,000	3,937,415	3,060,854	-	-	-	-	-	-	-
	N.000014.12	CWEM - Civic Whare	1,087,250	3,027,091	4,953,049	5,305,297	-	-	-	-	-	-
	N.000014.01	Civic Administration Building	18,779,618	2,553,756	-	-	-	-	-	-	-	-
	N.000054.36	Strand Waterfront Whare Waka	300,000	1,694,852	-	-	-	-	-	-	-	-
	N.000054.37	Strand South Reserve	-	1,664,181	6,068,991	4,126,056	-	-	-	-	-	-
	N.000014.17	Hamilton, Wharf & Durham Footpath Upgrades	78,645	1,554,891	105,945	1,564,481	49,056	-	-	-	-	-
	N.000054.29	City Centre – Parks, Reserves and Green Space	300,000	1,412,166	1,102,827	1,138,916	546,653	577,120	598,007	619,143	634,491	641,298
	N.000054.18	Waterfront Playground/North Reserve	6,964,132	1,134,355	-	-	-	-	-	-	-	-
	N.000014.22	City Centre – Public Realm Upgrades, Placemaking and Community Amenities	1,033,400	1,067,700	1,102,827	1,138,916	2,186,612	2,308,481	2,392,025	1,857,431	1,903,473	1,923,898
	N.000014.21	City Centre – Historical and Cultural Precinct	1,035,000	1,066,000	1,094,782	1,121,006	922,170	961,561	986,792	2,019,856	2,048,346	2,060,700
	N.000009.34	Te Papa Spatial Plan Implementation General	3,622,500	1,000,000	1,382,164	-	-	-	-	-	-	-
	N.000014.23	Art Gallery Door Relocation	6,003,364	764,607	-	-	-	-	-	-	-	-

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Civic & City Centre	N.000014.18	Site A Civic Establishment	4,968,598	364,910	-	-	-	-	-	-	-	-
	N.000014.16	Willow St Upgrade	347,752	161,436	161,404	5,844,899	1,166,420	-	-	-	-	-
	IBIS-231767	Strand Waterfront - Full Road and Reserve Upgrade	-	-	12,793,200	-	-	-	-	-	-	-
	N.000014.09	Masonic Park Upgrade	4,145,641	-	-	-	-	-	-	-	-	-
	N.000052.17	Construction of Car Parks 160-176 Devonport Road	400,000	-	-	-	-	-	-	-	-	-
	N.000014.14	Strand Waterfront (Road/Footpath Upgrade)	100,000	-	802,705	-	-	-	-	-	-	-
	N.000054.24	Indoor Courts - 483 Cameron Road	7,693,609	-	-	-	-	-	-	-	-	-
	N.000035.04	Seismic Works - Spring Street	30,000	-	-	-	-	-	-	-	-	-
	N.000052.16	Dive Crescent car park upgrade	99,887	-	-	-	-	-	-	-	-	-
	N.000009.33	Te Papa Spatial Plan Implementation - City Centre Public spaces	850,617	-	-	-	-	-	-	-	-	-
	N.000054.11	Memorial Park to City Centre Pathway - Stage 1	3,500,807	-	-	-	-	-	-	-	-	-
	N.000047.08	Beacon Wharf upgrade	138,054	-	-	-	-	-	-	-	-	-
	N.000054.23	CFIP Memorial Park Aquatics Facility	1,200,000	-	32,323,495	19,761,925	52,055,366	20,803,216	-	-	-	-
	N.000047.09	Strand Seawall - North	1,264,370	-	-	-	-	-	-	-	-	-
	N.000014.03	Civic Building IT Infrastructure	2,589,677	-	-	-	-	-	-	-	-	-
	N.000107.01	Art Gallery Land Purchase	3,800,000	-	-	-	-	-	-	-	-	-
	N.000014.05	Civic Heart Building Demolition Costs	594,509	-	-	-	-	-	-	-	-	-
	N.000047.11	Strand Seawall - South	-	-	2,511,390	1,891,899	-	-	-	-	-	-
	IBIS-210692	Community Stadium - Tauranga Domain	-	-	-	-	-	-	-	-	44,581,489	45,008,266
	N.000014.20	Central Plaza Wharf	295,932	-	967,736	1,815,280	2,817,672	4,577,260	-	-	-	-
	N.000054.27	Baypark Master Plan - Speedway	751,573	8,127,888	31,887,270	3,900,054	-	-	-	-	-	-
Community Infrastructure	N.000054.13	Gordon Spratt Master Plan	4,150,000	4,041,632	-	-	-	-	-	-	-	-
	N.000054.22	Links Ave Artificial Turf	4,542,871	3,079,381	-	-	-	-	-	-	-	-
	N.000054.19	Upgrades to Sports Fields Network	2,000,000	2,465,194	1,642,173	1,681,508	1,718,605	1,402,387	1,189,656	1,208,737	1,226,859	1,255,002
	IBIS-206243	Play AIP	-	2,135,400	2,205,655	3,967,704	4,037,880	3,017,597	4,173,308	4,241,624	3,910,126	3,163,435
	N.000011.16	Memorial Park Cemetery Master plan projects	1,190,250	2,041,390	2,517,999	3,026,715	2,635,195	1,679,943	1,710,131	1,737,560	1,763,610	-
	N.000112.01	Purchase of in-housing Vehicles & Equip (tauranga contract)	776,250	2,031,321	164,217	168,151	171,861	175,298	-	-	-	-
	N.000054.17	Mount Maunganui Public Toilets	-	1,886,768	547,829	-	-	-	-	-	-	-
	N.000054.14	Gate Pa Community Centre	5,700,419	1,689,806	-	-	-	-	-	-	-	-
	N.000054.30	Greerton Maaraewae Securing Active Res & Comm Amenity Land	-	1,490,652	1,074,520	1,109,682	2,472,217	1,184,583	913,160	-	-	-
	N.000056.03	Parks Utilities Renewals	298,914	1,419,315	486,213	771,377	482,588	292,287	571,099	792,334	501,916	914,299
	N.000056.01	Parks & Reserves Surface Renewals	644,943	1,413,696	985,309	1,088,548	2,043,162	1,249,066	1,216,630	2,569,880	3,992,719	2,788,338
	N.000056.02	Parks & Reserves Renewals - Structures	1,759,955	1,380,879	1,653,343	1,688,104	1,652,636	2,046,059	1,547,141	2,503,225	2,540,682	3,205,600
	IBIS-199693	Mount Maunganui Library Extension	-	1,354,040	-	-	-	-	-	-	-	-
	N.000058.03	Library Buildings Renewals	502,655	1,329,518	559,803	272,303	508,726	214,370	259,563	387,545	117,467	407,906
	N.000077.02	Public Art Framework	674,877	1,237,696	1,855,685	3,031,948	2,685,141	2,346,640	2,291,488	2,298,386	2,230,153	2,725,533
	N.000054.31	Te Ranga masterplan	-	1,185,147	-	-	-	254,911	635,752	653,460	670,245	688,822
	N.000043.01	Library Stock (Priority 1)	1,088,731	1,121,340	1,151,617	1,179,201	1,205,217	1,229,325	1,251,416	1,271,488	1,290,551	1,320,154
	N.000014.13	Baycourt Upgrade	574,251	1,031,127	1,072,730	9,827,848	4,595,182	-	-	-	-	-
	N.000005.07	Compliance (H&S, Building Security, Accessibility, Sustainability, Cultural Recognition)	2,207,313	1,000,000	2,082,706	1,437,131	3,205,032	1,400,561	1,663,924	1,333,019	1,608,813	1,399,561
	N.000055.81	Oropi Forest and Mountain Bike Trail Restoration Works	40,000	912,976	547,391	-	-	-	-	-	-	-
	N.000007.01	Beachside Renewals	129,844	872,947	108,699	78,890	118,697	116,640	139,775	75,834	1,419,064	442,974
	N.000047.02	Coastal Structures Renewals	362,250	822,814	705,478	86,563	-	-	-	946,395	960,584	982,619
	N.000054.32	Reserves and Open Space - Space for Culture and Storytelling programme	640,708	661,974	683,753	706,128	729,893	753,790	774,774	796,355	816,810	839,449
	N.000038.26	Historic Village Grounds Developments	-	654,894	155,006	299,966	318,327	340,721	235,892	31,470	44,518	12,864
	N.000038.03	Historic Village Renewals	1,386,532	642,355	511,008	215,625	204,337	120,704	313,652	276,604	201,913	-
	N.000054.10	Accessibility Hotspots (Active Rec)	300,000	613,318	473,603	484,947	495,646	505,561	514,646	522,900	530,740	542,914
	N.000086.21	Kennedy Rd/Hastings Rd Res Land Purchase	-	608,096	-	-	-	-	-	-	-	-
	N.000053.34	Reserves AIP	596,007	598,475	602,531	2,599,368	2,630,884	2,675,602	2,022,261	2,046,797	2,069,378	2,098,412
	N.000053.28	TRMP Implementation Projects Bulk Fund	559,676	576,440	608,109	637,460	666,053	693,012	718,138	741,306	763,622	798,964
	N.000054.33	Reserves and Open Space - Investing in Spaces for Community Programme	527,034	544,527	562,442	580,847	600,395	620,053	637,314	655,066	671,892	690,515
	N.000038.24	B26 Upgrades	-	531,990	-	-	-	-	-	-	-	-
	N.000055.94	Merivale Community Reserve	-	516,700	-	-	-	-	-	-	-	-
	N.000060.01	Merivale Community Centre	6,442,847	500,000	-	-	-	-	-	-	-	-
	N.000021.04	Tsunami Evacuation Bridges	-	497,982	-	-	-	-	-	-	-	-
	N.000055.78	Playground Shade (Active Rec)	300,000	487,817	607,228	492,695	509,277	525,951	540,593	555,650	569,922	585,719
	N.000058.26	Public Toilet Renewals	315,634	457,608	442,782	685,214	257,810	278,527	416,734	383,088	718,325	366,669
	N.000082.04	CFIP Western Active Reserve Community	-	427,080	551,414	1,993,102	5,886,230	-	-	-	-	-
	N.000086.22	S1 - Kennedy Rd/Hastings Rd Res Land Dev	-	423,741	-	-	-	-	-	-	-	-
	N.000038.20	Kiln Shed	-	411,476	-	-	-	-	-	-	-	-
	N.000043.08	Library Archive Offsite Climate Controlled Space	227,700	396,871	80,670	84,128	85,984	87,704	83,700	85,043	86,318	88,298
	N.000038.23	B18 Upgrades	-	319,800	-	-	-	-	-	-	-	-
	N.000056.07	Parks Roading Renewals	93,154	283,345	1,361,160	890,590	867,816	311,935	3,038,195	1,378,738	2,242,230	1,368,563
	N.000038.12	B19, B20, B57 Upgrades	-	253,821	-	-	-	-	-	-	-	-
	N.000054.01	TCT Park Development	250,000	244,848	165,424	119,587	117,725	126,180	132,455	136,145	139,642	81,237
	N.000006.03	Technical Equipment Replacement	95,945	235,000	395,395	103,917	536,130	108,334	110,281	108,786	110,417	112,950

Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Community	N.000058.17	Automated Public Toilet Mngmt Systems	112,858	213,200	218,956	224,201	229,147	-	-	-	-	-
	N.000043.09	Mount Maunganui Façade and Entrance Upgrade	-	161,077	83,934	-	-	-	-	-	-	-
	N.000056.08	Coastal Structure Renewals	598,450	157,064	436,455	702,978	862,181	153,552	185,775	174,780	84,662	327,208
	N.000039.07	Climate AIP	144,419	144,562	144,710	144,820	144,932	145,030	145,115	145,187	145,259	146,612
	N.000006.02	Baycourt Building Renewals	285,503	140,729	169,753	754,260	177,259	65,102	70,647	78,146	508,542	148,399
	N.000058.08	S&P Community Building Renewals	374,512	132,897	143,338	249,240	300,016	323,413	366,578	196,670	764,447	1,262,891
	N.000054.35	Nature and Biodiversity AIP	102,465	105,534	108,383	110,980	113,428	115,697	91,009	92,468	93,855	96,008
	N.000055.87	Signage implementation	40,714	100,000	573,875	163,667	-	-	-	-	-	-
	N.000056.06	Non-Leased Vehicles, Mowers, Tools and Equipment	60,297	89,118	79,049	2,466	23,686	57,492	104,690	2,659	2,699	14,901
	N.000055.42	Mauao Development	191,698	87,838	33,828	-	-	-	-	-	-	-
	N.000055.98	Tree Pit Upgrades	-	76,270	40,033	-	86,762	89,603	92,098	-	-	-
	N.000058.10	Residential Property Renewals	37,148	71,942	27,430	36,030	86,872	107,165	62,317	82,983	84,228	86,160
	N.000112.06	City operations tools, equipment and vehicle renewals	104,031	70,359	247,971	293,506	1,281,256	432,213	172,337	79,780	673,746	1,458,681
	N.000011.11	Cemetery Building Renewals	123,902	57,333	71,392	15,848	14,732	99,169	149,584	44,648	27,626	139,862
	N.000058.07	S&P Residential & Operational Building Renewals	74,327	56,846	127,067	28,051	135,168	61,878	218,872	129,675	70,992	154,036
	N.000055.99	Operational Nursery	-	52,525	27,370	-	-	-	-	-	-	-
	N.000011.06	Cemetery Activity Development Projects	-	49,409	-	-	-	-	-	-	-	-
	N.000058.12	Bay Venues Managed Community Centre - Property Renewals	47,075	42,808	117,633	68,314	200,914	54,404	37,015	136,184	187,362	164,265
	N.000043.05	Furniture & Equipment Replacement	71,933	30,701	31,530	82,730	32,997	33,657	34,262	34,812	35,334	36,144
	N.000013.05	Office furniture & chattels	25,275	30,296	35,493	67,260	68,744	70,119	71,379	72,524	73,612	75,300
	N.000058.18	Parks Commercial Buildings Renewals	66,154	28,230	23,777	82,033	97,939	66,904	3,100	32,109	85,927	62,731
	N.000058.09	Commercial Property Renewals	66,257	28,185	23,603	80,743	95,317	64,310	2,952	30,216	80,019	58,147
	N.000056.04	Asbestos Removal	21,994	22,653	23,264	20,739	21,196	21,620	22,009	22,362	22,697	23,218
	N.000006.04	Replacement of Non-Technical Equipment	14,925	17,568	18,042	18,801	19,216	19,600	19,952	19,682	19,977	20,435
	N.000011.03	Cemetery Cremator Renewals	89,198	13,371	54,803	24,497	4,082	326,780	38,727	170,685	36,151	35,603
	N.000043.07	Minor Improvements to Libraries	-	10,980	5,638	5,773	5,901	6,019	6,127	6,044	6,134	6,275
	N.000003.02	Building & Equipment Renewals	2,715	8,223	16,475	834	67,547	35,986	12,190	1,123	156,936	1,542
	N.000011.07	Cemetery Landscaping	5,330	5,490	5,638	5,773	5,901	6,019	6,127	6,044	6,134	6,275
	N.000003.10	Dog Trap Replacement	-	3,294	-	-	-	-	-	-	-	-
	IBIS-206241	OSP bulk Fund Spaces & Places	-	-	-	1,252,807	-	-	-	-	-	-
	IBIS-121101	Public Toilet - Whareroa Boat Ramp	-	-	-	-	-	300,788	-	-	-	-
	IBIS-130271	CFIP Strategic Land Purchase for Social Infrastructure - Eastern Corridor (Active Reserves & Community Centre) (ex S2)	-	-	-	-	-	-	2,974,140	3,021,844	3,067,149	3,137,505
	IBIS-123520	Te Papa - Merivale Regeneration Plan implementation - Public realm amenity improvements.	-	-	2,812,495	2,638,287	2,714,250	2,768,546	2,818,295	3,392,926	2,453,719	1,255,002
	N.000087.01	CFIP Ohauti Reserve Development	-	-	-	-	-	-	3,748,908	-	-	-
	N.000054.04	Omanawa Falls Formal Track	500,000	-	-	-	-	-	-	-	-	-
	N.000053.35	Coronation Park refurbishment	-	-	683,753	706,128	729,893	753,790	774,774	447,949	459,455	472,190
	N.000054.05	Memorial Park Upgrade (Ex S2)	-	-	2,065,800	2,065,311	2,067,338	-	-	-	-	-
	N.000042.02	Kopurererua Place Finding and Entrances	-	-	339,290	123,311	126,031	128,552	101,121	102,743	104,283	106,675
	N.000054.09	Marine Parade Boardwalk (Active Rec)	361,759	-	-	-	-	-	-	-	-	-
	IBIS-123363	CFIP Western Corridor Community Centre Development	-	-	-	-	-	557,250	-	630,400	646,539	7,942,414
	IBIS-206254	Tutchen Street Bowls / Croquet Relocation	-	-	1,094,782	2,466,212	744,729	-	-	-	-	-
	N.000100.03	Blake Park Reserve Development	208,428	-	2,194,735	911,132	-	-	-	-	-	-
	IBIS-206255	Merricks Farm Development	-	-	-	-	-	-	2,379,312	-	-	-
	N.000005.08	Community Centres and Halls – new capital projects	175,684	-	118,000	664,221	-	899,443	-	-	-	1,413,698
	IBIS-218660	New Public toilets in Mt Maunganui	-	-	-	548,942	564,664	-	-	612,038	-	-
	IBIS-130268	CFIP Strategic Land Purchase for Social Infrastructure - Eastern Corridor	-	-	-	-	-	-	630,258	3,021,844	-	-
	IBIS-218667	Pump track at Cambridge Park	-	-	-	-	-	759,626	-	-	-	-
	N.000011.14	Cremator for the Cemetery	452,612	-	-	-	-	-	-	-	-	-
	IBIS-218668	Fence from Manawa to Simpson Road	-	-	-	112,101	-	-	-	-	-	-
	IBIS-123364	Western Corridor Destination Playground Development (Active Rec)	-	-	-	-	-	-	-	-	-	139,457
	IBIS_208441	Sulphur Point project	-	-	-	824,290	868,242	5,975,084	2,373,879	-	-	-
	N.000067.09	Transfer 388 McLaren Falls rd	3,156,750	-	-	-	-	-	-	-	-	-
	N.000054.25	Memorial Park to City Centre Pathway - Stage 2	320,000	-	-	-	-	-	-	-	-	-
	N.000007.06	Beachside Holiday Park Facilities Imps	9,540	-	-	-	-	-	-	-	-	-
	IBIS_208456	Pilot Bay Jetty upgrade	-	-	-	485,769	496,486	506,417	-	-	-	-
	N.000088.04	Baypark Arena Expansion	200,000	-	-	-	-	401,576	9,566,218	9,792,608	6,277,071	-
	N.000054.28	Indoor Courts	-	-	-	-	-	-	-	3,626,212	7,361,156	12,550,018
	N.000112.04	Facilities Maintenance	63,352	-	-	-	-	-	-	-	-	-
	IBIS_208459	Mount Maunganui to Arataki Spatial Plan (MSP) Open Space, Culture and Public Realm Investment Fund	-	-	-	531,494	549,382	567,369	499,854	513,777	526,974	541,580
	N.000038.19	Conference & Event Equipment	93,150	-	-	-	-	-	-	-	-	-
	N.000015.13	Papamoa & Greerton Library Service Desks	-	-	-	-	-	-	-	-	-	12,550
	N.000005.09	Events – new capital projects	732,017	-	885,003	338,149	2,241,716	2,307,013	-	-	-	-
	N.000005.10	Sports – new capital projects	738,622	-	1,016,910	3,573,065	2,916,489	914,044	98,651	100,986	103,571	106,027
	IBIS-123709	Mount Spatial Plan – Cultural Recognition	-	-	-	57,732	59,005	60,186	61,267	-	-	-
	N.000011.13	Cemetery Loop Road	-	-	-	-	458,295	467,462	475,862	-	-	-

Outcome Group	Client Key	Name	FY25 Reforecast Budget per Draft 26 AP	FY26 Budget per Draft 26 AP	FY27 Budget per Draft 26 AP	FY28 Budget per Draft 26 AP	FY29 Budget per Draft 26 AP	FY30 Budget per Draft 26 AP	FY31 Budget per Draft 26 AP	FY32 Budget per Draft 26 AP	FY33 Budget per Draft 26 AP	FY34 Budget per Draft 26 AP
Community	N.000004.01	Pound Extension & Refurbishment	286,282	-	-	-	-	-	-	-	-	-
	N.000038.25	B5 Demolition	41,400	-	-	-	-	-	-	-	-	-
	N.000054.34	96R Taniwha Place Property Purchase	80,000	-	-	-	-	-	-	-	-	-
	N.000038.27	Demolition of Building 33	41,400	-	-	-	-	-	-	-	-	-
	IBIS-123562	Te Papa Spatial Plan Implementation General Open Space Projects Cultural and local identity interpretation improvements	-	-	64,838	-	-	-	-	13,900	14,109	14,433
	N.000042.01	Kopurererua Valley Development	300,000	-	-	-	-	-	-	-	-	-
	N.000055.21	Welcome Bay Reserve Development	488,297	-	-	-	-	-	-	-	-	-
	IBIS-121802	Marine Park Development - Public Toilets	-	-	-	-	483,845	-	-	-	-	-
	N.000055.35	Te Papa o Nga Manu Porotakataka	80,099	-	-	-	-	-	-	-	-	-
	N.000012.13	Elizabeth Street Streetscape	61,801	-	-	-	-	-	-	-	-	-
	IBIS-123619	Blake Park Shared Sports Facility (Active Rec)	-	-	-	3,293,654	5,081,975	-	3,587,332	-	-	-
	N.000011.09	Cemetery - Shed alterations	57,758	-	-	-	-	-	-	-	-	-
	N.000055.75	New Skatepark Facility	82,076	-	-	-	-	-	-	-	-	-
	N.000067.10	Transfer 96R Taniwha Pl	1,738,800	-	-	-	-	-	-	-	-	-
	N.000005.05	Aquatics Network – new capital projects (Baywave, Greerton & Mount Hot Pools)	940,360	-	1,339,304	90,575	1,937,927	8,705,320	2,334,755	33,662	34,524	742,192
	N.000007.03	Beachside Utility Vehicles & Mowers	16,147	-	-	-	20,595	-	-	-	-	51,402
	N.000005.06	Bay Venues – Associated Activities	273,662	-	590,002	120,767	3,105,651	963,689	-	-	690,478	-
	N.000007.07	Mt Maunganui Holiday Park Master Plan	-	-	1,359,614	-	-	-	-	-	-	-
	N.000055.82	Tauranga & Wharepa Domain Improvements	-	-	227,182	-	-	-	-	-	-	-
	N.000088.03	CRP Strategic Land Purchase for Social Infrastructure - Western Corridor	-	-	-	8,521,509	3,570,855	5,470,427	1,963,855	6,224,998	-	-
	N.000038.11	Complex 2 Upgrade & Renewals	2,680,036	-	-	-	-	-	-	-	-	-
	N.000100.02	Tatua Reserve Development	-	-	-	455,566	-	-	-	-	-	-
	N.000055.91	Fergusson Park Master Plan	-	-	1,052,405	580,077	-	-	-	-	-	-
	IBIS-206238	Community Centers - AIP	-	-	-	-	-	1,168,656	4,758,624	-	1,641,538	6,275,009
	IBIS-122914	Tauriko West public toilets	-	-	331,474	169,623	-	-	-	-	-	-
	N.000112.05	Graffiti Removal	28,483	-	-	-	-	-	-	-	-	-
	N.000055.97	Maunganui Road commercial area streetscape enhancements	-	-	233,799	241,450	249,576	-	-	-	-	-
	IBIS-121831	Matua Peninsula Reserve Development	-	-	-	-	-	152,650	287,158	-	-	-
	N.000053.33	S1 - General Intensification - Land development Mount Infill	-	-	-	-	885,082	-	-	-	-	-
CFO Group	N.000048.06	Marine Precinct Renewal	-	11,193,000	2,517,999	-	-	-	-	-	-	-
	N.000048.04	Marine Precinct - Offloading Wharf	5,000,000	6,541,470	1,540,829	-	-	-	-	-	-	-
	N.000067.04	Strategic Acquisition Fund Growth	2,587,500	2,665,000	2,736,955	2,802,514	2,864,342	2,921,640	2,974,140	3,021,844	3,067,149	3,137,505
	N.000067.06	Strategic Acquisition Non Growth	2,587,500	2,665,000	2,736,955	2,802,514	2,864,342	2,921,640	2,974,140	3,021,844	3,067,149	3,137,505
	N.000002.30	Replacement of No. 2 Fire Truck	-	1,762,721	-	-	-	-	-	-	-	-
	N.000002.21	Kubota Farm Vehicle (Renewals Funded)	-	38,429	-	-	-	-	-	42,887	-	-
	N.000002.08	Apron Resurfacing	329,883	-	-	-	-	-	-	-	-	-
	N.000002.06	Car Park Resurface	187,812	-	-	-	-	-	-	-	-	-
	N.000002.13	Airport Mower Replacements	73,024	-	49,265	-	-	-	-	-	-	-
	N.000002.28	Ski Data Equipment Upgrade	500,000	-	-	-	-	-	-	-	-	-
	N.000002.18	Road Resurfacing	99,417	-	-	-	81,345	-	-	-	-	-
	N.000002.14	Replacement Fencing	10,661	-	-	-	-	-	-	-	-	-
	N.000002.31	CAA - required Security Upgrade	-	-	-	-	-	-	-	-	-	1,938,978
	N.000002.07	John Deere Replacements	-	-	-	-	120,302	-	-	-	-	-
	N.000002.11	Rental Car Depot Expansions	126,864	-	-	-	-	-	-	-	-	-
	N.000067.07	Transfer 388 McLaren Falls rd	-	3,156,750	-	-	-	-	-	-	-	-
	N.000002.32	Replacement Road Sweeper	-	165,000	-	-	-	-	-	-	-	-
	N.000002.24	New Car Park	3,446,403	-	-	-	-	-	-	-	-	-
	N.000067.08	Transfer 96R Taniwha Pl	-	1,738,800	-	-	-	-	-	-	-	-
	N.000002.25	New Apron Gates	2,410,000	-	-	-	-	-	-	-	-	-
	N.000016.08	Mayoral Vehicle Purchase	53,554	-	-	-	-	-	-	-	-	-
	N.000002.26	New Fire Station	479,102	-	-	-	-	-	-	-	-	-
	N.000002.27	New Power Centre & Airfield lighting	274,561	-	-	-	-	-	-	-	-	-
Corporate & Digital Services	N.000114.12	Bulk Fund Opex IT	15,441,543	10,406,153	16,939,727	3,984,329	5,701,272	4,768,142	4,812,225	7,338,201	7,373,546	7,326,753
	N.000114.11	IT Hardware	2,179,575	1,818,436	2,016,714	1,330,432	1,557,973	2,568,310	2,542,319	1,481,731	1,625,221	2,452,462
	N.000116.02	BI Operational project	400,000	586,434	751,715	767,529	783,637	800,039	816,883	834,021	851,527	869,400
	IBIS-231766	Project & Program Management System	-	533,000	-	-	-	-	-	-	-	-
	N.000116.01	GIS Operational project	38,690	438,679	162,529	165,948	169,431	172,977	176,619	180,324	184,109	187,973
	N.000037.01	Health & Safety Risk Control Bulk Fund	159,908	109,798	112,763	115,464	118,011	120,372	122,535	120,874	122,686	125,500
	N.000116.03	GIS Capital Project	460,000	107,500	788,243	807,124	824,930	841,432	856,552	870,291	883,339	903,601
	N.000061.08	Building Team Miscellaneous Equipment	10,661	10,980	11,276	11,546	11,801	12,037	12,253	-	-	-
	N.000116.04	BI Capital Project	115,920	-	-	-	-	-	-	-	-	-
	N.000070.20	Te Maunga Closed Landfill	700,001	3,500,000	2,453,373	-	-	-	-	-	-	-
Sustainability & Waste	N.000070.14	Waste Facilities Redevelopment	1,000,000	1,000,000	5,008,728	2,854,500	10,163,950	8,176,752	8,370,441	-	-	-
	N.000041.04	Kerbside Bins	5,175	954,315	980,082	1,003,558	1,025,698	1,046,216	1,065,016	1,082,098	1,098,321	1,123,515

Outcome Group	Client Key	Name	FY25 Reforecast	FY26 Budget per	FY27 Budget per	FY28 Budget per	FY29 Budget per	FY30 Budget per	FY31 Budget per	FY32 Budget per	FY33 Budget per	FY34 Budget per
			Budget per Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP	Draft 26 AP
Sustainability &	N.000070.21	Corporate Sustainability Demonstration Projects	372,600	383,760	394,122	717,444	733,272	747,940	594,828	604,369	613,430	627,501
	N.000070.01	Public Place Bins & Signs - Renewals	213,466	219,859	225,796	231,204	302,444	21,057	55,407	28,571	7,121	12,259
	N.000070.02	Sustainability & Waste Road Renewals	649,762	68,039	150,170	27,265	18,210	61,093	48,916	27,788	114,005	51,677
	N.000070.10	Waste Minimisation Infrastructure	21,321	21,960	22,553	23,093	-	-	-	-	-	-
	N.000070.06	Transfer Stations - Minor Works	10,661	10,980	11,276	10,207	-	-	-	-	-	-
	N.000070.09	Sustainability & Waste Infrastructure Renewals	262,087	5,426	89,441	106,276	43,146	82,962	33,239	28,575	92,651	11,752
	N.000070.15	Cambridge Road - Closed Landfill upgrade	405,811	-	-	-	-	-	-	-	-	-
City Planning	IBIS-218682	Land purchase for transfer station site development from 95	-	-	-	15,049,125	-	-	-	-	-	-
	N.000113.09	Smart Trip Investigation	250,000	768,375	523,520	-	-	-	-	-	-	-
	N.000111.03	City Plan Change- LTP 2022-31 Opex	562,900	624,945	691,046	705,583	720,392	735,470	750,954	766,709	782,802	799,233
	N.000113.02	Te Tumu (Opex)	743,806	542,985	157,056	-	-	-	-	-	-	-
	N.000113.04	Keenan Rd Opex 22-31	371,165	496,883	157,056	-	-	-	-	-	-	-
	N.000110.08	Pōteruhi (Parau Farms) (Opex)	250,000	455,114	172,762	176,396	180,098	183,868	187,739	191,678	195,701	199,809
	N.000110.15	Industrial Planning	136,250	139,588	142,659	145,660	-	-	-	-	-	-
	N.000113.03	Tauriko West Opex	394,797	103,475	-	-	-	-	-	-	-	-
	N.000110.12	Urban Design Guidelines	75,000	76,838	-	-	-	-	-	-	-	-
	N.000113.05	Studies Projects Opex 22-31	87,000	73,764	122,504	125,081	127,706	130,379	133,124	135,917	138,769	141,682
	N.000110.09	Spatial Plan Programme Delivery (Opex)	50,000	51,225	52,352	53,453	54,575	55,717	56,890	58,084	59,303	60,548
	N.000113.01	Trnp Plan & Modl Intensification (Opex)	42,189	43,223	44,174	45,103	46,049	47,013	48,003	47,629	48,629	49,649
	N.000113.07	Upper Ohauti Opex	140,000	-	-	-	-	-	-	-	-	-
	N.000110.11	Te Papa Monitoring / KPIs (Opex)	25,000	-	-	-	-	-	-	-	-	-
	N.000110.07	Urban Communities Spatial Planning (Opex)	-	-	-	-	-	-	-	-	-	223,422
	N.000111.02	City Plan Change 27	50,000	-	-	-	-	-	-	-	-	-
	N.000113.06	Tauriko Business Estate Opex	200,000	-	-	-	-	-	-	-	-	-
Grand Total			502,313,514	505,623,417	572,159,304	612,738,678	580,784,541	433,332,706	433,208,862	478,094,544	570,823,470	615,921,060



Draft as at 5th February - Whole of Council							
\$million							
	2024 Actuals	2025 LTP	2026 LTP	2026 AP	% Increase LTP 2025	Increase LTP 2026	Comment on variance of 2026 Annual Plan to 2026 LTP
Rates Funding	296	333	373	375	12%	1%	Revised rates requirement including IFF on balance sheet
User Fees	64	71	77	80	13%	4%	Main changes are increases in parking and environmental planning and removal of boat ramp parking charge
Grants & Subsidies	37	61	87	75	24%	-13%	
Less Tauriko West Grants and Subsidies Adjustment	(16)	(45)	(67)	(56)		-16%	
Finance Revenue	11	5	6	6	26%	5%	Assumed higher deposit levels for high prefunding of upcoming debt maturities
							-
Total Revenue	391	425	476	481	13%	5	
Employee Related Costs	107	118	121	128	9%	7	Reversal of savings targets (replaced by reset adjustments in other categories), plus adjustment down of capitalised salaries in Water Supply, Civic Development, Transport and Digital. Additional \$4.7m for City Ops. Reset savings.
Depreciation	96	105	117	127	21%	10	Higher total depreciation primarily transportation and S&P, approx. \$8m rate funded
Finance Costs	50	64	70	68	6%	(2)	Lower finance costs due to assumed lower average cost of borrowing based on current rates forecasts.
Other Operating Expense	-	-	-			-	
Consultants	52	46	49	46	2%	(2)	Includes a placeholder budget for Waters CCO transition work if agreed (\$7.7m debt funded as resolved), offset by a \$4m reduction in SaaS expenditure and other savings across the business
Administration Costs	17	16	17	19	18%	2	Reversed LTP savings target of \$3.5m (applied as specific budget reductions through reset); offsetting reductions in travel, marketing, and other Infosys exps
Grants, Contributions and Sponsorship Expense	49	98	102	97	-1%	1	Reductions in grant funding with percentage savings proposed as part of reset; offset by \$1.9m additional housing/Papakainga grants which are funded from reserves.
Less Tauriko West Operating Expenditure	(23)	(60)	(67)	(61)			
Other Operating Expense	67	73	74	63	-13%	(11)	Increase in MV lease exps (City Ops) and property lease exps offset by savings in vegetation control in the Transport activity (due to City Ops) plus other reset savings
Repairs & Maintenance	38	37	39	37	0%	(2)	Additional R&M budgets widespread, offset by saving of \$3.1m in Spaces and Places largely relating to City Ops impact
Utilities & Occupancy Expenses	16	17	17	19	15%	2	Updated rates expense per current industrial rating categories
						-	
Total Expenses	468	513	540	544	6%	4	
							-
Surplus / (Deficit)	(77)	(88)	(64)	(63)	-28%	1	Deficit made up on Interest to be funded from reserves, expenditure funded by reserves, unfunded depreciation in Transport & loan-funded opex previously agreed including Digital SaaS projects and funding of City Centre Development



2026 Annual Plan

18 Feb 2025 Workshop – Activity Financial Information



Overview

This slide pack provides, for each activity of Council:

- (i) a description of the activity and business outlook
- (ii) operating revenue and expenditure

- 2025/26 Annual plan budgets are included alongside the LTP budget for 2025/26 and two years of actuals (2023 and 2024), current year adopted LTP budget (2025).
- FTE information is provided for each activity. This information reflects permanent and fixed term staff and excludes casual staff. Any vacancies in 2023 and 2024 have also been included in the FTE figures but actual expenditure will be lower by the amount of vacancies.
- Reset impacts have been reflected at a high level in the budget figures but not in the FTE figures. The 2026 Annual Plan FTE shown are based on
 - establishment at the time.
- Please note that the charts in this presentation show both revenue and expenditure as cumulative.
- The order of activities is by Groups of Activity per the structure of the LTP. This is outlined in the next slide with a page index, along with the GM currently responsible.

Groups of Activities (GOA)

2024-2034 Long Term Plan Group of Activities Structure					
Transportation	Page	Community, People & Relationships	Page	Spaces & Places	Page
Transportation	4	Communications & Engagement	36	Bay Venues Ltd & CCOs	64
Parking Management	6	Democracy Services	38	Beachside	66
		Te Pou Takawaenga Māori Unit	40	Cemeteries	68
Water Supply	8			Marine Facilities	70
Wastewater	10	Economic Development		Spaces & Places	72
Stormwater	12	Airport	42	City Operations	74
Sustainability & Waste	14	Economic Development	44		
		Marine Precinct	48	Support Services	
City & Infrastructure Planning				Asset Services	76
City & Infrastructure Planning	16	Emergency Management & Civil Defence	48	City Waters Support Services	78
Smartgrowth Implementation	18			Civic Complex	80
		Regulatory & Compliance		Digital Services	82
Community Services		Animal Services	52	Executive Offices	84
Arts & Culture	19	Building Services	54	Finance	86
Baycourt Community & Arts Centre	22	Environmental Planning	56	Human Resources	88
City Events	24	Environmental Health and Licensing	58	Performance Monitoring & Assurance	90
Community Development	26	Regulation Monitoring	60	Legal	92
Elder Housing	28	Regulatory Services	62	Property Management	94
Historic Village	30			Commercial Advisory Group	96
Libraries & Community Hubs	32			Strategy & Corporate Planning	98
City Centre Development & Partnerships	34				
General Manager Responsibility		Christine Jones		Paul Davidson	
Gareth Wallis		Barbara Dempsey		Alastair McNeil	
Nic Johansson		Sarah Omundsen			

Transportation (38)

What we do:

- Operate, maintain and improve Tauranga's current and future networks including roading, footpaths, streetlights and bus infrastructure.
- Using technology, models and forecasting to support local and regional growth through the development of transport analysis, modelling and systems planning.
- Improving transport safety and ensuring people have easy access to different modes of transport.
- Providing traffic control activities including traffic signals, CCTV installation and monitoring and incident management.
- Optimise increase efficiency of the transport network to allow the community to move, be connected to others, provide access to key activities as well as maintaining the economic vitality in Tauranga through the movements of good and services.

Business Outlook

- Transportation makes up 20% of the rates budget and is subsidized by \$14m in Operational Grants & Subsidies
- Interest and Depreciation make up 50% of total operational costs (excluding Tauriko West) and is the prime driver of expenditure increase in 2026.
- NZTA capital subsidies are not shown on the following table. Cuts in NZTA funding for safety and smaller capital projects have substantially reduced the community delivery landscape.
- Reset impacts are yet to be confirmed, however we are proposing a reduction in operational costs including consultancy expenditure in resource consents and design.
- A new operating model has been developed and implemented to align with the new government funding requirements.

Business Outlook cont

- A continuous improvement plan with a heavy focus on 'delivering better, with strong value for money has been developed with 45 initiatives currently identified.
- Continue to work with partners to co-deliver transport infrastructure aligned with Smartgrowth and UFTI through TSP.

Key Capital Projects:

- Papamoa East Interchange (PEI)
- SH29 Tauriko Enabling Works
- Fifteenth Ave to Welcome Bay
- Arterial route review (Cameron, Fraser, Hewletts)

Planning and delivery of key projects is run through the Major Projects team which has been established to provide project management capability and capacity appropriate to the scale, complexity and risk for that portfolio.

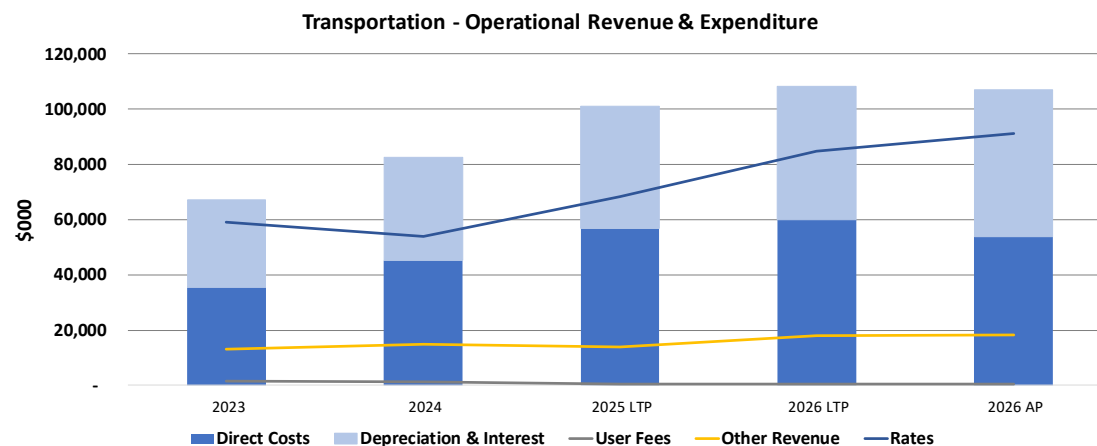
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	112	121	106	108	120
Vacancies included in Establishment	37	27	n/a	n/a	n/a

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Transportation (38)

	\$'000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	45,986	39,245	54,677	66,836	72,952
User Fees	1,377	1,196	528	541	566
Grants & Subsidies	18,816	30,036	58,933	84,859	73,429
Less Tauriko West Grants & Subsidies Adjustment	(7,176)	(16,274)	(45,171)	(66,555)	(55,761)
Finance Revenue	(35)	(151)	(574)	(949)	(68)
Overheads	-	-	-	-	-
Total Revenue	58,968	54,052	68,393	84,731	91,118
Employee Related Costs	5,028	4,440	7,437	7,619	7,521
Depreciation	26,253	30,436	36,090	39,082	42,266
Finance Costs	5,490	6,841	8,105	9,202	10,786
Other Operating Expense					
Consultants	5,135	6,699	5,392	6,497	4,344
Administration Costs	145	281	258	266	314
Grants, Contributions and Sponsorship Expense	10,591	23,266	60,327	66,555	60,761
Less Tauriko West Operating Expenditure	(10,591)	(23,266)	(60,327)	(66,555)	(60,761)
Other Operating Expense including recoveries	8,138	8,614	10,850	11,044	7,156
Repairs & Maintenance	5,694	7,914	9,834	10,632	10,724
Utilities & Occupancy Expenses	2,150	1,893	1,944	1,991	2,151
Allocations	9,149	15,354	21,132	21,995	21,715
Total Expenses	67,182	82,473	101,041	108,328	106,977
Surplus / (Deficit)	(8,214)	(28,420)	(32,648)	(23,597)	(15,860)

The deficit is primarily non funded depreciation this is partially offset by reserve interest and rate funded debt retirement



Parking Management (85)

What we do:

- Provides a lever to manage transport network usage as significant commuter trips end at facilities managed by this activity
- Develops the parking strategy to support the wider transport network
- Implements parking strategy through area specific parking plans
- Manages Tauranga's parking network.
- Maintains parking buildings and parking machines
- Supports efficient parking enforcement
- Works with stakeholders to manage competing usage demands

Business Outlook

- Midway through 2024 the management of paid parking was brought in house, providing a higher level of service at a reduced cost to the business.
- LTP assumes that parking revenue from city centre contributes to costs of city centre development (TMOTP loan)
- Current city centre parking plan (on hold pending March Council meeting) extends paid parking zone, better managing commuter and resident demands
- Consulting on a Mount parking plan is on hold pending a March Council meeting, extending paid parking to here could have significant revenue benefits

Business Outlook cont

- Once city centre and mount parking plans are implemented/ developed it is expected others will be developed (Greerton, Papamoa)
- Business efficiency initiatives include further alignment with regulation monitoring (activity 74) as costs and activities are interlinked
- Managing demand of city centre offstreet carparks is expected to become an issue 25/26 as demand is centred on Spring St rather than Elizabeth St
- Parking is a cash balance activity so is required to cover its own costs with user fee revenue.

Key Capital Projects:

- Carpark renewals

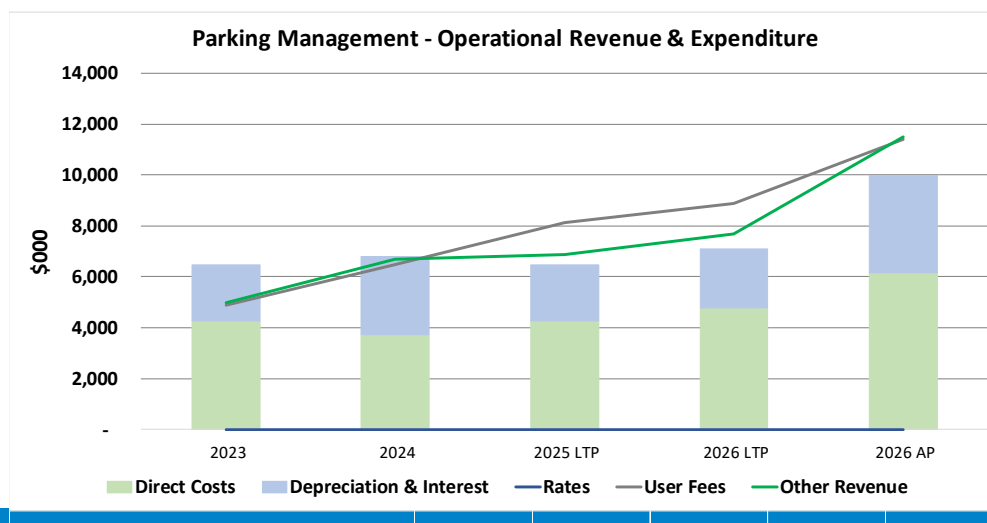
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	-	-	0	0	1
Vacancies included in Establishment	-	-	n/a	n/a	n/a

7

Parking Management (85)

	\$'000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	4,877	6,466	8,117	8,894	11,391
Grants & Subsidies	-	-	-	-	-
Finance Revenue	97	219	(1,245)	(1,207)	94
Overheads	-	-	-	-	-
Total Revenue	4,974	6,685	6,873	7,687	11,485
Employee Related Costs	55	54	87	89	124
Depreciation	923	1,019	1,337	1,417	1,304
Finance Costs	1,263	2,048	863	881	2,523
Other Operating Expense					
<i>Consultants</i>	127	36	-	256	256
<i>Administration Costs</i>	2	15	-	-	-
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	2,434	2,402	2,558	2,607	3,569
<i>Repairs & Maintenance</i>	466	100	558	701	705
<i>Utilities & Occupancy Expenses</i>	564	539	446	457	835
Allocations	623	585	624	675	671
Total Expenses	6,457	6,799	6,473	7,083	9,987
Surplus / (Deficit)	(1,483)	(114)	400	604	1,498

Surplus reflects surplus user fees and is held in reserve for future investment



Water Supply (29)

What we do:

- Plan, construct, operate, maintain and renew water assets to ensure residents and businesses receive a quality service 24/7
- Ensure water quality meets all requirements
- Create, operate and maintain water distribution networks
- Plan for growth and deliver timely infrastructure to meet requirements
- Educate the community about water conservation and ecosystems
- Manage the joint Operations and Maintenance (O&M) contract with Downer for TCC and WBOPDC.
- Interface with operations teams for management support and customer response.
- We work with developers to ensure vested assets meet requirements and have suitable life expectancy

Business Outlook

- Funded by water meter charges
- Future delivery mechanism dependent on Central Government waters reform bill and TCC decision on creation of CCO for sustainable services
- Water pricing requires review to meet increasing cost pressures and reductions in water consumption
- Sustaining growth investment and associated roading projects of affected water lines is major Capex driver
- Major trunk main upgrades are essential for growth
- Assumed the joint O&M contract is novated to CCO
- We are presently consenting water takes for the Tautau and Wairorohi Streams

Business Outlook cont

- Water revenue split sits at 65% residential vs 35% Commercial, against 91% customer split vs 9% respectively.
- There is a separate proposal to increase fixed rate charges to offset the impact of decreasing volumes.
- YTD Repairs & Maintenance costs have been high in 2024/25 due to an ongoing high number of reactive issues.

Key Capital Projects:

- Water pipe renewals
- Tauriko West water main
- Cambridge Rd trunk main
- Reservoir Seismic upgrades
- Coastal water trunk mains

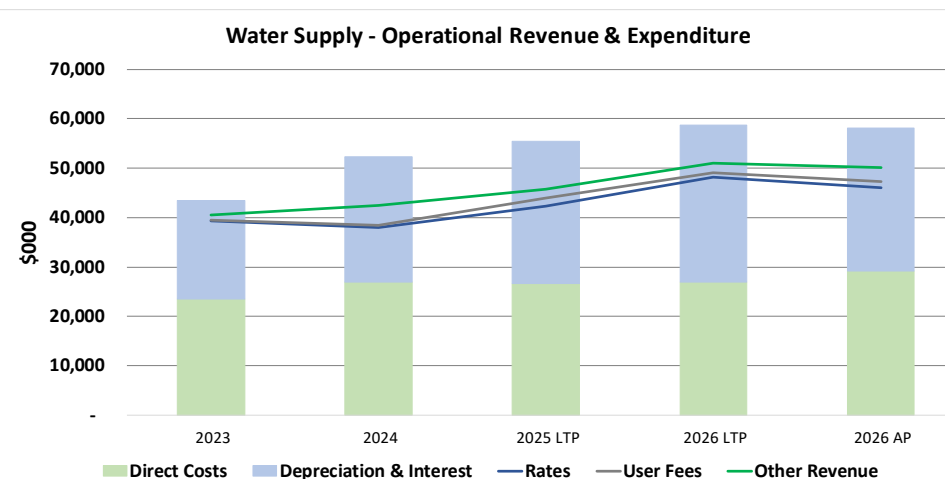
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	21	28	26	26	26
Vacancies included in Establishment	3	7	n/a	n/a	n/a

Water Supply (29)

9

	\$000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	39,243	38,017	42,310	48,196	46,102
User Fees	206	391	1,688	913	-
Grants & Subsidies	57	2,386	-	-	1,209
Finance Revenue	939	1,647	1,813	1,952	1,622
Overheads	-	-	-	-	-
Total Revenue	40,445	42,442	45,810	51,061	48,932
Employee Related Costs	1,751	2,305	1,692	1,717	2,901
Depreciation	10,411	14,026	15,080	16,736	15,736
Finance Costs	9,485	11,216	13,602	15,051	13,078
Other Operating Expense					
<i>Consultants</i>	1,968	1,742	2,141	1,977	1,583
<i>Administration Costs</i>	686	95	148	154	134
<i>Grants, Contributions and Sponsorship Expense</i>	-	()	-	-	-
<i>Other Operating Expense</i>	6,097	8,797	10,026	9,898	11,301
<i>Repairs & Maintenance</i>	5,209	6,681	4,830	4,925	5,145
<i>Utilities & Occupancy Expenses</i>	2,232	2,345	2,303	2,370	2,450
Allocations	5,557	5,010	5,532	5,857	5,720
Total Expenses	43,395	52,216	55,353	58,686	58,048
Surplus / (Deficit)	(2,950)	(9,774)	(9,543)	(7,626)	(9,116)

Deficit is largely growth interest not funded by operational revenue.



Wastewater (27)

- What we do:**
- Plan, construct, operate, maintain and renew wastewater assets to ensure residents and businesses receive a quality service 24/7
 - Ensure wastewater quality meets all requirements
 - Create, operate and maintain wastewater distribution networks
 - Plan for growth and deliver timely infrastructure to meet requirements
 - Protect public health and the environment
 - Educate the community about conservation and ecosystems
 - Manage the joint O&M contract with Downer for TCC and WBOPDC.
 - Interface with operations teams for management support and customer response.
 - We work with developers to ensure vested assets meet requirements and have suitable life expectancy

- Business Outlook**
- Funded by targeted UAC rates. Residential sector cross subsidises commercial sector, based on volumetric usage.
 - This activity is part of waters reform initiatives.
 - There are currently challenges regarding capacity at treatment plants and the networks' ability to cope with growth
 - Sustaining growth investment for wastewater assets is the major Capex driver
 - Continued investment in treatment facilities is essential for current and predicted growth
 - Assumed the joint O&M contract is novated to CCO.

Business Outlook cont

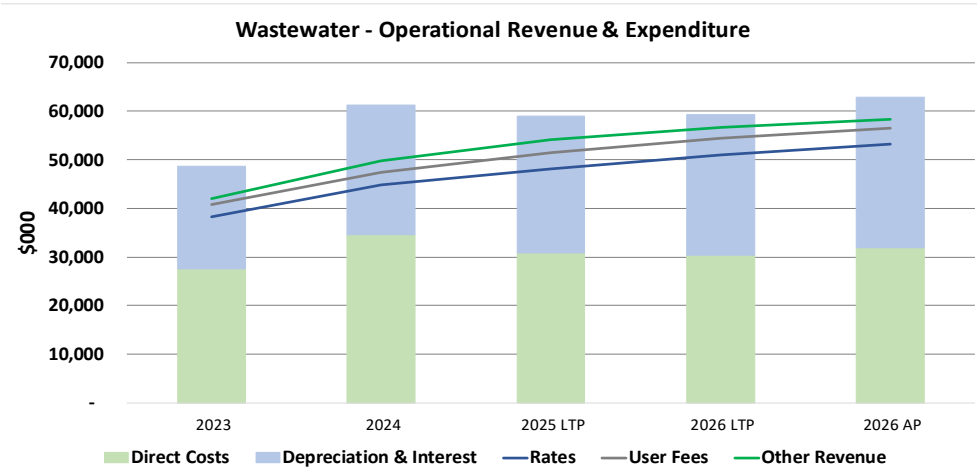
- Key Capital Projects:**
- Opal Dr Pump station
 - Te Maunga Wastewater Treatment Plant upgrades
 - Wastewater reticulation renewals
 - Wastewater pump station renewals
 - Mansels Rd wastewater construction and renewals

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	17	17	19	19	17
Vacancies included in Establishment	1	2	n/a	n/a	n/a

Wastewater (27)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	38,273	44,788	48,200	50,974	53,258
User Fees	2,563	2,641	3,234	3,446	3,215
Grants & Subsidies	-	-	-	-	()
Finance Revenue	1,244	2,297	2,638	2,271	1,353
Overheads	-	-	-	-	-
Total Revenue	42,080	49,726	54,072	56,691	57,825
Employee Related Costs	1,782	1,868	1,989	2,037	1,689
Depreciation	14,301	18,104	18,827	19,320	19,958
Finance Costs	6,886	8,548	9,425	9,686	11,021
Other Operating Expense					
Consultants	2,178	1,658	2,375	2,563	3,062
Administration Costs	90	80	78	79	76
Grants, Contributions and Sponsorship Expense	48	45	91	93	-
Other Operating Expense	9,869	17,077	12,146	10,786	10,988
Repairs & Maintenance	4,458	3,787	3,566	3,751	3,984
Utilities & Occupancy Expenses	3,188	3,642	3,170	3,312	4,427
Allocations	5,876	6,487	7,403	7,724	7,643
Total Expenses	48,675	61,296	59,070	59,351	62,849
Surplus / (Deficit)	(6,595)	(11,570)	(4,998)	(2,660)	(5,024)

Deficit is largely growth interest not funded by operational revenue



- Plan, construct, operate, maintain and renew stormwater assets to ensure residents and businesses receive a quality service 24/7
- Ensure stormwater quality meets all requirements
- Create, operate and maintain stormwater collection networks
- Plan for growth and deliver timely infrastructure to meet requirements
- Protect public health and the environment
- Educate the community about conservation and ecosystems
- Manage the joint O&M contract with Downer for TCC and WBOPDC.
- Interface with operations teams for management support and customer response.
- We work with developers to ensure vested assets meet requirements and have suitable life expectancy

- Funded by general and targeted rates
- Future delivery mechanism dependent on Central Government waters reform bill and TCC decision on creation of CCO for sustainable services
- There are currently challenges with managing the cost of compliance to meet resource consent conditions
- Changing weather patterns and compliance requires adaptive operational responses and stormwater management plans
- Assume the joint O&M contract is novated to CCO.

- Pyes Pa West dam and wetland
- Stormwater reticulation renewals
- Tauriko Dr reticulation

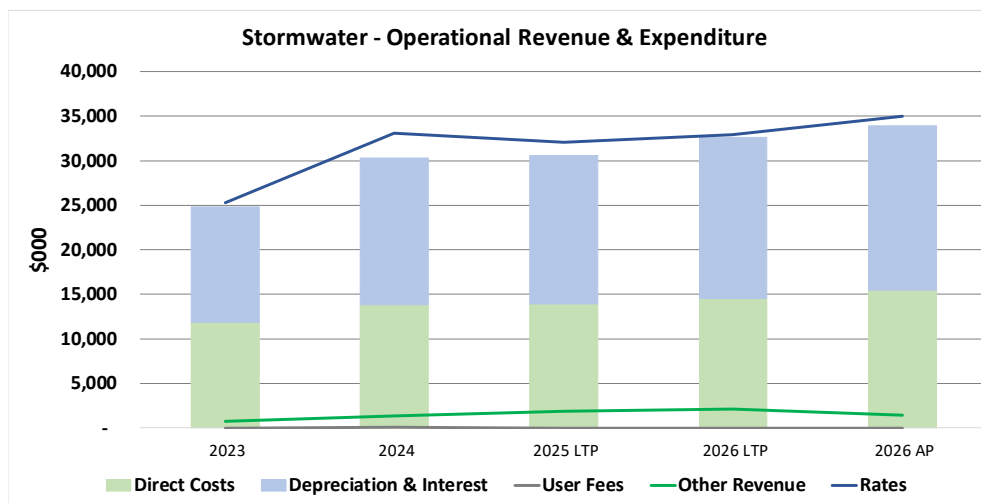
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	7	6	7	7	8
Vacancies included in Establishment	1	2	n/a	n/a	n/a

Stormwater (26)

13

	\$'000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	24,468	31,670	30,222	30,793	33,562
User Fees	21	48	4	4	4
Grants & Subsidies	156	61	-	-	-
Finance Revenue	610	1,283	1,855	2,115	1,408
Overheads	-	-	-	-	-
Total Revenue	25,256	33,062	32,081	32,912	34,975
Employee Related Costs	536	663	889	911	930
Depreciation	6,790	8,722	8,793	9,703	10,180
Finance Costs	6,221	7,788	7,864	8,452	8,291
Other Operating Expense					
<i>Consultants</i>	1,778	2,912	1,523	1,506	1,406
<i>Administration Costs</i>	8	13	8	8	8
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	1,864	2,545	4,238	4,457	4,954
<i>Repairs & Maintenance</i>	4,006	4,455	3,831	4,065	4,677
<i>Utilities & Occupancy Expenses</i>	190	224	208	213	204
Allocations	3,463	3,002	3,186	3,320	3,285
Total Expenses	24,856	30,323	30,540	32,635	33,936
Surplus / (Deficit)	400	2,740	1,542	277	1,039

Surplus is due to stormwater levy targeted rate which is collected each year and used to fund stormwater capital projects. There is also interest on DCs and depreciation reserves.



Sustainability & Waste (32)

What we do:

- We educate, engage, collaborate & innovate to drive sustainable behaviour, reduce waste, lower emissions & build climate resilience for Tauranga's future.
- Climate resilience: manage risks, engage communities & protect biodiversity.
- Climate mitigation: cut emissions, boost efficiency & adopt renewables.
- Sustainable leadership: lead as kaitiaki, fostering equity, resilience & strong governance.
- Circular economy: reduce waste, improve recycling & invest in resource recovery.
- Waste services: optimise operations, reduce illegal dumping & maintain waste infrastructure.
- Risk & Vulnerability Study for Tauranga – adaptation actions.
- This activity also covers kerbside collection and transfer stations.

Business Outlook:

- Majority of funding derived from targeted & general rates.
- Waste levy funding from the MfE also received as well as some user fees.
- Potential impact of legislative & system reforms (RMA, National Policy Statements, LGA, Climate Change Response Act, CDEM Act, Waste Management Act & Building Act).
- Focus on engagement & behaviour change to deliver approved plans on community-wide scale reducing waste & impact on climate.
- Proposed partnerships (JV) to deliver waste infrastructure & revenue.
- High level of community engagement at transfer stations, 60,000 homes kerbside service & through 3,000 CCMs a year.

Business Outlook cont:

- Strong value for money focus identifying cross-council saving opportunities & for the community through a change to targeted waste rates.
- Proposed change to operating model despite growing resource requirements.
- Increasing population with more stringent regulatory frameworks driving resource & infrastructure needs.

Key Capital Projects:

- Investigate, purchase & develop a plan for a regional waste infrastructure.
- Energy Strategy to reduce costs & emissions.
- Waste infrastructure through stringent consenting processing

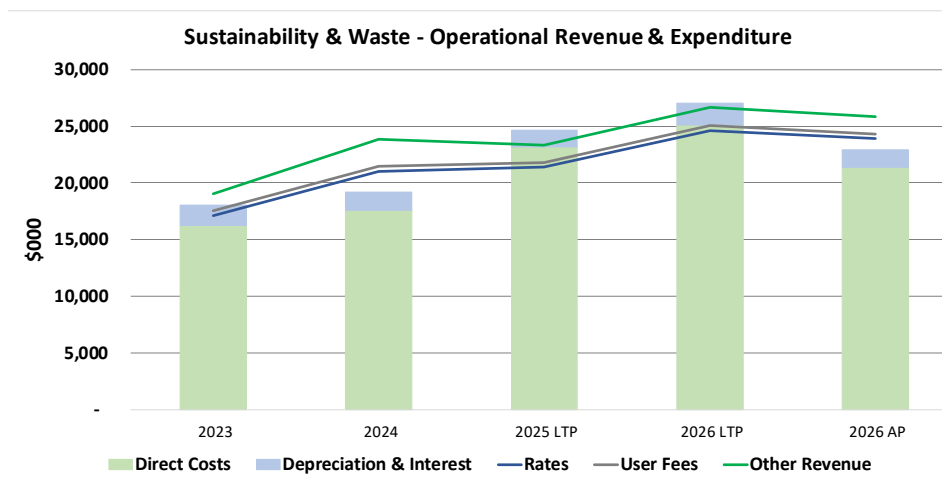
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	22	25	26	26	26
Vacancies included in Establishment	2	3	n/a	n/a	n/a

Sustainability & Waste (32)

15

	\$000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	17,130	21,037	21,403	24,647	23,890
User Fees	400	403	408	432	434
Grants & Subsidies	1,442	2,317	1,380	1,414	1,380
Finance Revenue	27	87	144	182	118
Overheads	-	-	-	-	-
Total Revenue	18,999	23,845	23,335	26,674	25,823
Employee Related Costs	1,818	2,322	2,632	3,041	2,179
Depreciation	1,260	1,278	1,269	1,387	1,434
Finance Costs	563	358	243	594	126
Other Operating Expense					
<i>Consultants</i>	171	461	1,443	1,149	342
<i>Administration Costs</i>	106	208	528	417	260
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	10,094	10,011	13,664	15,237	13,073
<i>Repairs & Maintenance</i>	68	72	42	167	105
<i>Utilities & Occupancy Expenses</i>	1,180	1,372	1,164	1,192	1,733
Allocations	2,795	3,109	3,692	3,872	3,678
Total Expenses	18,056	19,193	24,676	27,056	22,929
Surplus / (Deficit)	944	4,652	(1,341)	(382)	2,893

Surplus relates to waste levy funding from central government and surplus revenue from operating kerbside collection.



City & Infrastructure Planning (51)

What we do:

- Responsible for the preparation of City Plan, plan changes, urban growth planning plus technical input into the SmartGrowth partnership.
- Ensure that land use and infrastructure planning is undertaken in an integrated manner and within requirements of the RMA 1991
- Also responsible for growth funding through DC's, agreements with developers and other funding sources such as IFF

Business Outlook

- Increase in rates funding due to a reduction in the use of loans to fund plan changes.
- Plan Change 27 (Managing the effects of flooding in intense rainfall events) & Plan change 33 (Increasing intensification of development) both now largely completed. Starting work on plan change 38 (better management of commercial and industrial land)
- Tauriko West, Keenan Rd and Te Tumu are the key Greenfield growth area currently in the planning stages.
- Increase in expenditure is from new operational projects and ramp up of Greenfield projects.

Business Outlook cont

- Significant upcoming legislative and policy changes signalled by Government in high impact areas of RMA and growth financing/funding

Key Operational Projects:

- Plan Changes 27, 33 & 38
- Tauriko West & Tauriko Business Estate
- Keenan Road
- Te Tumu Growth Area
- Upper Ohauti Growth Area

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	36	36	37	37	34
Vacancies included in Establishment	5	5	n/a	n/a	n/a

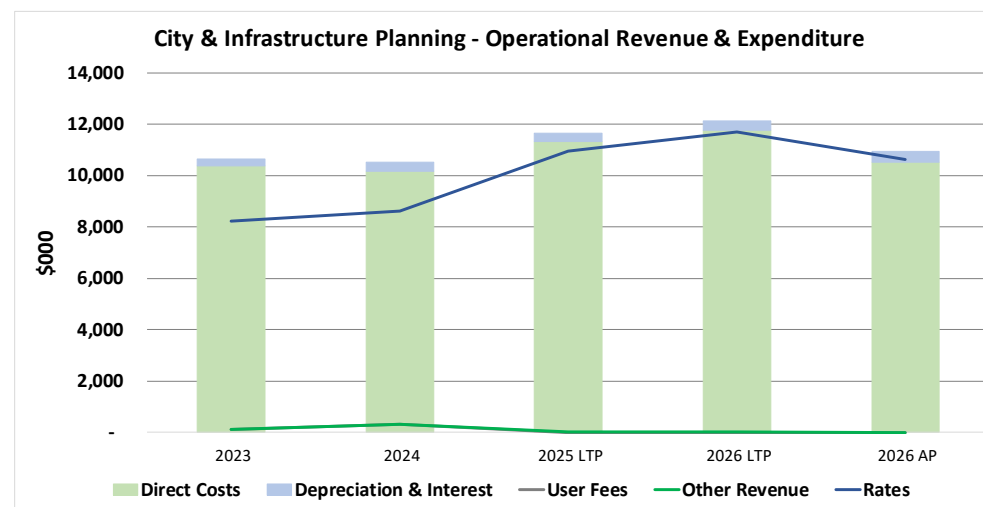
City & Infrastructure Planning (51)

17

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	8,119	8,293	10,930	11,677	10,608
User Fees	117	318	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	3	7	12	14	6
Overheads	-	-	-	-	-
Total Revenue	8,239	8,618	10,942	11,691	10,614
Employee Related Costs	3,724	4,277	4,900	5,020	4,764
Depreciation	40	17	38	38	-
Finance Costs	220	320	290	319	391
Other Operating Expense					
Consultants	3,645	4,238	4,469	4,523	4,570
Administration Costs	45	57	137	138	92
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	347	(104)	14	119	(857)
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	2,609	1,708	1,804	1,970	1,968
Total Expenses	10,629	10,512	11,651	12,127	10,929
Surplus / (Deficit)	(2,390)	(1,895)	(709)	(436)	(314)

Deficit related to planning projects which are loan funded.

Negative values presented in Other Operating Expenditure are a result of recovery of costs to transportation, parks and waters activities.



Smartgrowth Implementation (72)

What we do:

- Partnership between Tauranga City Council, Bay of Plenty Regional Council, Western Bay of Plenty District Council, tāngata whenua, central government and other key organisations.
- Provide leadership on the sub-region spatial planning, growth, infrastructure planning and development.
- Formed in 2001 comprising representatives from each local authority and tangata whenua with the purpose of working in partnership and drafting sub-regional growth management plan.
- Smartgrowth implementation committee was formed in 2004.
- In 2020 Central Government joined the Smartgrowth partnership as part of the Urban Growth agenda.

- Currently governed by a Smartgrowth Leadership group
- Develop and implement plans and strategies to Smartgrowth Partners.
- Focusing on the needs of housing, land, infrastructure, transport, community development, tāngata whenua values and aspirations, and the natural environment
- Priority Development areas are:
 - Tauriko West
 - Omokoroa
 - Te Papa including Tauranga City Centre
 - Wairakei-Te Tumu
 - Rangiruru Business Park
 - Te Kāinga
 - Papakāinga

- TCC has an agency relationship with Smartgrowth. The Activity is funded by the council partners SmartGrowth with revenues equaling expenses
- Partnership shares: The % splits from 2001 to 2024 was TCC 42%, BOPRC 42% and WBOPDC 42%. From 24/25 this changed to TCC 45%, BOPRC 40% and WBOPDC 15%.

TCC contributions to Smartgrowth		
2024	Actual	\$465k
2025	Budget	\$465k
2026	Forecast	\$465k
2027	Forecast	\$465k

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	1	1	-	-	-
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Arts & Culture (65)

What we do:

- Lead the development of the new Tauranga Museum;
- Manage the Tauranga Heritage Collection of approx. 35,000 objects and taonga;
- Provide education services through the Hands-on Tauranga and Outreach programmes;
- Manage the Civic and public art collection;
- Manage the Public Art Framework, including the funding and commissioning of new public art in the city;
- Provide financial support to events and organisations through the Creative Communities fund and through Community Grants;
- Support the arts, culture and heritage sectors in the community through building and maintaining effective relationships;
- Be the relationship manager for Creative Bay of Plenty and the Elms

Business Outlook

- Interest and Depreciation make up 17% of total operational costs with Interest being the prime driver of expenditure increase in 2026.
- Grants to the community make up 37% (\$2.5m) of the operational budget including the operational grant to the Tauranga Art Gallery Trust (CCO)
- Arts and Culture is in a growth phase leading up to the opening of the new museum in 2028.
- Development of tourism products based on the museum has begun with the aim of attending TRENZ in 2026 and gaining inclusion in cruise and in-bound brochures for Summer 2028.

Business Outlook cont

Key Capital Projects:

- The new Tauranga Museum is a cornerstone facility of Te Manawataki o te Papa and is currently scheduled to open in mid-2028.

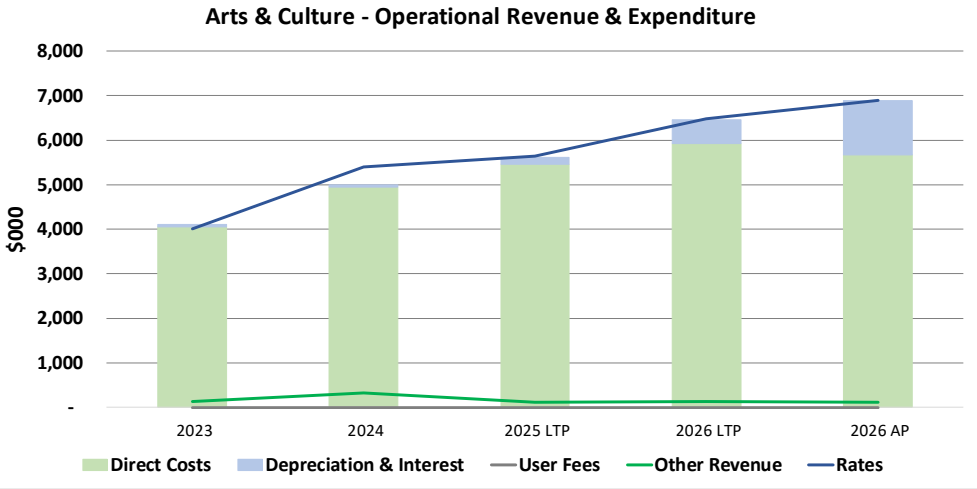
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	8	7	10	10	10
Vacancies included in Establishment	2	-	1	n/a	n/a

Arts & Culture (65)

20

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	3,868	5,066	5,517	6,350	6,774
User Fees	-	-	-	-	-
Grants & Subsidies	129	314	102	105	102
Finance Revenue	8	16	23	27	10
Overheads	-	-	-	-	-
Total Revenue	4,005	5,396	5,643	6,481	6,886
Employee Related Costs	559	911	1,200	1,479	1,391
Depreciation	36	28	86	277	421
Finance Costs	9	31	72	256	782
Other Operating Expense					
Consultants	138	16	28	41	98
Administration Costs	18	58	42	48	122
Grants, Contributions and Sponsorship Expense	2,227	2,412	2,675	2,740	2,462
Other Operating Expense	731	561	552	592	659
Repairs & Maintenance	59	26	95	98	42
Utilities & Occupancy Expenses	91	46	98	101	78
Allocations	231	914	771	823	820
Total Expenses	4,098	5,003	5,619	6,454	6,876
Surplus / (Deficit)	(93)	393	23	27	10

Small surplus is interest on reserves.



Tauranga Art Gallery Trust (CCO)

<p>What we do: Manages and operates the Art Gallery ensuring sound governance and financial management.</p> <p>The aim of the Art Gallery is to create exceptional art experiences that engage, inspire, challenge and educate through exhibitions, public programmes and events.</p> <p>Redevelopment of the Art Gallery is currently being undertaken as part of the Te Manawataki o Te Papa (TMOTP) civic development. The Art Gallery is scheduled to re-open in 2025 with an interior fit-out that will match international standards.</p>	<p>Business Outlook: FTE currently scheduled to grow from 6 to 14 when the gallery re-opens later in 2025.</p> <p>Working through how to stay within the limits of current operational grant funding provided by TCC despite the planned increase in FTE.</p> <p>Looking at approaches to increasing revenue, opportunities to work smarter across the wider council activities including potential shared resources with the Museum, Baycourt and Libraries.</p>	<p>Grants to Tauranga Art Gallery</p> <table><tr><td>2023</td><td>\$1.32m</td><td>Actuals</td></tr><tr><td>2024</td><td>\$1.26m</td><td>Actuals</td></tr><tr><td>2025</td><td>\$1.51m</td><td>Budget</td></tr><tr><td>2026</td><td>\$1.51m</td><td>Budget</td></tr><tr><td>2027</td><td>\$1.54m</td><td>Budget</td></tr></table>	2023	\$1.32m	Actuals	2024	\$1.26m	Actuals	2025	\$1.51m	Budget	2026	\$1.51m	Budget	2027	\$1.54m	Budget
2023	\$1.32m	Actuals															
2024	\$1.26m	Actuals															
2025	\$1.51m	Budget															
2026	\$1.51m	Budget															
2027	\$1.54m	Budget															

Baycourt Community & Arts Centre (64) ²²

What we do:

- Enable and create memorable arts and event experiences for our community.
- Providing a professional and premier performing arts venue for use by the community, and to attract high-quality performing arts to our city, featuring:
 - 582 seat auditorium
 - 200 seat intimate black-box theatre
 - Terrace room meeting space
- Provide a licensed bar and snack service for performance events
- Provide all theatrical services in-house (e.g. lighting and sound equipment, ticketing, marketing), positioning Baycourt as the only 'full service' performing arts facility in Tauranga
- Manage The Cargo Shed as a venue for hire, focusing on a balance of community, cultural and commercial usage
- Marketing and promotion to drive attendance and hireage of venue spaces.

Business Outlook

- Continue to grow Baycourt's profile locally and nationally as a trusted and inclusive creative space.
- Future bookings appear strong with high utilisation rates.
- Continue to grow community awareness of The Cargo Shed to increase venue utilisation, in particular for cultural and community events.
- Competition to host commercial touring shows is expected to increase when the 1,300 seat Waikato Regional Theatre opens in 2025, along with the 950 seat Sir Howard Morrison Centre in Rotorua increasing their focus on commercial shows, so our focus is on driving attendance to events through strong audience development programs and quality services to ensure we remain a desirable venue for hirers and their commercial shows.

Business Outlook cont

- Funded by a mix of user fees and rates funding
- Support and contribute to the establishment and success of TMOTP
- A Baycourt refresh/upgrade will be necessary to remain a desirable venue of choice for touring/shows and also provide increased opportunity to generate revenue from the bar and snack services, and function hire.

Key Capital Projects:

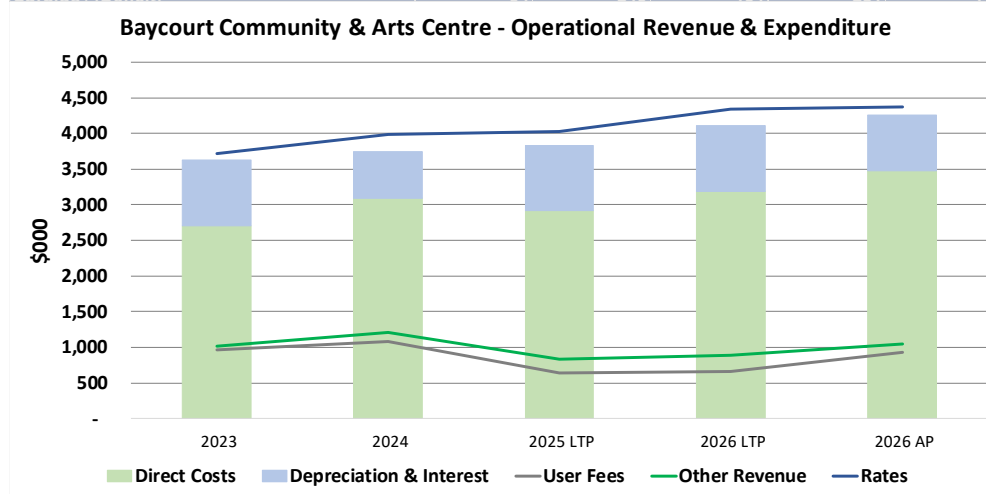
- Baycourt upgrades as part of TMOTP precinct developments - \$15.7m budgeted over the next four years

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	12	13	12	12	13
Vacancies included in Establishment	1	1	n/a	n/a	n/a

Baycourt Community & Arts Centre (64) ²³

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	2,703	2,782	3,191	3,451	3,327
User Fees	962	1,084	643	658	930
Grants & Subsidies	-	-	-	-	-
Finance Revenue	55	122	194	231	114
Overheads	-	-	-	-	-
Total Revenue	3,721	3,988	4,028	4,341	4,371
Employee Related Costs	1,124	1,362	1,180	1,212	1,435
Depreciation	871	598	854	857	679
Finance Costs	47	63	64	69	105
Other Operating Expense					
Consultants	22	7	107	229	282
Administration Costs	47	146	161	165	193
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	540	679	636	683	623
Repairs & Maintenance	101	154	88	91	88
Utilities & Occupancy Expenses	167	156	150	156	197
Allocations	709	583	594	649	653
Total Expenses	3,627	3,748	3,833	4,110	4,257
Surplus / (Deficit)	94	240	194	231	114

Small surplus is interest on reserves.



City Events (54)

What we do:

- Drives tangible economic and social benefits for our community to grow Tauranga's reputation through our manaakitanga as Aotearoa's premier event host city.
- Attract and develop events that align with our city strategies
- Manage the event approval process for all events on Council's public open spaces, facilitating internal and external stakeholders ensure operationally sound, safe and successful events while minimising the negative impact.
- Facilitates all filming activity in Council's public open spaces by granting film approvals
- Manage the Event Funding Framework
- Support and deliver event leverage activities
- Deliver events on behalf of Council including New Year's Eve community events, Anzac Day, Childrens Day and the Manu Bomb Competitions.
- Deliver marketing and communications to inform the community about venues and events in Tauranga

Business Outlook

- Funded almost 100% by rates
- Event organisers are struggling to deliver successful events with increased costs and lower tickets sales so are seeking more support from council.
- Increased competition from other regions to attract and secure events, means greater emphasis on working with our city partners, our industry relationships and facilitation reputation to retain or secure events that align with our city strategies.
- Currently exploring potential bids for Major Events for the next 2 – 5 years.

Business Outlook cont

Key Capital Projects:

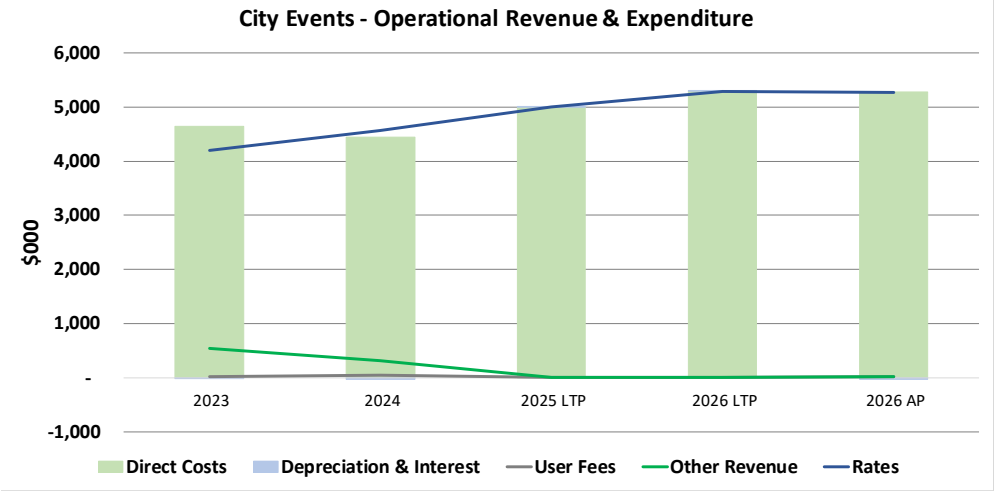
No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	16	17	17	17	18
Vacancies included in Establishment	-	1	n/a	n/a	n/a

City Events (54)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	3,652	4,252	4,993	5,281	5,251
User Fees	20	50	5	10	23
Grants & Subsidies	529	269	-	-	-
Finance Revenue					
Overheads	-	-	-	-	-
Total Revenue	4,202	4,571	4,998	5,291	5,274
Employee Related Costs	1,348	1,821	1,857	1,905	1,981
Depreciation					-
Finance Costs	(11)	(26)	1	1	(23)
Other Operating Expense					
Consultants	222	152	297	291	270
Administration Costs	150	211	294	340	263
Grants, Contributions and Sponsorship Expense	142	161	235	264	-
Other Operating Expense	2,095	1,366	1,522	1,625	1,891
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	14	-	-	-
Allocations	684	723	792	865	869
Total Expenses	4,630	4,421	4,997	5,290	5,250
Surplus / (Deficit)	(428)	150			24

Small surplus is interest on reserves.



Community Development (56)

What we do:

- Deliver improved social outcomes, by working as conduit between community and Council, facilitating collaboration, building capacity and connecting people.
- Work across the social sector to establish opportunities along with delivering a work programmes that focus on needs and aspirations of priority communities (disabled people, older people, youth, Māori, ethnic and Pasifika, children and whānau, rainbow community and people experiencing homelessness).
- We manage programmes on community safety.
- Facilitate Special Interest Groups to create platform for advocacy, networking and engagement and increase representation of community voice in decision making.
- Coordinate Partnership Agreements, Community Grants Fund, Creative Communities Scheme, Grants for DC contributions on Community Housing.
- Facilitate over \$2.5m of community grant payments annually

What we do cont:

- Facilitate Vital Update to better understand our communities and what their needs and aspirations are for their neighbourhoods and city.

Business Outlook

- Grants for Development Contribution on Community Housing Policy included in FY26
- Intentional focus on building skills and capacity of community organisations to operate more efficiently and effectively and respond to community needs, particularly in current funding climate.
- Delivery of Vital Update 2026 to ensure organisations understand community demographics, needs, and trends via reports and data dashboards. Intending to partner with local stakeholders to reduce financial commitment.

Business Outlook cont:

- Implementation of priority actions from Safer Communities AIP with focus on neighborhood safety, water safety and strengthening relationships with ambassador groups (Māori Wardens, Community Patrols, Neighborhood Support).
- Implementation of Accessible Tauranga AIP, including develop Universal Design Toolkit, upskilling staff in accessible design principles and delivery of technology and equipment that increases accessibility of places and spaces .
- Review of Youth Action Plan to align with emerging needs and priorities of young people in our community.
- Engagement with Marae to understand their unique accessibility needs and emergency preparedness concerns, support assessment of existing facilities and identify funding streams for implementing improvements.

Key Capital Projects:

- No capital projects

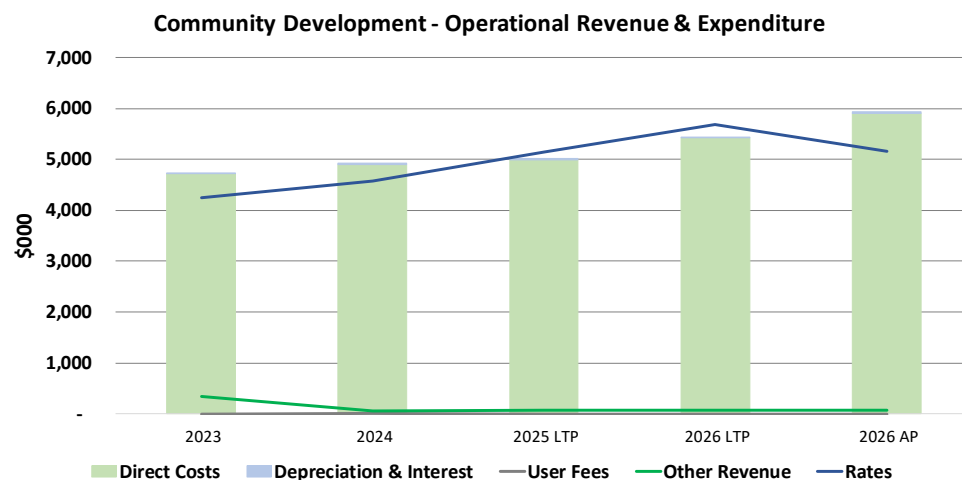
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	16	18	15	15	16
Vacancies included in Establishment	3	1	n/a	n/a	n/a

27

Community Development (56)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	3,905	4,524	5,071	5,615	5,092
User Fees	4	6	-	-	-
Grants & Subsidies	339	40	70	72	72
Finance Revenue	3	6	(3)	(3)	(2)
Overheads	-	-	-	-	-
Total Revenue	4,251	4,575	5,138	5,684	5,163
Employee Related Costs	1,204	1,487	1,564	1,602	1,440
Depreciation					
Finance Costs	19	32	27	18	18
Other Operating Expense					
<i>Consultants</i>	64	83	71	72	71
<i>Administration Costs</i>	23	41	83	85	79
<i>Grants, Contributions and Sponsorship Expense</i>	1,817	1,974	1,570	1,558	2,457
<i>Other Operating Expense</i>	897	754	1,052	1,394	1,150
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations	708	555	646	711	713
Total Expenses	4,733	4,927	5,014	5,440	5,928
Surplus / (Deficit)	(482)	(351)	125	244	(765)

Deficits reflect grants paid to the community which are loan and reserve funded.



Elder Housing (94)

What we do:

Divestment of all Elder Housing Villages expect for Hinau has now occurred.

Hinau village currently under a lease arrangement to provide accommodation to out of town workers for a construction company.

Business Outlook

The Annual Plan assumes Hinau village is divested by June 2025.

Sale is currently on hold awaiting a favourable market environment.

This activity currently holds the proceeds from the sale of Elder Housing Villages in a reserve which is funding the investment in Housing Equity Fund and other housing initiatives.

Business Outlook cont

Key Capital Projects:
Sale of Hinau village in FY25

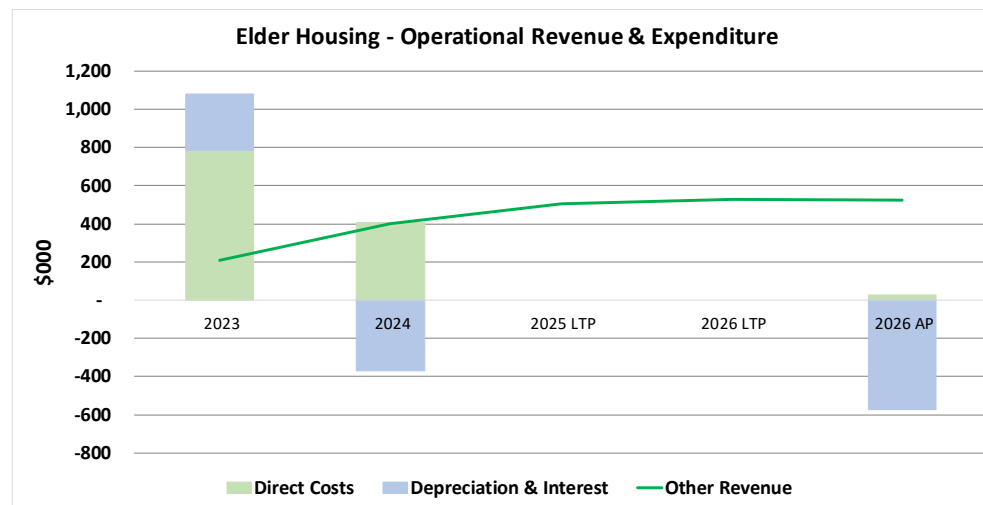
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	1	-	-	-	-
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Elder Housing (94)

29

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	575	75	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	210	398	503	528	523
Overheads	-	-	-	-	-
Total Revenue	785	473	503	528	523
Employee Related Costs	142	()	-	-	-
Depreciation	21	()	-	-	-
Finance Costs	276	(371)	-	-	(575)
Other Operating Expense					
Consultants	27	(1)	-	-	-
Administration Costs	-	-	-	-	-
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	10	12	-	-	-
Repairs & Maintenance	346	336	-	-	-
Utilities & Occupancy Expenses	256	61	-	-	28
Allocations	-	-	-	-	-
Total Expenses	1,080	37	-	-	(548)
Surplus / (Deficit)	(295)	436	503	528	1,071

Current surpluses relate interest on reserves which currently hold a high balance due to the proceeds of the Elder Housing disposal.



Historic Village (92)

What we do:

- Operates as a unique, inspired and diverse community hub through:
 - Strong occupancy of the 69 tenanted spaces balancing the mix of commercial and community use with a wide range of offerings in the appropriate zones
 - venue space hire for functions and events
 - a destination for visitors providing a multitude of experiences
- Deliver on the 2020 The Historic Village Strategic Plan
- Managing the assets to ensure buildings and facilities are fit for purpose, maintained and integrate historic attributes where practical
- Delivering on the Grounds Masterplan to develop and maintain the natural environment, grounds and gardens
- Marketing and promotion to drive visitation and hireage of venue spaces.

Business Outlook

- Focus on increasing visitation, making it an attractive and vibrant community hub for visitors and tenants.
- Strive for 95% occupancy of tenanted spaces with a balance between community and commercial tenants to ensure revenue targets are achieved. The current economic climate is making it harder to attract commercial tenants.
- Focus on higher utilisation of venue hire spaces with the 'C2 Complex' Balcony Room coming online in March 2025 targeting revenue generation. The industry nationally is currently seeing a decline in the main revenue earner of business events but having the Balcony Room as a new space we hope to have strong interest.
- Improving car parking as part of the grounds development to make the Village more accessible.

Business Outlook cont

- Development of a natural playground as part of the Grounds Masterplan to drive visitation.
- Funded largely through rates with a contribution from user fees

Key Capital Projects:

- Complex 2 upgrade due to finish this financial year FY25 - \$2.68M , that includes our destination café, kitchen and Balcony Room
- Ongoing grounds development project starting in FY26 - \$655k

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	4	4	4	4	4
Vacancies included in Establishment	-	-	n/a	n/a	n/a

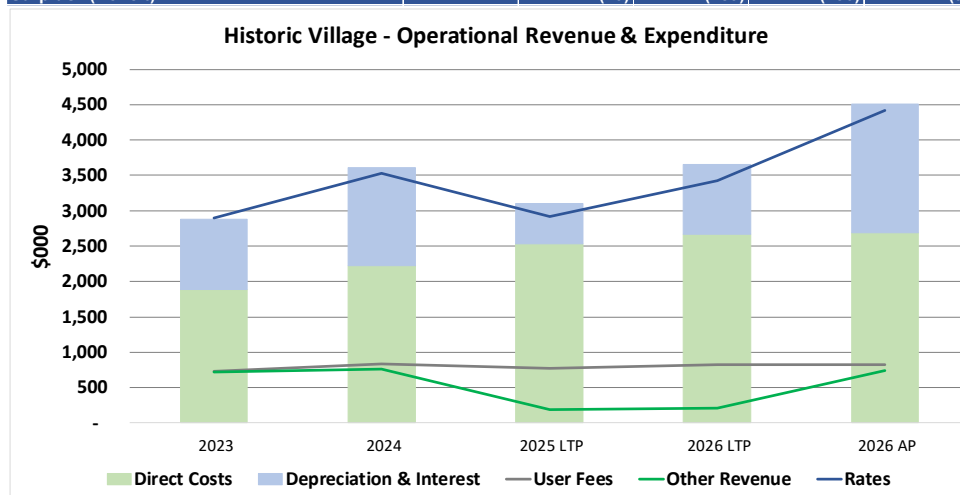
31

Historic Village (92)

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	2,180	2,772	2,720	3,218	3,677
User Fees	731	837	769	824	828
Grants & Subsidies	-	-	-	-	-
Finance Revenue	(14)	(79)	(577)	(618)	(90)
Overheads	-	-	-	-	-
Total Revenue	2,897	3,530	2,913	3,424	4,416
Employee Related Costs	333	397	400	413	432
Depreciation	564	684	89	359	914
Finance Costs	436	701	480	627	906
Other Operating Expense					
Consultants	36	97	96	76	65
Administration Costs	112	86	108	162	208
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	270	430	591	601	485
Repairs & Maintenance	402	536	633	680	715
Utilities & Occupancy Expenses	303	295	321	329	376
Allocations	431	385	383	407	405
Total Expenses	2,885	3,609	3,101	3,654	4,505
Surplus / (Deficit)	11	(79)	(189)	(230)	(90)

Historic Village is now largely funded by rates rather than user fees.

Deficit relates to interest on reserves which is not funded from operations.



Libraries & Community Hubs (77)

What we do:

- **Community Interface** -Provide information, answer enquiries, and manage payment transactions over the phone, email, social media and Face to Face. (Contact Centre is 24/7). The team plays a key role in promoting and enabling consultation on projects.
- **Knowledge Provider** -Offers front facing Library services in our 4 library community hubs plus the Mobile Library. This includes a wide range of services such as book lending, internet access, activities, events, education sessions and community services such as JPs.
- Preserves and provides Tauranga Archives for the community to search, discover and contribute to our shared history of Tauranga.
- Digital library and Pae Korokī Archives online.

Note: Increase in FTE is due to the contact centre and customer service merging with the library and community hub

Business Outlook

- Interest and Depreciation make up 22% of total operational costs with Interest being the prime driver of expenditure increase in 2026.
- The key focus for next 18 months is the transition to the new library community hub at Te Manawataki o te Papa.
- The new library is scheduled to open in late 2026 and will provide an increased level of service to the community and includes a sensory room, an innovation space, a community hub and meeting rooms. Activation of library spaces and attracting visitors to these new spaces is the main driver to create the vision of a vibrant city centre in 2026. Revenue opportunities from the new hub are café operations and bookable community rooms.

Business Outlook cont

Over the next 18 months the migration to SAP of our core customer services modules is a key focus project for our teams to ensure that responsive service to our community through our TCC teams and contractors is maintained.

Key Capital Projects:

TMOTP Library Community Hub due to open late 2026.
Mount Maunganui Library roof replacement and renovation (on hold until July 2025.)

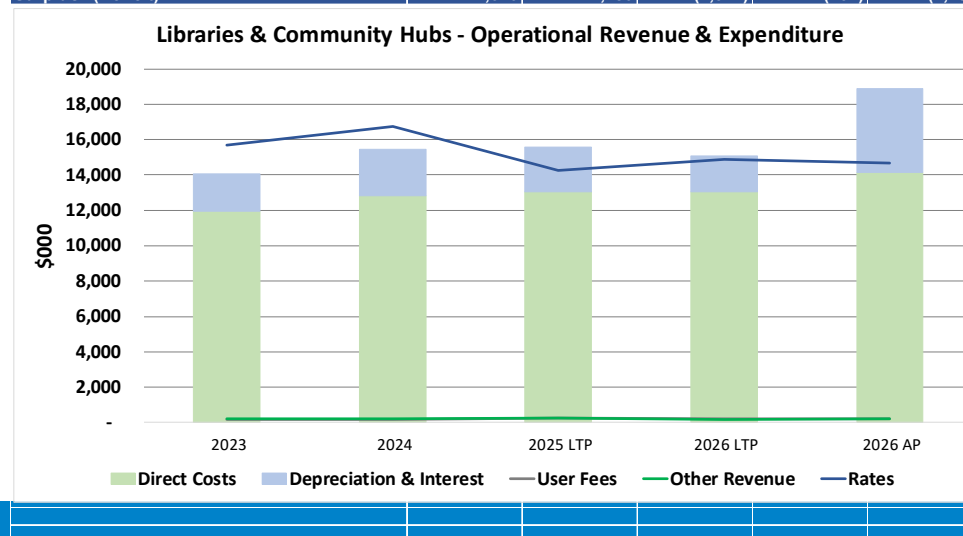
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	71	111	107	107	108
Vacancies included in Establishment	4	12	n/a	n/a	n/a

33

Libraries & Community Hubs (77)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	15,510	16,537	13,990	14,731	14,508
User Fees	158	166	234	224	225
Grants & Subsidies	-	-	-	-	-
Finance Revenue	40	42	17	(53)	(39)
Overheads	-	-	-	-	-
Total Revenue	15,708	16,745	14,242	14,902	14,694
Employee Related Costs	5,176	6,107	9,093	9,316	9,497
Depreciation	1,584	1,665	1,735	1,102	1,719
Finance Costs	541	956	816	907	2,992
Other Operating Expense					
<i>Consultants</i>	9	2	150	128	52
<i>Administration Costs</i>	216	150	243	249	600
<i>Grants, Contributions and Sponsorship Expense</i>	-	1	-	-	-
<i>Other Operating Expense</i>	2,280	2,267	(1,011)	(1,297)	(615)
<i>Repairs & Maintenance</i>	92	92	71	35	78
<i>Utilities & Occupancy Expenses</i>	347	548	615	630	625
Allocations	3,822	3,677	3,868	3,989	3,926
Total Expenses	14,068	15,465	15,582	15,059	18,874
Surplus / (Deficit)	1,640	1,280	(1,341)	(157)	(4,180)

Deficit relates Customer Service Centre activity which is allocated out across the wider business (\$2.9m) and reserve funding from a no longer collected targeted rate. There is also an element of non funded interest on reserves



Negative values presented in Other Operating Expenditure are a result of recovering costs incurred in this activity to the customer services activity.

City Centre Development & Partnerships (61)

What we do:

- The City Development and Partnerships Team collaborates to ensure quality decisions and investments for both present and future city needs.
- We oversee the delivery of major projects such as the Te Manawataki o Te Papa civic precinct and Tauranga Moana Waterfront developments, along with various other community amenities.
- We lead the transformation and activation of public amenities and spaces in the city centre, implementing the City Centre Action and Investment Plan, alongside other plans.
- We manage relationships with our key funders to secure support for community projects right across the council.
- We administer the City Centre Development Incentive fund.
- We handle the council's relationships with CCOs, the four mainstreet organisations, and other key partners, serving as the main point of contact for city centre businesses.
- We work with the retail and hospitality sectors, agencies, and community organisations, to address safety and security concerns, particularly in the city centre.

Business Outlook

- Decrease in FTE from LTP26 to AP26 reflecting the team required to deliver the capital projects vs anticipated.
- Mixed model of funding the activity with CCDIF, general costs, Civic Development Team, Communications Team, City Development Team, TMOTP Board all 100% loan funded, representative of being a stand-alone business unit for duration of delivering these projects.
- Strategic Partnerships Team is 50% rates 50% loan funded to reflect the delivery of services directly for ratepayers.

Business Outlook cont

Key Capital Projects:

- Library and Community Hub
- Civic Whare, Exhibition Gallery and Museum
- 90 Devonport Toad
- Tauranga Art Gallery
- Baycourt refurbishment
- Masonic Park
- Waterfront development
- Cameron Road indoor courts
- Red Square refresh
- Grey/Durham Laneway

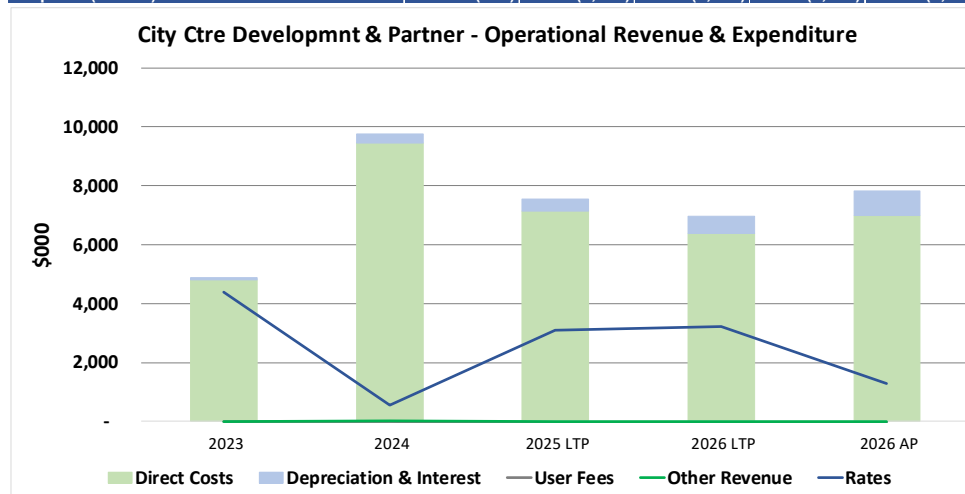
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	34	38	44	46	39
Vacancies included in Establishment	4	3	n/a	n/a	n/a

City Centre Development & Partnerships 35

(61)

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	4,391	553	3,105	3,230	1,296
User Fees	4	1	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	13	1	1	1
Overheads	-	-	-	-	-
Total Revenue	4,395	567	3,105	3,232	1,297
Employee Related Costs	2,026	2,211	1,427	1,462	2,157
Depreciation	4	10	10	10	10
Finance Costs	68	318	385	590	827
Other Operating Expense					
Consultants	1,575	3,873	1,226	675	756
Administration Costs	147	164	323	331	296
Grants, Contributions and Sponsorship Expense	-	779	-	-	-
Other Operating Expense	1,048	1,088	2,319	1,867	1,741
Repairs & Maintenance	-	4	-	-	(10)
Utilities & Occupancy Expenses	6	15	8	8	8
Allocations	-	1,307	1,845	2,035	2,050
Total Expenses	4,875	9,769	7,543	6,977	7,836
Surplus / (Deficit)	(480)	(9,203)	(4,437)	(3,745)	(6,539)

Deficits reflect loan funded project costs associated with City Centre Development.

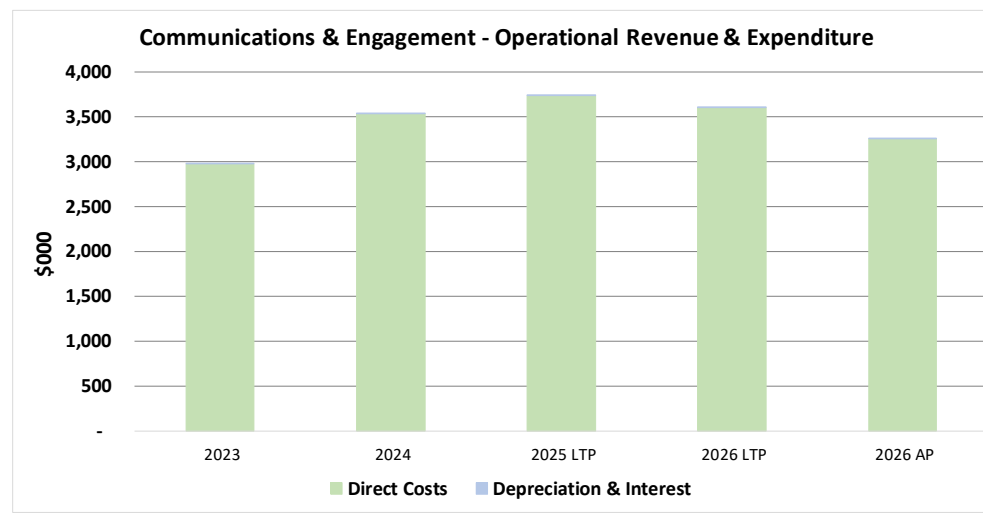


Communications & Engagement (20)

<p>What we do:</p> <ul style="list-style-type: none">Facilitating effective communication between Tauranga City Council and the community.Share updates on council projects, policies, and services via social media, press releases, paid advertising, newsletters, and the website.Oversee media relations, stakeholder engagement, and promotion of council initiatives.Facilitate public engagement through consultations, surveys, and community meetings.Support informed decision-making by incorporating community feedback when and where appropriate.Manage crisis communication during emergencies, providing accurate and timely updates.Handle media enquiries and address issues affecting public confidence and brand reputation of TCC.Co-ordinate internal communications to keep staff informed about key projects and changes.Centralised C&E support for the wider organisation including teams with embedded C&E because of comms volume e.g. Community Services, Regulatory & Compliance, Transport, Sustainability & Waste and the City Centre.In-house creative and digital team – creating content including videography, managing social media channels, designing collateral for projects organisation wide.Media planning and buying for advertising campaigns.	<p>Business Outlook</p> <ul style="list-style-type: none">This activity allocates its cost out across the businessContinued emphasis on building confidence and trust in the council.The Annual Residents Survey is an indicator of public perception of Councils engagement with the community. There has been a recent uplift in results, but still a long way to go.Between 2020/21 and 2024/25 YTD;<ul style="list-style-type: none">The efforts of Council in consulting and engaging directly with the community increased from 20% to 27% and the ways in which Council involves the public in decision making increased from 18% to 30%The amount of influence the public have on the decisions Council makes increased from 11% to 20% and decisions that Council makes "being in the best interests of my city" increased from 16% to 36%The 2020/21 period was reflective of a full 12 month period of the last elected council, while the 2024 results reflects August to December 2024.Although direct comparisons are not available, Auckland City Council reports state that 18% agree that they trust ACC’s decision making compared with 26% having trust and confidence in TCC.The upcoming consultations on Local Water Done Well and the Annual Plan will give us the opportunity to build further community relationships.We have recently launched 4 new channels (Newsbeat, Instagram, TikTok and utilising the rates database), tailoring content to these different channels will be a key focus.	<p>Business Outlook cont.</p> <ul style="list-style-type: none">Forward focus on reducing external spend on contractors across TCC when we have internal resource to cover this work, with the expectation that the Community Relations workload will increase significantly.We plan to reduce the Public Information and Engagement expense in this activity and rely on project teams to fund the communication requirements of the project from within project budgets.The priority under the Commission led Council was to move at pace with capital projects, which sometimes meant less time available for engagement with the community, with the change in governance there will be a greater focus on engagement.			
<p>Key Capital Projects:</p> <p>A number of major projects across org require significant C&E support;</p> <ul style="list-style-type: none">Annual PlanTe Manawataki O Te PapaLocal Waters Done WellSH29 Enabling Works <p>(we currently have around 60 projects in our calendar so far for 2025 that have some sort of comms and engagement support required)</p>					
<p>2023 Est 2024 Est 2025 LTP 2026 LTP 2026 AP</p>					
FTEs (Establishment includes vacancies)	31	32	31	31	31
Vacancies included in Establishment	8	5	n/a	n/a	n/a

Communications & Engagement (20)³⁷

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	1	2	2	2	2
Overheads	2,974	3,535	3,734	3,604	3,262
Total Revenue	2,975	3,537	3,736	3,606	3,263
Employee Related Costs	2,647	3,079	3,360	3,442	3,320
Depreciation	1	3	1	1	4
Finance Costs	1	2	2	2	2
Other Operating Expense					
<i>Consultants</i>	2	63	21	22	22
<i>Administration Costs</i>	64	138	107	109	80
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	260	250	243	28	(166)
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	2,974	3,535	3,734	3,604	3,262
Surplus / (Deficit)	1	2	2	2	2



Expenditure from this activity to allocated across the business based direct costs and capex.

Democracy Services (16)

What we do:

- Supports mayor and councillors to be effective, responsible and accountable decision-makers.
- Provide governance advice, and ensuring meetings are smooth and efficient.
- Improving opportunities for Māori to participate in Council decision-making processes.
- Provide opportunities for all residents to participate in decision-making processes and public forum.
- Run local elections, carry out representation reviews.
- Support induction, training, and professional development for the mayor and councillors, and appointed representatives to our committees.
- LGOIMA's - respond to citizens' official information and privacy requests.

Business Outlook

- Council recently reinstated iwi representatives to each committee. Representatives are yet to be appointed.
- Proactive release of public excluded information into open
- Facilitate report writing training for staff and support quality advice processes.
- Allocator activity.
- Limited operational cost recoveries. e.g citizen ceremony subsidy from DIA and charging for LGOIMA requests under policy.

Business Outlook cont

Key Capital Projects:

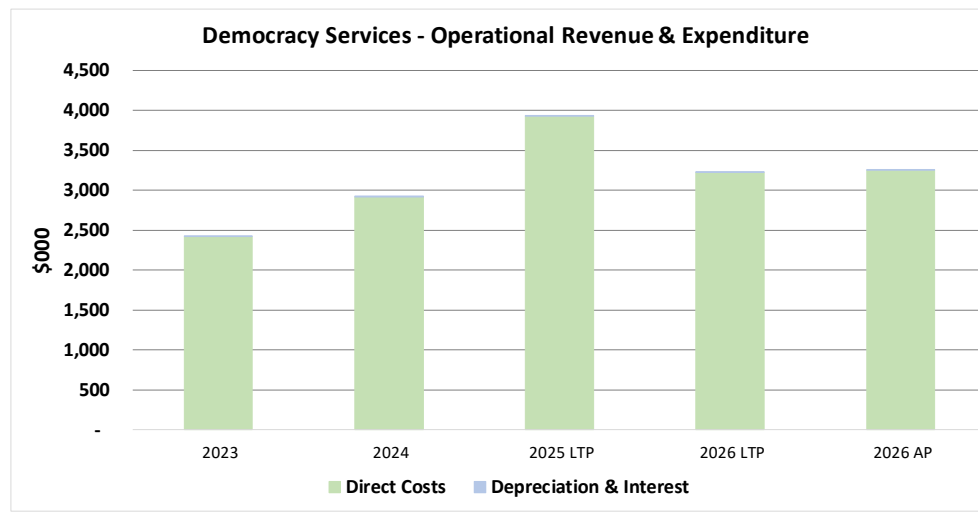
No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	9	10	9	9	9
Vacancies included in Establishment	1	1	n/a	n/a	n/a

Democracy Services (16)

39

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	()	()	-	-	-
User Fees	35	91	10	10	36
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	-	-	-	-
Overheads	2,631	2,592	3,912	3,210	3,218
Total Revenue	2,666	2,682	3,922	3,221	3,254
Employee Related Costs	2,030	2,150	2,703	2,631	2,625
Depreciation	-	-	-	-	-
Finance Costs	5	-	-	-	-
Other Operating Expense					
<i>Consultants</i>	101	98	124	120	128
<i>Administration Costs</i>	232	488	385	281	313
<i>Grants, Contributions and Sponsorship Expense</i>	23	1	40	41	40
<i>Other Operating Expense</i>	40	181	669	148	148
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	2,431	2,918	3,922	3,220	3,254
Surplus / (Deficit)	236	(235)			



Expenditure from this activity to allocated across the business based direct costs and capex.

- Works across the organisation and is responsible for maintaining and improving high level strategic relationships between Council, Tangata Whenua and the wider Māori Community.
- Provides Māori leadership throughout the organisation and in particular to lead support to the elected members, the executive leadership group and senior management.
- Provides guidance and tools to develop organisation wide Māori responsiveness.
- Works to support and improve opportunities for Māori engagement and participation in decision making processes based on legislation and longstanding protocol agreements with Mana Whenua.
- Provides advice and advocacy on Mana Whenua priorities.

- Continue to develop a partnership between local government and tangata whenua
- Continue to develop organisation wide Māori capability and responsiveness.
- Key role in supporting and advancing CCO's relationships with Tangata Whenua and the wider Māori community.
- Allocator activity.
- Limited cost recoveries from external cultural connection courses.

Key Capital Projects:

No capital projects

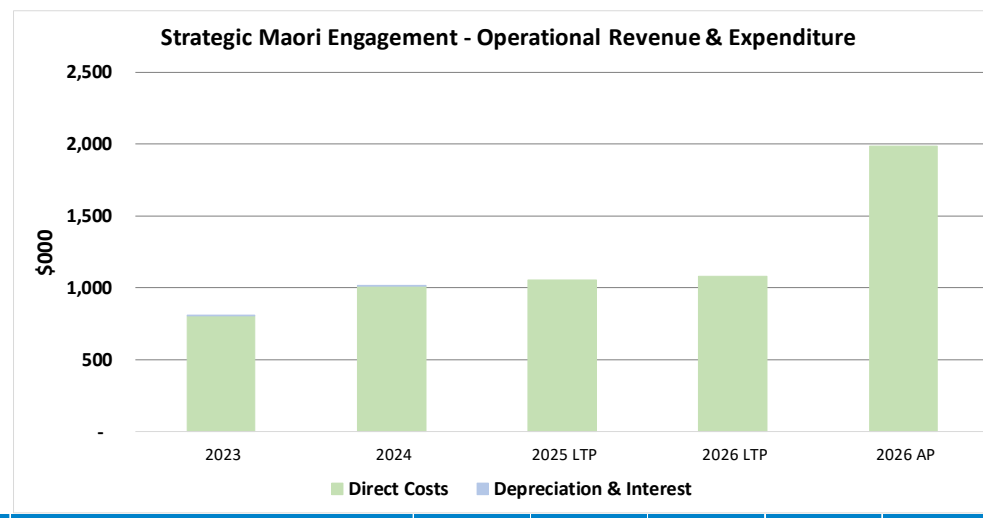
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	7	8	7	7	7
Vacancies included in Establishment	-	-	n/a	n/a	n/a

41

Te Pou Takawaenga Māori Unit (21)

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	-	21	-	-	-
Grants & Subsidies	15	9	3	3	3
Finance Revenue	-	-	-	-	-
Overheads	721	885	1,052	1,077	983
Total Revenue	736	915	1,054	1,080	986
Employee Related Costs	539	687	852	873	869
Depreciation	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Operating Expense					
Consultants	95	154	134	137	51
Administration Costs	12	22	7	7	7
Grants, Contributions and Sponsorship Expense	124	100	40	41	1,040
Other Operating Expense	34	51	22	22	18
Repairs & Maintenance	-	1	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	804	1,013	1,054	1,080	1,986
Surplus / (Deficit)	(68)	(99)	(0)	(0)	(1,000)

Deficit in 2026 relates to reserve funded Papakainga DCs. These are funded from the proceeds of Elder Housing Village.



Expenditure from this activity to allocated across the business based direct costs and capex.

Airport (81)

What we do:

- Successfully operate a high quality and fully compliant commercially viable Airport which is recognised as a centre of excellence for Airport and related facilities and operations.
- Meets Tauranga's air connectivity needs both domestically and internationally.
- Keep airlines abreast of the commercial aviation requirements of Tauranga
- Meets the recreational and commercial aviation training needs of the community.
- Manage a commercial property portfolio on airport land

Business Outlook

- Totally user fee and commercial activity funded.
- Revenue coming from airlines, car parking, commercial and hangarland leases
- Expecting passenger numbers to flat line for next 2 years due to capacity constraints, slight fall in public sector demand and airline engineering challenges.
- Any reduction in revenue from passenger activity will be compensated for in the annual passenger fee review.
- Expecting lease revenue to grow at least at the rate of inflation

Business Outlook cont

Key Capital Projects:

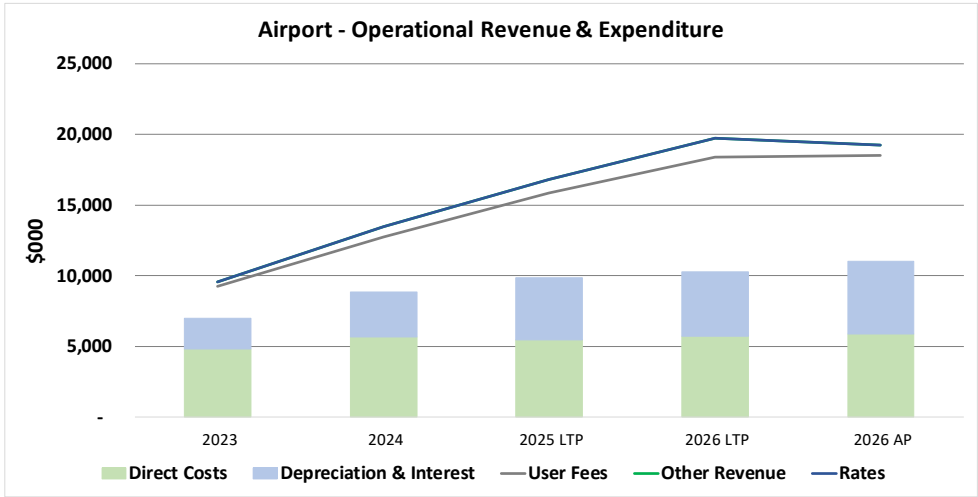
- Additional Aircraft parking
- Fire Truck Replacement

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	2	2	2	2	2
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Airport (81)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	9,259	12,758	15,857	18,406	18,480
Grants & Subsidies	-	-	-	-	-
Finance Revenue	324	721	928	1,299	769
Overheads	-	-	-	-	-
Total Revenue	9,583	13,479	16,785	19,705	19,249
Employee Related Costs	260	413	379	388	322
Depreciation	2,063	2,858	3,667	4,092	4,082
Finance Costs	127	354	721	448	1,055
Other Operating Expense					
Consultants	114	185	67	69	67
Administration Costs	22	49	30	30	30
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	1,829	2,069	2,182	2,363	2,438
Repairs & Maintenance	558	840	950	978	1,107
Utilities & Occupancy Expenses	1,212	1,084	1,237	1,267	1,272
Allocations	839	1,016	629	651	636
Total Expenses	7,024	8,868	9,861	10,287	11,009
Surplus / (Deficit)	2,559	4,612	6,923	9,418	8,240

Surpluses are landing and parking fees exceeding operating expenses. There is also c\$2m of funding from an airport reserve.



Economic Development (76)

What we do:

- We work to drive economic progress through funding partnerships with Priority One, Tourism Bay of Plenty, Education Tauranga, Tauranga Business Chamber, Tauranga Māori Business Association, and Mainstreet organisations.
- Our efforts are aimed at enhancing the economic value for Tauranga's community, ensuring future economic resilience and sustainability.
- We manage the relationship with our four Mainstreet organisations (Tauranga, Mount, Papamoa, and Greerton), acting as their first point of contact with Council. We support their queries and ensure they meet their compliance obligations under their funding agreements.
- We support and manage the relationship with Tourism Bay of Plenty to grow the Western Bay economy through tourism and hospitality.

Business Outlook

- Funded through a targeted commercial rate, which will increase as development in the city increases.
- Key activities include visitor, investor, business and skills attraction, skills development and supporting emerging innovation.
- For the Mainstreets there is the opportunity to expand the rating areas for these organisations or create new Mainstreet organisations as the city grows e.g. Tauriko
- A further opportunity is a bed levy like in Auckland or one specifically targeted to Air BnB and similar.
- Work is being done to connect with other parts of our region to improve tourism and other business opportunities.

Funding to CCOs

Tourism Bay of Plenty

	2024	2025	2026	2027
	\$m	\$m	\$m	\$m
TBOP	\$1.63*	\$1.51	\$1.46	\$1.49

Visitor Information centre

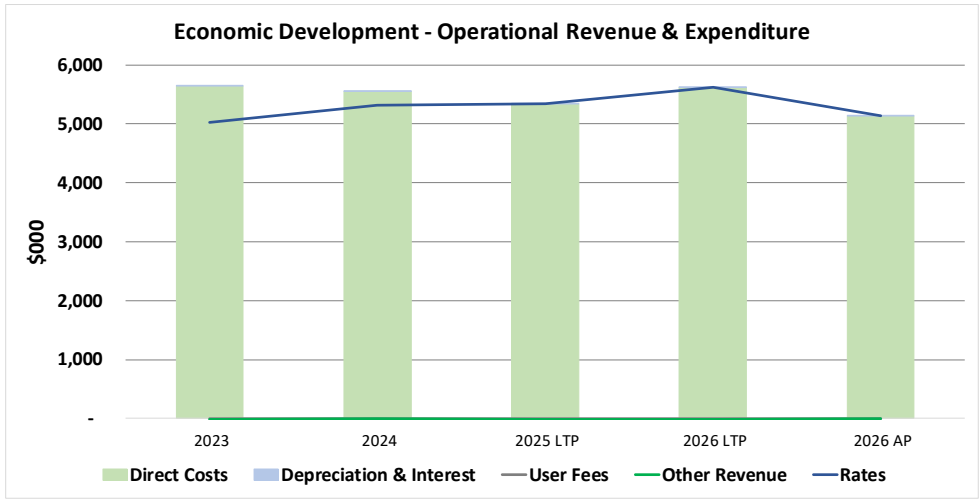
	2024	2025	2026	2027
	\$000	\$000	\$000	\$000
VIC	\$527	\$543	\$503	\$519

- Opex (\$246k) funded from Airport reserve
- In the draft Annual Plan, grant funding to CCOs and other organisations have been reduced

	2023 Act	2024 Act	2025 LTP	2026 LTP	2026 AP
FTEs (Actuals include vacancies)	0	0	0	0	0

Economic Development (76)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	5,021	5,318	5,347	5,616	5,138
User Fees	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	-	-	-	-
Overheads	-	-	-	-	-
Total Revenue	5,021	5,318	5,347	5,616	5,138
Employee Related Costs	-	-	-	-	-
Depreciation	-	-	-	-	-
Finance Costs	4	5	5	5	4
Other Operating Expense					
Consultants	-	-	-	-	-
Administration Costs	-	-	-	-	-
Grants, Contributions and Sponsorship Expense	4,951	4,804	4,947	5,215	4,779
Other Operating Expense	656	753	393	394	352
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	30	-	-	-	-
Total Expenses	5,640	5,562	5,345	5,614	5,136
Surplus / (Deficit)	(619)	(244)	2	2	2



Tourism Bay of Plenty (CCO)

What we do

The Western Bay of Plenty Tourism and Visitor Trust, trading as Tourism Bay of Plenty (TBOP), is jointly owned by Tauranga City Council and Western Bay of Plenty District Council with a service level agreement with Whakatane District Council

As a CCO, Tourism Bay of Plenty supports the community and environmental goals of both councils.

Tourism Bay of Plenty has the lead role in ensuring the sustainable growth of the Western Bay of Plenty visitor economy and the management of the region as a visitor destination

Business Outlook

TBOP strives to ensure its activities contribute to TCC's community outcomes and City Vision.

Significant areas of activity include:

- Marketing
- Cycle trails & walkways
- Public relations & story telling
- Support Tourism Operators
- Elevate Maori Cultural Tourism offering
- Cruise sector opportunities
- Digital wayfinding network
- Brand Tauranga.

Grants to Tourism Bay of Plenty

	TBOP	VIC
2024	\$1.63m*	\$528k
2025	\$1.51m	\$543k
2026	\$1.46m	\$503k
2027	\$1.49m	\$519k

- *2024 last year of funding from Airport reserve
- As well as the above operational grants, TCC signed an agreement with TBOP to provide funding for the *Place Brand Development Tauranga/Western Bay of Plenty Region* agreement.
- 2025 \$250,000
- 2026 \$300,000

BOP Local Authority Shared Services (BOPLASS) (CCO)

What we do

BOPLASS consists of nine local authorities in the BOP and Gisborne areas regions to foster collaboration in the delivery of services, particularly back-office or support services.

The councils that operate within the Bay of Plenty and Gisborne Regions have formed a Council Controlled Organisation (CCO) to investigate, develop and deliver Joint Procurement and Shared Services projects where delivery is more effective for any combination of some or all of the councils.

Since inception, estimated financial savings of over \$30 million have been achieved by the participating councils through undertaking joint initiatives.

Business Outlook

Many of the BOPLASS Joint Procurement projects have supported the development of standard products, services or solutions across the councils.

Examples of Joint Procurement and Shared Service projects are:

- Infrastructure Insurance
- Collective Training
- Aerial Imagery and LiDAR
- Print Media Licencing
- Solid Waste Management
- Collaboration Portal
- CCTV and monitoring
- Video Conferencing Services
- GIS software
- FME Server
- IPWEA library
- N3/GSB membership

Contributions to BOPLASS

Each year TCC provides a contribution to the operating costs for BOPLASS Ltd

	TCC Operational
2024	\$63k
2025	\$64k
2026	\$66k
2027	\$68k

In addition to the operational contributions TCC contributes to the many projects highlighted on this slide which provide services to various activities throughout out Council.

	Shared Services
2023	\$242k
2024	\$201k

Marine Precinct (57)

What we do:

The Marine Precinct facilities service the Bay and wider New Zealand and create a 'one-stop shop' for the servicing needs of the marine industry.

Business Outlook

- Vessel Works business and assets have been sold, pending a judicial review
- Capex commitment for a new Alongside wharf and replacement of Bridge wharf (both are required as conditions of the sale agreement)
- Options for providing facilities for black boat fleet continue to be investigated

Business Outlook cont

Key Capital Projects:

- Alongside Wharf
- Bridge Wharf replacement
- Fishermans wharf is referred to in the Marine Facilities activity.

	2023 Act	2024 Act	2025 LTP	2026 LTP	2026 AP
FTEs (Actuals include vacancies)	0	0	0	0	0

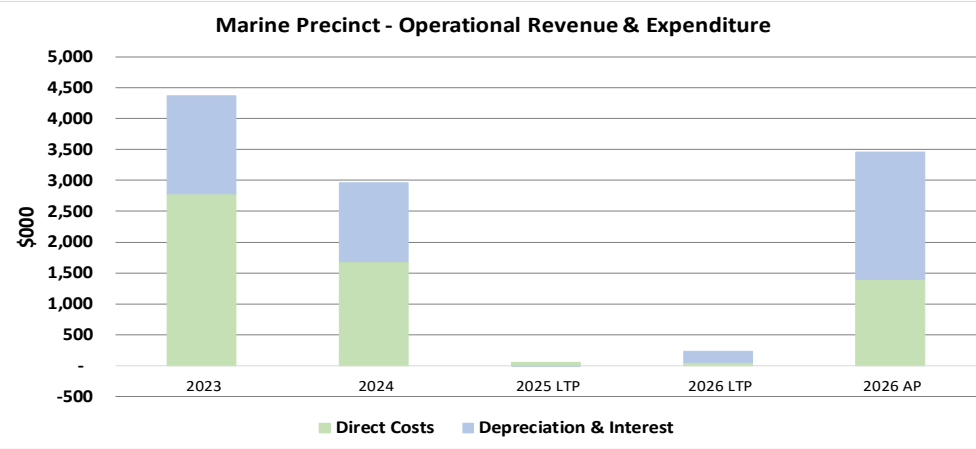


Marine Precinct (57)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	1,986	1,250	349	357	1,234
Grants & Subsidies	-	-	-	-	-
Finance Revenue	17	55	(1,729)	(2,045)	12
Overheads	-	-	-	-	-
Total Revenue	2,003	1,305	(1,380)	(1,688)	1,246
Employee Related Costs	17	6	-	-	-
Depreciation	688	()	(3)	(2)	9
Finance Costs	896	1,282	(6)	180	2,048
Other Operating Expense					
Consultants	1,792	667	50	51	750
Administration Costs	53	32	-	-	-
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	329	270	-	-	182
Repairs & Maintenance	211	179	42	43	277
Utilities & Occupancy Expenses	123	147	58	60	289
Allocations	257	380	(96)	(98)	(98)
Total Expenses	4,367	2,962	46	234	3,456
Surplus / (Deficit)	(2,364)	(1,657)	(1,427)	(1,922)	(2,211)

Deficits reflect expenditure exceeding expenses.

Finances will be updated as part of the final AP once a decision has been received on the pending judicial review and injunction proceedings



Emergency Management (44)

What we do:

- Tauranga City Council has a legislative responsibility to effectively manage the reduction of, readiness for, response to and recovery from emergency situations whether natural or otherwise, that may cause loss of life, injury or illness.
- We are a member of the Emergency Management Bay of Plenty (EMBOP) Civil Defence Group which includes six other local authorities within the Bay of Plenty Region.

Our 'business as usual' activities include:

- Community engagement and education about emergency preparedness. Enhancing community resilience.
- Working relationships with emergency services and welfare partners.
- Assessment and communication about hazards and risks (natural and built).
- Maintain TCC staff training & capability levels for emergency activation/response/recovery.
- Maintain a 24/7 duty on-call roster.

Business Outlook

- Rates funded activity
- Ongoing development and delivery of virtual reality educational tools. Earthquake/Tsunami and Flooding. Community Education & engagement.
- Roll-out of Community Emergency Hub Project. Empowering local communities to become more self-reliant and self-supportive during the initial stages of an emergency. Building community resilience.
- Ongoing review and study of existing tsunami evacuation routes & safe zones across the city. Collaboration with community groups and subject matter experts.

Business Outlook cont

- Ongoing engagement and relationship building with local iwi/marae to enhance response and support activities. Connections with local multi-cultural and ethnic groups is also a priority.
- Establishment of Local Recovery structure including identification and training of recovery managers and navigators (link between Council and Community during recovery).

Key Capital Projects:

- Tsunami bridges \$498k in FY26 (will likely cover costs of 1 bridge, hence priority to have insight into future infrastructure plans).
- EOC Build at 483 Devonport Rd (as part of civic precinct works).

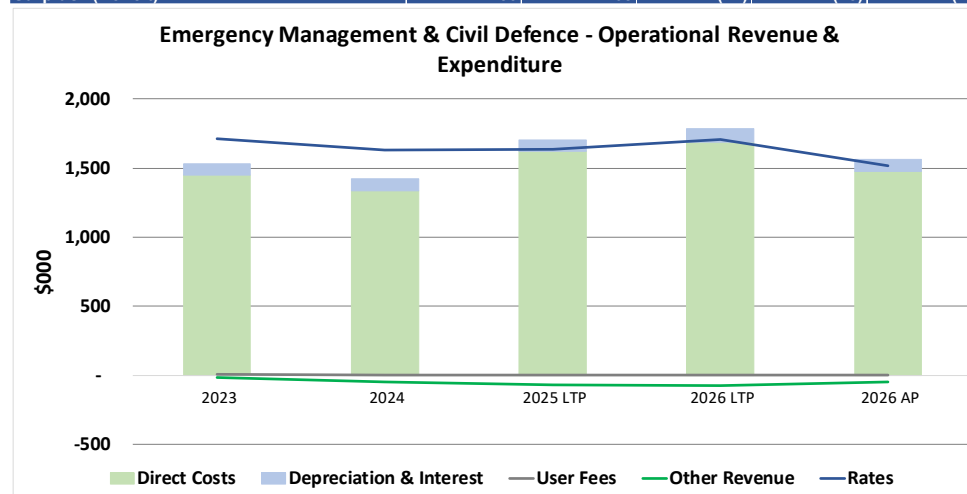
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	5	5	6	6	6
Vacancies included in Establishment	1	-	n/a	n/a	n/a

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Emergency Management (44)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	1,732	1,684	1,706	1,783	1,563
User Fees	6	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	(25)	(51)	(71)	(78)	(47)
Overheads	-	-	-	-	-
Total Revenue	1,713	1,633	1,635	1,705	1,516
Employee Related Costs	637	733	735	753	624
Depreciation	12	5	5	5	5
Finance Costs	71	86	79	92	83
Other Operating Expense					
<i>Consultants</i>	80	106	191	195	207
<i>Administration Costs</i>	21	30	7	7	10
<i>Grants, Contributions and Sponsorship Expense</i>	17	-	36	37	32
<i>Other Operating Expense</i>	113	192	361	373	280
<i>Repairs & Maintenance</i>	-	-	4	4	4
<i>Utilities & Occupancy Expenses</i>	141	-	-	-	-
Allocations	437	273	289	317	318
Total Expenses	1,530	1,425	1,706	1,783	1,563
Surplus / (Deficit)	183	208	(71)	(78)	(47)

Deficits relate to interest on reserves which is not funded from operations.



Animal Services (50)

What we do:

- Collect dog registration fees
- Enforce relevant legislation and bylaws
- Investigate dog related complaints
- Operate Tauranga Pound
- Dog adoption and microchipping service
- Respond to dog attacks, roaming dogs, unregistered dogs, nuisance dogs and other concerns.
- Provide education to dog owners and bite prevention programs to School groups and businesses.
- Manage non-dog complaints relating to Bees, poultry, stock, pigs and goats.

Business Outlook

Key KPIs

- 95% of Complainants contacted within 60 minutes where person has been attacked or rushed at and dog poses ongoing risk.
- 95% of known dogs are registered or compliance action has been taken.

User Fees

Registration fees in the Annual Plan have remained unchanged awaiting an annual review which cannot occur until April under the Dog Control Act.

Business Outlook cont

Stock control and 10% of other costs are rate funded to reflect the public good component of this activity.

Key Capital Projects:

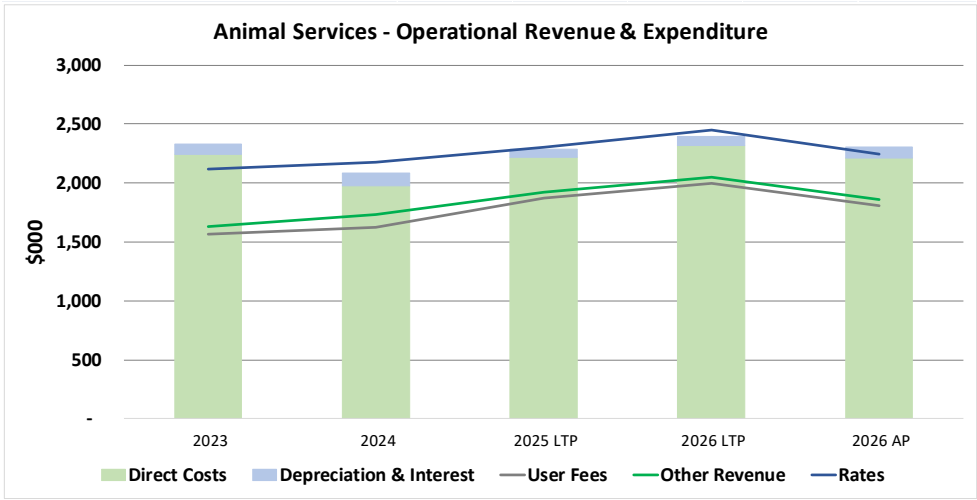
No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	9	10	10	10	10
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Animal Services (50)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	491	442	380	397	392
User Fees	1,564	1,624	1,873	2,000	1,809
Grants & Subsidies	-	-	-	-	-
Finance Revenue	65	109	49	50	47
Overheads	-	-	-	-	-
Total Revenue	2,120	2,175	2,302	2,446	2,248
Employee Related Costs	772	756	835	857	890
Depreciation	9	9	27	28	49
Finance Costs	78	100	46	46	42
Other Operating Expense					
Consultants	71	32	84	86	34
Administration Costs	20	24	17	18	18
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	363	429	343	366	390
Repairs & Maintenance	14	24	16	16	14
Utilities & Occupancy Expenses	23	23	24	25	31
Allocations	982	687	895	952	836
Total Expenses	2,331	2,084	2,287	2,394	2,304
Surplus / (Deficit)	(211)	91	16	52	(56)

Deficits reflects revenue levels not sufficient to cover expenditure. To be raised during user fee discussions.



Building Services (52)

What we do:

- Process Building Consents
- Assess plans and specifications in a consent application
- Building inspections throughout construction, in order to ensure compliance with building consents
- Ensure work carried out has been built to the approved building consent
- Provide specialist advice where required, including engineering advice to members of public
- Assist in investigations and complaints for non compliance

Business Outlook

A 5% increase plus inflation has been applied to user fees in 2026.

Building compliance function is rate funded (c6% rates), user fees cover all other functions but are currently insufficient to cover all costs.

Building Consent applications are expected to increase in coming years as the construction industry recovers from current conditions.

Business Outlook cont

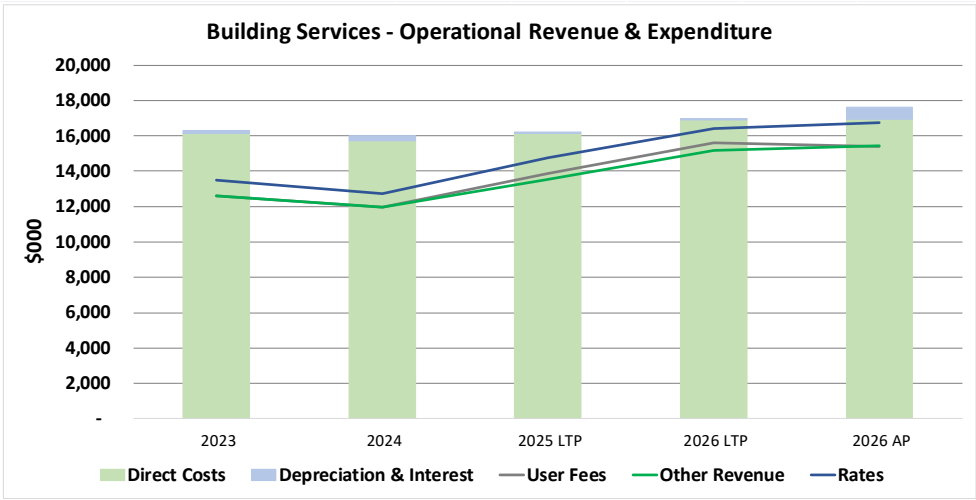
Key Capital Projects:
No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	91	93	91	91	91
Vacancies included in Establishment	12	15	n/a	n/a	n/a

Building Services (52)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	889	772	1,202	1,245	1,304
User Fees	12,588	11,952	13,875	15,601	15,415
Grants & Subsidies	-	-	-	-	-
Finance Revenue	6	4	(326)	(416)	30
Overheads	-	-	-	-	-
Total Revenue	13,483	12,728	14,750	16,431	16,749
Employee Related Costs	8,145	8,314	9,553	9,787	9,928
Depreciation	21	10	15	16	5
Finance Costs	140	302	71	72	659
Other Operating Expense					
Consultants	1,833	2,278	1,158	1,186	1,158
Administration Costs	111	95	108	112	61
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	1,088	1,402	1,119	1,179	1,234
Repairs & Maintenance	-	1	20	20	20
Utilities & Occupancy Expenses					
Allocations	4,957	3,607	4,187	4,607	4,541
Total Expenses	16,296	16,008	16,229	16,979	17,606
Surplus / (Deficit)	(2,812)	(3,280)	(1,479)	(548)	(858)

Deficits reflects revenue levels not sufficient to cover expenditure. To be raised during user fee discussions.



Environmental Planning (46)

What we do:

- Provide recommendations and make decisions on resource consent applications
- Coordination and administration of the resource consent process and s223/s224 certification process
- Determine the development contribution necessary for subdividing or altering a building
- Monitor compliance with resource consents
- Respond to complaints in relation to noise and other potential breaches of the City Plan
- Undertake enforcement in response to offences of the RMA

Business Outlook

Resource consent applications have been subdued over the past 12 months; it is anticipated that applications will gradually improve in the coming year as market and other operating conditions improve

Key KPIs:

- Compliance with statutory timeframes for consent processing
- Timely response to noise complaints

Reset impacts:

An increase to funding through cost-recovery will likely result in higher average fees for applicants. Staff have also recommended some changes in order to improve service delivery

Business Outlook cont

Environmental Planning is currently 40% funded by user fees, with the remaining 60% through ratepayer funding.

User fees have not increased with inflation in 2026 due to higher anticipated revenue from volume and average charge increase.

Significant increase in staff and numbers, partly due to six new graduate roles in 2025 plus additional recruitment.

Key Capital Projects:

No capital projects

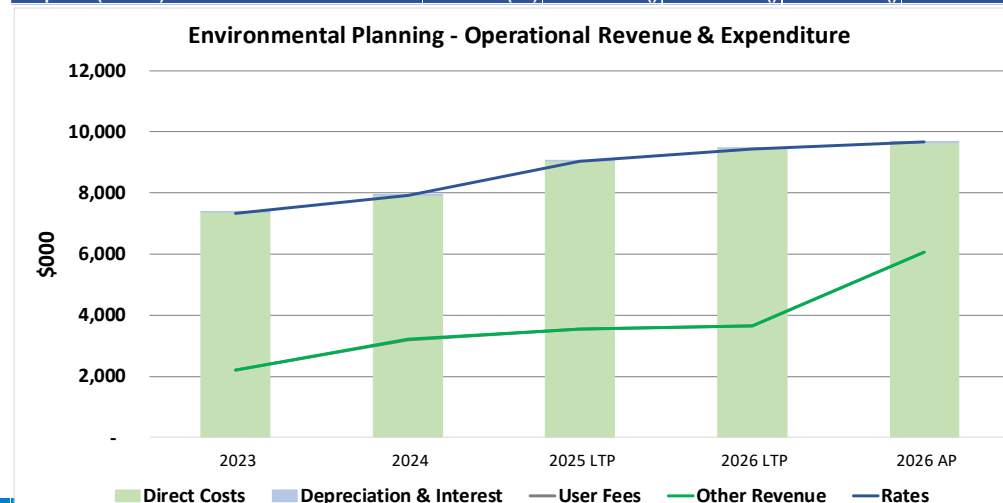
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	47	51	50	50	52
Vacancies included in Establishment	10	11	n/a	n/a	n/a

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Environmental Planning (46)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	5,129	4,711	5,502	5,801	3,596
User Fees	2,196	3,183	3,539	3,649	6,073
Grants & Subsidies	-	-	-	-	-
Finance Revenue	13	25	()	()	()
Overheads	-	-	-	-	-
Total Revenue	7,338	7,920	9,041	9,450	9,669
Employee Related Costs	3,797	4,200	5,300	5,430	5,748
Depreciation	1	1	1	1	1
Finance Costs	6	(1)	1	1	
Other Operating Expense					
Consultants	1,140	1,335	1,073	1,099	1,023
Administration Costs	42	41	60	62	59
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	274	362	289	308	318
Repairs & Maintenance	1	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	2,107	1,981	2,317	2,550	2,519
Total Expenses	7,368	7,920	9,041	9,450	9,669
Surplus / (Deficit)	(30)	()	()	()	()

Rates are calculated to fully fund residual cost after user fees.



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Environmental Health and Licensing (48)

What we do:

Environmental Health

- Register food businesses
- Verify food businesses
- Conduct food safety investigations
- Register and inspect Health Registered premises
- Public health complaints or investigations

Alcohol Licensing

- Process alcohol licence and manager certificate applications.
- Inspect & monitor licensed premises to ensure compliance with the Sale and Supply of Alcohol Act 2012
- Collaborate with Police, Medical Officer of Health to minimise alcohol related harm.
- Provide guidance to licensees by holding seminars for ON / OFF & CLUB licensed premises.
- Holding regular New Duty Manager sessions
- Manage District Licensing Hearings for applications that are either opposed or have public objections.

Environmental Health - Business Outlook

Key KPIs

Percentage of TCC verified food premises that have been verified and had appropriate enforcement action taken.

User Fees

It is proposed to significantly increase fees for verification of food businesses to ensure an improved user pays system. Simple food businesses may see a small reduction in fees however the average food business will be charged more.

Rates funding covers any deficits after user fees.

Currently 60% Rates / 40% User Fees

Reset impacts

Increased income intended to offset operating costs and reduce ratepayer funding

Alcohol Licensing - Business Outlook

Key KPIs

Process applications within acceptable timeframes (on/off/club licences = 35 working days and manager certificates 25 working days)

User Fees

Currently under review as there is a Alcohol Fees Bylaw out for consultation that if implemented will increase a majority of the alcohol licensing application fees

Rates funding covers any deficits after user fees.

Currently 60% Rates / 40% User Fees

Reset impacts

Increased income intended to reduce operating costs and reduce ratepayer funding

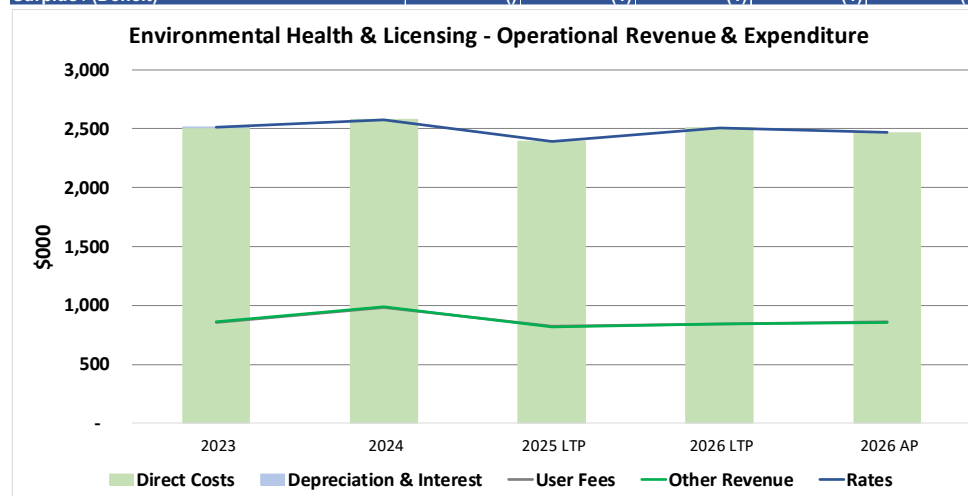
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	15	15	14	14	14
Vacancies included in Establishment	1	1	n/a	n/a	n/a

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Environmental Health and Licensing(48)

\$'000						
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP	
Rates Funding	1,651	1,584	1,573	1,666	1,607	
User Fees	857	985	821	842	859	
Grants & Subsidies	-	-	-	-	-	
Finance Revenue	3	6	(1)	(1)	(1)	
Overheads	-	-	-	-	-	
Total Revenue	2,511	2,576	2,393	2,506	2,466	
Employee Related Costs	1,148	1,256	1,270	1,301	1,358	
Depreciation	-	-	-	-	-	
Finance Costs	-	-	-	-	-	
Other Operating Expense						
<i>Consultants</i>	212	352	167	171	97	
<i>Administration Costs</i>	38	61	43	45	31	
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-	
<i>Other Operating Expense</i>	253	343	219	229	243	
<i>Repairs & Maintenance</i>	1	1	1	1	1	
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-	
Allocations	860	564	695	761	736	
Total Expenses	2,511	2,577	2,394	2,508	2,467	
Surplus / (Deficit)	(0)	(1)	(1)	(1)	(1)	

Rates are calculated to fully fund residual cost after user fees.



Regulation Monitoring (74)

What we do:

Enforce stationary vehicle and special vehicle lane offences.

Provide education and enforcement around city bylaws

Monitor activities in public places for compliance

Manage Freedom camping complaints and compliance

Investigate and enforce illegal dumping

Business Outlook

Key KPIs

- Identify % of compliance in CBD paid parking area;
- Daily/weekly patrols of all relevant parking areas and 'hot spots';
- Response to parking 'complaints' within 24 hours
- # of daily patrols of key designated (and prohibited) FC areas (# depends on time of year)
- % of illegal dumping complaints are actioned within 72 hours

Reset impacts

User Fees increasing with inflation. Costs recovered from Parking activity for Parking related costs. The recoveries show as negative expenses.

Business Outlook cont:

Rates funding covers any deficits after user fees and recoveries.

Increase in Court filing fees for unpaid infringements (up from \$30/lodgment to \$55 from October 2024). Assessment of whether to send infringements <\$55 to court if unpaid (neutral benefit)

Key Capital Projects:

No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	21	20	20	20	20
Vacancies included in Establishment	2	-	n/a	n/a	n/a

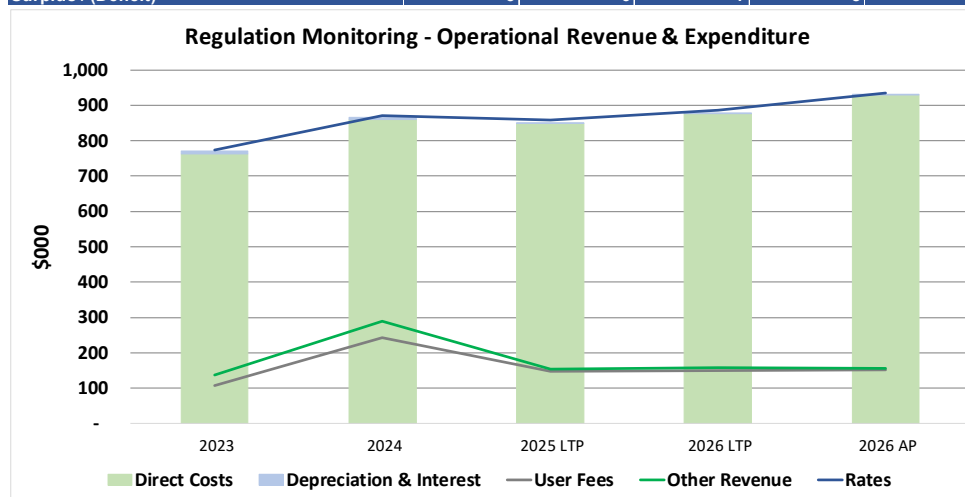
61

Regulation Monitoring (74)

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	637	582	703	728	778
User Fees	109	242	147	151	152
Grants & Subsidies	25	41	-	-	-
Finance Revenue	3	6	7	8	5
Overheads	-	-	-	-	-
Total Revenue	773	871	858	886	935
Employee Related Costs	1,554	1,800	1,580	1,618	1,741
Depreciation	4	-	-	-	-
Finance Costs	3	5	1	1	1
Other Operating Expense					
Consultants	10	-	10	10	10
Administration Costs	30	121	29	29	97
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	(1,659)	(1,799)	(1,692)	(1,762)	(1,793)
Repairs & Maintenance	-	1	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	827	738	923	981	875
Total Expenses	770	866	850	879	930
Surplus / (Deficit)	3	6	7	8	5

Rates are calculated to fully fund residual cost after user fees.

Negative values presented in Other Operating Expenditure are a result of recovering costs incurred in this activity to the parking activity.



Initiate and enable engagement and education to Regulatory and Compliance industry.

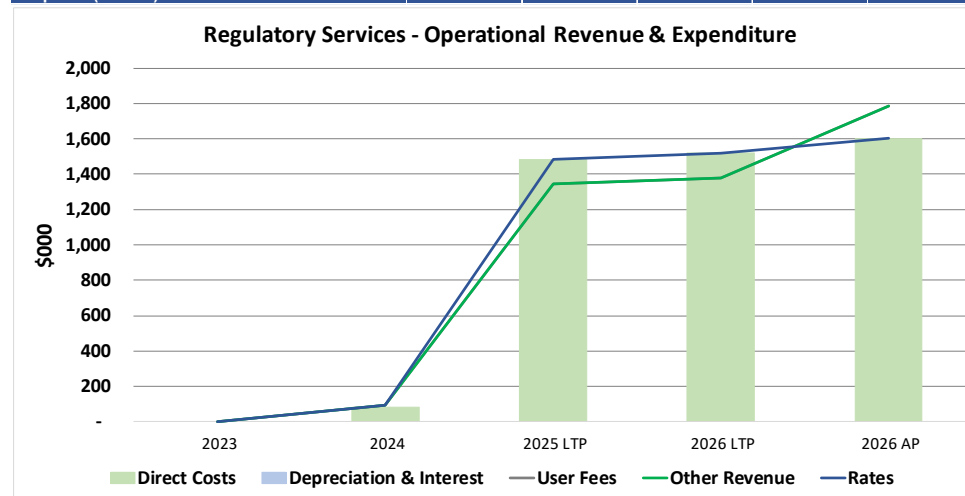
This activity was created in 2025 following a restructure.

Key Capital Projects:

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	-	9	15	15	15
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Regulatory Services (43)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	136	139	(185)
User Fees	-	94	1,347	1,380	1,786
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	-	-	-	-
Overheads	-	-	-	-	-
Total Revenue	-	94	1,482	1,519	1,601
Employee Related Costs	-	80	1,303	1,335	1,365
Depreciation	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Operating Expense	-	-	-	-	-
<i>Consultants</i>	-	-	-	-	-
<i>Administration Costs</i>	-	-	12	13	12
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	-	-	168	172	224
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	-	80	1,482	1,519	1,601
Surplus / (Deficit)	-	14	-	-	-



Bay Venues Ltd (58)

What we do: <ul style="list-style-type: none">• Bay Venues is the kaitiaki of 23 community facilities across Tauranga, including aquatic facilities, community centres and halls, sports and fitness facilities, and key event venues such as Mercury Baypark.• Bay Venues offers a broad range of sport and leisure activities across the community including recreation programmes, event services, and high-performance sport services that enhance the lives of our residents.• Bay Venues also contributes to the local economy through attracting visitors to events and sports tournaments at our venues, as well to the iconic Mount Hot Pools.	Business Outlook <ul style="list-style-type: none">• Grant funding is paid to Bay Venues each quarter to help cover operational costs and interest costs on debt related to the funded network.• Profit generated by Bay Venues' commercial businesses reduces the rates funding required to operate community facilities, making them more affordable and accessible for the whole community.• The depreciation reserve associated with Bay Venues-owned facilities is held by TCC and renewals funding is paid out to Bay Venues each quarter from this reserve to cover the cost of programmed renewals.• The Covid pandemic, exacerbated by a period of significant inflation (e.g. insurance, energy, maintenance costs and wages), had a significant impact on Bay Venues' financial performance. Losses incurred from 2019 to 2023 were debt funded via Bay Venues intragroup loan with Council.• In 2023, with the support of Council, user fees and charges were re-set against a national benchmark to increase revenue.• Bay Venues' ability to grow revenue is limited as venues are operating at or very near full capacity.	Business Outlook cont <ul style="list-style-type: none">• Through the 2024-34 LTP, operational grant funding was increased to allow Bay Venues to return to a break-even position from FY25. Debt forgiveness of \$15m was also actioned to offset Covid losses and correct previous significant under-funding of asset renewals at Mercury Baypark and Adams High Performance Centre.• Existing facilities are all ageing. Several facilities (including four of five aquatic venues) are more than 50 years old and require significant ongoing maintenance and renewals.• New community facilities planned for the city will provide some relief from historic under-investment across the network, but these developments often take years to plan, fund and deliver.• The expectation is BVL will identify and implement at least 7% operational expenditure savings in its 2025/26 budget. This will be partly offset by additional grant funding of \$338k required to keep QEYC/Memorial Hall open next FY (per request to Council on 24 Feb 25 as part of Annual Plan decision-making). Key Capital Projects: <ul style="list-style-type: none">• Fitout of Cameron Road courts (Haumaru)• Renewals programme
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	2023 Act	2024 Act	2025 LTP	2026 LTP	2026 AP
FTEs (Actuals include vacancies)	0	0	0	0	0

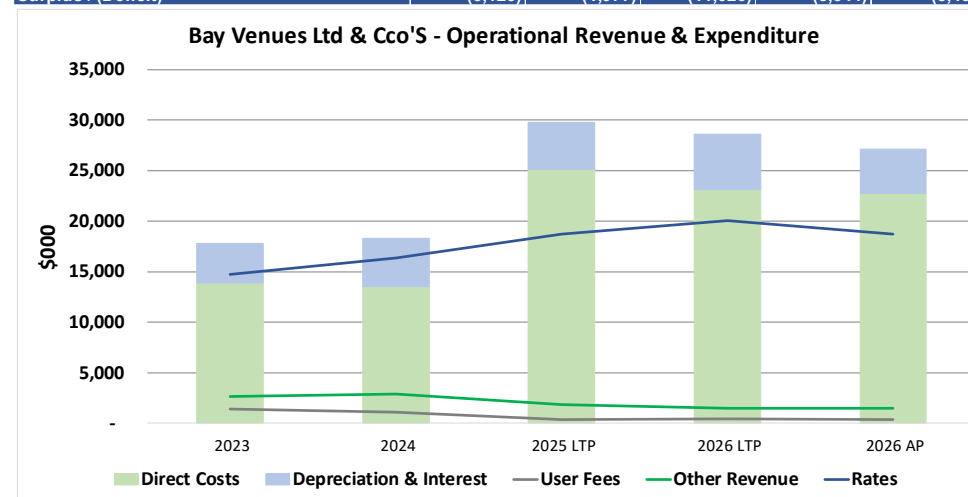
65

Bay Venues Ltd & CCOs (58)

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	12,010	13,458	16,918	18,614	17,224
User Fees	1,391	1,109	372	409	382
Grants & Subsidies	35	25	-	-	-
Finance Revenue	1,252	1,757	1,447	1,047	1,119
Overheads	-	-	-	-	-
Total Revenue	14,688	16,349	18,736	20,070	18,725
Employee Related Costs	2	3	-	-	-
Depreciation	-	-	-	754	507
Finance Costs	3,911	4,820	4,672	4,752	3,873
Other Operating Expense					
Consultants	249	26	99	102	99
Administration Costs	6	12	32	33	32
Grants, Contributions and Sponsorship Expense	13,289	13,145	24,553	22,556	22,129
Other Operating Expense	24	31	27	28	31
Repairs & Maintenance	96	44	133	136	133
Utilities & Occupancy Expenses	235	246	247	253	356
Allocations	-	-	-	-	-
Total Expenses	17,812	18,326	29,763	28,614	27,160
Surplus / (Deficit)	(3,125)	(1,977)	(11,026)	(8,544)	(8,434)

Deficit primarily reflects reserve funding of renewals grant.

Note that this slide reflects the TCC funding of CCOs so will differ from the user fee presentation which reflects the entity.



Beachside Holiday Park (68)

66

What we do:

An iconic family holiday park with a variety of accommodation options for camping, campervans and cabins.

A variety of family cabins are offered; family, romantic, and ensuite.

On average we have 83,000 guest nights per year.

There are 31 cabins and 181 campsites (including 7 are non-power sites)

Business Outlook

Revenue consistently increasing over the LTP, this is a cash funded activity.

Depreciation and interest slowly increasing over the LTP as the upgrade/renewls of the Holiday Park .

Continue to investigate ways for increasing revenue through what is offered. Additional revenue streams currently include revenue from laundry services and wifi, other ideas include:

- Conference room hire
- Consider offering last minute unsold sites at a reduced rate to create additional revenue
- Increase social media advertising

Business Outlook cont

Holiday park upgrade - \$1.3M which will address flooding issues, a new retaining wall, electrical upgrades, construction of a new access road on the Ocean Beach side of the park, a new playground and reconfiguration of the office/ work-station area. This project is scheduled to begin in FY27.

Key Capital Projects:

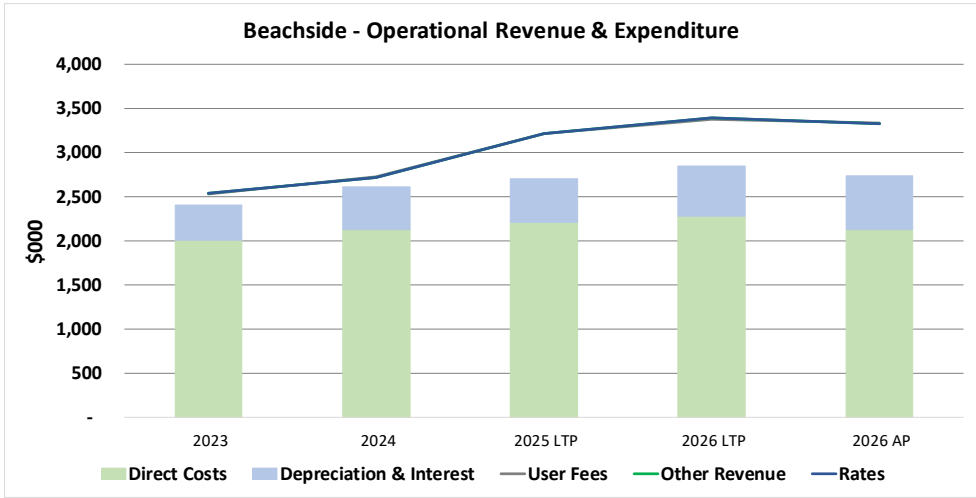
No capital projects budgeted for FY26 other than renewals

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	5	5	5	5	5
Vacancies included in Establishment	1	2	n/a	n/a	n/a

Beachside Holiday Park (68)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	2,532	2,726	3,215	3,376	3,330
Grants & Subsidies	-	-	-	-	-
Finance Revenue	5	(10)	1	13	(9)
Overheads	-	-	-	-	-
Total Revenue	2,537	2,716	3,216	3,388	3,321
Employee Related Costs	480	507	471	483	471
Depreciation	217	209	254	258	356
Finance Costs	185	274	242	304	250
Other Operating Expense					
Consultants	4	-	-	-	-
Administration Costs	10	16	51	53	25
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	195	231	255	262	251
Repairs & Maintenance	190	140	173	177	154
Utilities & Occupancy Expenses	792	921	933	956	876
Allocations	335	313	325	351	351
Total Expenses	2,409	2,611	2,704	2,844	2,734
Surplus / (Deficit)	128	104	512	544	587

Surpluses reflect user fee revenue exceeding expenditure. A dividend is paid from the surplus to the Mauao Trust.



Cemeteries (84)

68

What we do:

We provide respectful and appropriate services to help our community say goodbye to their loved ones

The services we provide are burials, cremations and chapel services including a lounge for functions after funerals

We work closely with funeral directors to ensure all funerals and cremations are managed in a respectful way

The main Cemetery is Memorial Park at Pyes Pa and four cemeteries on the Avenues in Tauranga. The Avenue cemeteries are only open for 2nd interments.

Business Outlook

Cemetery upgrades and development will be implemented FY26 to FY33. This includes: a new crematorium, Chapel upgrades, new shed, internal road upgrades and associated landscaping. This development is important as the current facilities are becoming aged and less efficient.

Revenue growth is relative to what is happening with competitors in the market and increasing population. An additional cremator (HD120) arrives in June 2025. This cremator enables a higher volume of cremations per day and larger size cremations. A new crematorium is being built to accommodate two cremators (HD 90 and HD 120). This will function better than the current Crematorium and will have a viewing area for when required.

Burial numbers have remained constant, cremation numbers are increasing due to cost and population growth within Tauranga

Business Outlook cont

- Cash balance activity
- Investigating the possibility of Natural Burials
- It is estimated that there is 50 years of capacity remaining at the Pyes Pa Cemetery

Key Capital Projects:

- New crematorium and cremator installation
- Demolish the existing office to create a closer link from the chapel to the new crematory facility
- Landscape and upgrade the chapel area

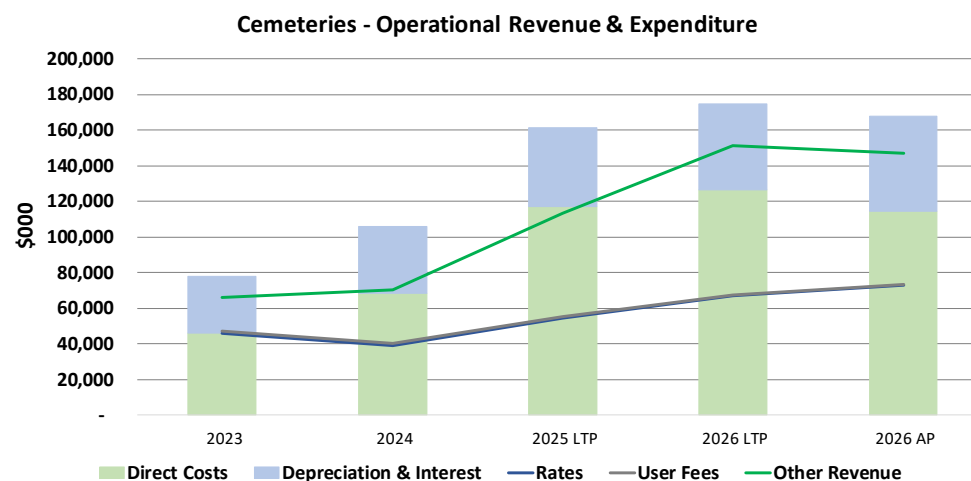
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	7	7	8	8	7
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Cemeteries (84)

69

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	1,588	1,616	1,832	2,033	2,183
Grants & Subsidies	-	-	-	-	-
Finance Revenue	11	(2)	(31)	(35)	11
Overheads	-	-	-	-	-
Total Revenue	1,599	1,614	1,801	1,998	2,194
Employee Related Costs	433	589	590	604	532
Depreciation	258	268	380	443	328
Finance Costs	204	288	293	345	412
Other Operating Expense					
Consultants	-	2	-	-	-
Administration Costs	4	2	-	-	-
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	157	136	162	168	215
Repairs & Maintenance	105	117	222	228	167
Utilities & Occupancy Expenses	140	127	81	83	155
Allocations	311	421	273	288	284
Total Expenses	1,613	1,951	2,001	2,159	2,094
Surplus / (Deficit)	(15)	(337)	(200)	(160)	101

Surplus reflects user fees exceeding expenditure.



Marine Facilities (67)

What we do:

- Provide safe and well-maintained Marine Facilities (sea walls, boat ramps, jetties, pontoons and wharves) now and into the future.
- Provide land and commercial premises for lease in marine areas, such as Sulphur Point and Marine Park, i.e. boat park and Charthouse/Burnsco building.
- Deliver renewal projects for Marine Facilities owned by Council.
- Assist in planning for new Marine Facilities.
- Manage resource consents conditions in relation to Marine Facilities.

Business Outlook

- This activity runs at a deficit mainly due to low user fee revenue and the holding costs of marine assets (depreciation and interest expense on seawalls and wharves)
- Implementation of the Marine Facilities Framework (MFF); prepared as a guide on levels of service and workstreams that need to be considered in developing new facilities.
- Further work required to refine outcomes from MFF relating to levels of service and the form/function of new facilities.
- A number of Marine Facilities are reaching end of life and are no longer fit for purpose.
- Community engagement has highlighted increasing demand for improving access to the harbour.

Business Outlook cont

- Marine Facilities are expensive to develop and maintain with limited opportunities for increasing revenue on existing assets.

Key Capital Projects:

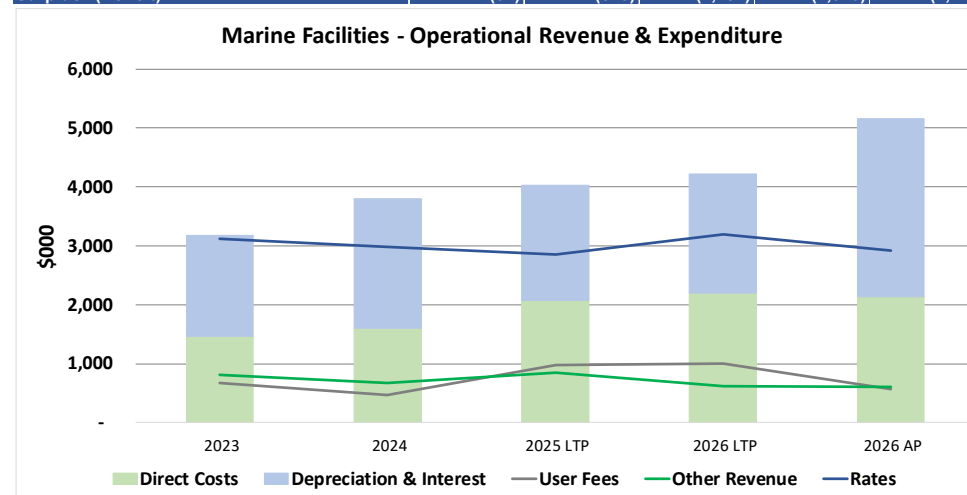
- Fisherman's Wharf replacement FY26 \$3.9m (\$8m total).
- Renew seawall Whareroa reserve FY26 \$500k

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	1	1	1	1	1
Vacancies included in Establishment	-	-	n/a	n/a	n/a

Marine Facilities (67)

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	2,315	2,315	2,000	2,579	2,300
User Fees	666	473	975	999	572
Grants & Subsidies	-	-	-	-	-
Finance Revenue	141	195	(124)	(384)	40
Overheads	-	-	-	-	-
Total Revenue	3,123	2,984	2,852	3,194	2,912
Employee Related Costs	119	127	120	123	193
Depreciation	1,237	1,561	1,456	1,505	1,946
Finance Costs	482	641	510	515	1,075
Other Operating Expense					
Consultants	66	224	16	109	108
Administration Costs	1	1	1	1	1
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	216	298	618	688	602
Repairs & Maintenance	491	368	517	457	488
Utilities & Occupancy Expenses	173	192	185	190	121
Allocations	395	392	609	628	621
Total Expenses	3,180	3,803	4,034	4,217	5,154
Surplus / (Deficit)	(57)	(819)	(1,182)	(1,023)	(2,242)

Deficit partly due to loss of boat ramp fees and inadequate rate funding to cover rising costs. This should be considered as part of the user fees discussions.



Spaces & Places (59)

72

What we do:

- Plan for growth and deliver for development of Community Facilities, Parks and Reserves across the city
- Manage destination parks McLaren and Omanara.
- Asset management for all parks and reserves assets
- Environment and Biodiversity advocacy, planning and management
- Relationship management with users of council's reserves, in particular with sporting codes
- Manage network of Play-grounds, toilets and skateparks.
- Deliver capital projects for all of Community Services and other teams across Council
- Relationship management of a range of grants, i.e. Sport Bay of Plenty
- Arborist services on behalf of Council

Business Outlook

- Key investments in the active reserves network, play network and community centers (Merivale and Gate Pa)
- Future investment in our Eastern and Western Corridor growth areas with new community facilities
- Rising land costs and a constrained environment mean we need to make effective use of the spaces we already have as well as providing new additional spaces
- While direct costs are reducing, depreciation and interest are increasing due a large number of recently completed projects such as the destination stake park, Omanawa Falls, Marine Parade board walk
- Investigate options for increasing revenue at McLaren Falls through additional camping including cabins
- Investigate opportunity for Equestrian Park at McLaren Falls (long term) as considered in the Regional Equestrian Facilities Strategy

Business Outlook cont

- Ongoing 'on the ground' engagement with Active Reserves users and sports clubs
- Meaningful engagement with the community alongside design and delivery of key capital projects ie. Playground upgrades and development

FTE numbers have reduced due to City Operations being part of this team in the FY23 budget and the reduction of contract managers in the FY25 year to reflect in housing of work.

Key Capital Projects:

- Baypark development
- Gordon Spratt development
- Gate Pa community Centre
- Merivale Community Centre
- Upgrade/new sports fields
- Links Avenue artificial turf
- Playground and Reserve upgrades
- Oropi mountain biking trail rebuild
- Te Ranga Master Plan

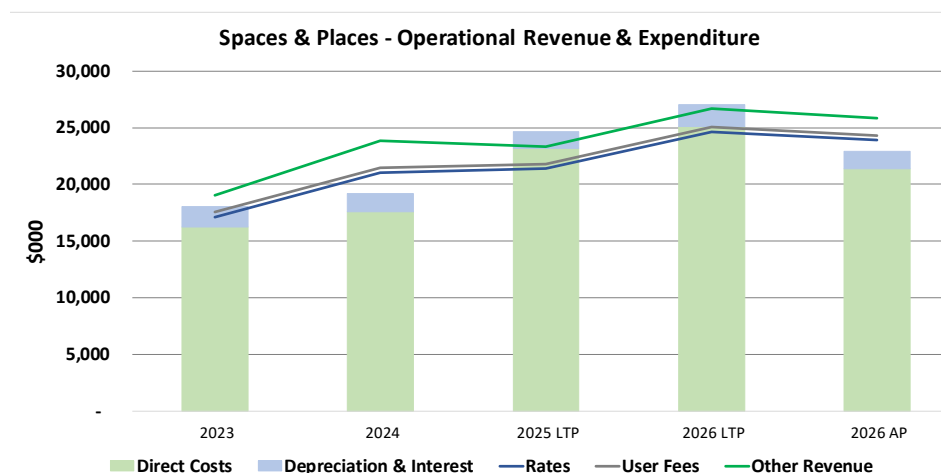
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	79	62	60	60	56
Vacancies included in Establishment	10	5	n/a	n/a	n/a

73

Spaces & Places (59)

	\$000				
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	35,475	45,325	37,898	48,703	48,813
User Fees	776	535	468	566	568
Grants & Subsidies	-	253	3	3	3
Finance Revenue	359	498	(233)	(737)	(158)
Overheads	-	-	-	-	-
Total Revenue	36,610	46,611	38,136	48,534	49,225
Employee Related Costs	4,908	4,186	4,080	4,180	4,172
Depreciation	3,143	6,436	6,904	9,314	11,554
Finance Costs	3,300	6,332	7,532	9,615	10,930
Other Operating Expense					
Consultants	1,794	1,550	797	1,232	1,288
Administration Costs	99	148	113	116	67
Grants, Contributions and Sponsorship Expense	937	2,558	3,789	3,120	3,521
Other Operating Expense	5,527	5,345	5,957	6,037	3,480
Repairs & Maintenance	11,327	9,583	8,502	8,859	5,691
Utilities & Occupancy Expenses	1,044	1,176	1,089	1,115	1,170
Allocations	5,802	7,452	6,702	7,042	6,946
Total Expenses	37,882	44,765	45,463	50,631	48,819
Surplus / (Deficit)	(1,272)	1,846	(7,327)	(2,097)	406

Surplus indicates carry forward of operational projects and capital grants which are funded from prior years.



City Operations (31)

What we do:

City Operations provides an in-house maintenance team
We currently perform the maintenance across the whole city for

- Gardens
- Reserve mowing
- Playground and structures
- Natural Vegetation and Walkways.
- TCC Facilities unscheduled maintenance

We have a blue-collar work force of passionate people, who have great pride in their work and are providing positive outcomes for our City.

Business Outlook

- Direct costs increasing in the FY26 AP relates to employee costs, as 4 new contracts are brought in-house from 1 July 2025
- Depreciation and finance costs begin to ramp up as the Tauriko depot is now complete and previously purchased PP&E begins to depreciate
- Ensuring that the transition from contract to providing the service in house of 4 significant contract goes smoothly.
- Additional revenue opportunities available and additional TCC contracts being reviewed to come in-house in future years

Business Outlook cont

As a new business, continually looking for efficiencies and improvements to the level of service we provide.

Key Capital Projects:

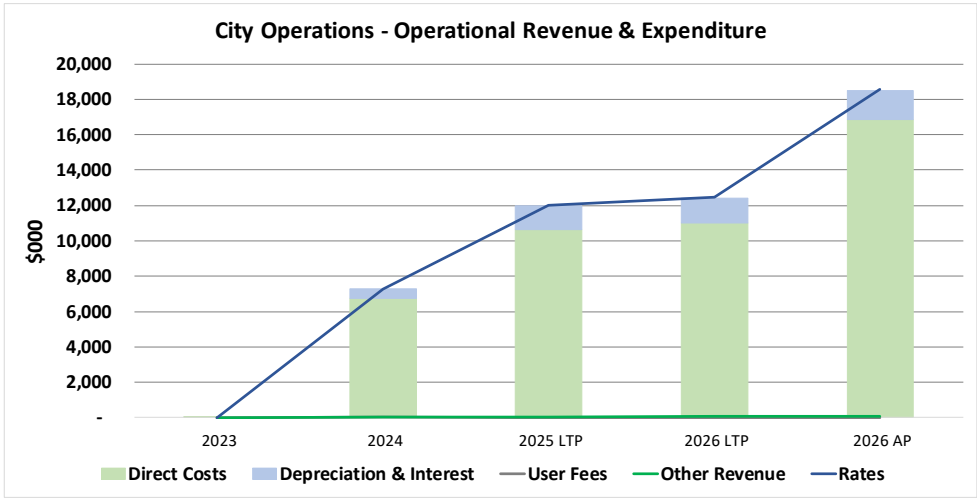
Purchase of vehicles & equipment relating to new contracts

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	40	106	108	108	116
Vacancies included in Establishment	18	27	n/a	n/a	n/a

City Operations (31)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	7,245	11,991	12,422	18,514
User Fees	-	30	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	1	22	63	63
Overheads	-	-	-	-	-
Total Revenue	-	7,277	12,013	12,485	18,577
Employee Related Costs	47	4,155	8,063	8,261	12,800
Depreciation	-	417	1,029	1,075	1,299
Finance Costs	-	114	313	344	370
Other Operating Expense					
Consultants	-	243	-	-	1,403
Administration Costs	-	78	15	16	(247)
Grants, Contributions and Sponsorship Expense	-	1	-	-	-
Other Operating Expense	11	346	(212)	(165)	(176)
Repairs & Maintenance	-	309	258	265	379
Utilities & Occupancy Expenses	-	116	140	143	249
Allocations	-	1,497	2,386	2,483	2,437
Total Expenses	58	7,275	11,991	12,422	18,514
Surplus / (Deficit)	(58)	1	22	63	63

Deficits reflects interest on reserves which is not funded from operations.



Asset Services (69)

What we do:

We support the delivery of public assets and asset management activities to make sure these are fit-for-purpose and enable a liveable, sustainable and resilient city for our community.

- Develop and update the Infrastructure Development Code (IDC). The IDC is the document that outlines the required standards for how infrastructure and land should be developed.
- Approve for construction, monitor construction and quality assurance of assets created within subdivisions and developments that will be vested to Council, as well as connections to our asset networks.
- Add and maintain asset data in Council's Asset information management systems Accela, Infor, Powerplan and GIS.

What we do cont.:

- Forecast renewals and update Asset Management Plans (AMPs). AMPs are documented information that outline the asset activities and programmes required to provide the levels of service and asset management objectives for each of the activities.
- Maintain natural hazard information and promote the resilient development of the city and the implementation of infrastructure resilience projects.

Key Initiatives:

- Identification of assets that are not achieving expected lives.
- Coastal Inundation data roll-out.
- Waters reform transition

Business Outlook cont.:

- Slow down in the delivery of large-scale subdivisions. Increase in in-fill subdivisions including in areas exposed to natural hazards.
- Change in 3-water asset information system
- Reduced upgrade programmes impact on associated renewals and resilience projects.
- Updates to legislation in response to recent natural hazard events.
- Local waters done well impacts on the team, including the introduction of the National Engineering Design Standards (NEDS) on the IDC.

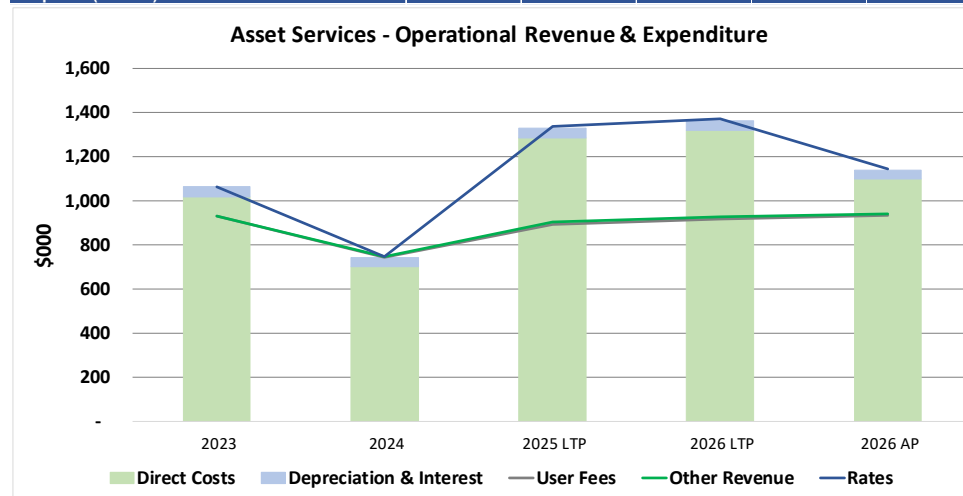
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	35	31	34	34	33
Vacancies included in Establishment	6	2	n/a	n/a	n/a

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Asset Services (69)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	133	1	434	444	205
User Fees	930	743	894	916	934
Grants & Subsidies	-	-	-	-	-
Finance Revenue	1	4	7	9	5
Overheads	-	-	-	-	-
Total Revenue	1,064	748	1,336	1,370	1,145
Employee Related Costs	2,793	3,310	3,416	3,500	3,139
Depreciation	38	33	33	33	32
Finance Costs	8	10	9	10	9
Other Operating Expense					
<i>Consultants</i>	517	557	691	708	481
<i>Administration Costs</i>	55	55	1	1	1
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	(2,400)	(3,236)	(2,848)	(2,918)	(2,549)
<i>Repairs & Maintenance</i>	52	15	25	26	25
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations					
Total Expenses	1,062	744	1,328	1,361	1,139
Surplus / (Deficit)	1	4	7	9	5

Negative values presented in Other Operating Expenditure are a result of recovery of costs to other activities, largely transportation, parks and waters activities.



City Waters Support Services (30)

What we do:

Supports all three waters with project outcomes and operational and administrative functions.

Operates laboratory which provides testing for TCC and other councils.

Planning of water infrastructure to support growth.

Waters reform project group and interaction with Central Government and DIA.

Run engineering services division to support operational requirements of City Waters

Business Outlook

Most of the divisions within this activity allocates their costs to the three waters activities.

The uncertainty around new compliance requirements from environmental regulators as well as regional council means that, the workload of support divisions have increased considerably i.e. Laboratory, Engineering and Operational support divisions

Awaiting impacts of water reform.

FTE increases in 2025 reflect movement of resource from water activities to support services.

The budgets include \$7.7m of transitional funding for waters reform which will only be spent if a waters CCO is decided upon after consultation with the community. The expenditure would include SaaS and other expenditure associated with setting up a CCO. This expenditure is loan funded so shows as a deficit in the financials.

Business Outlook cont

Key Capital Projects:

No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	62	60	68	68	65
Vacancies included in Establishment	10	8	n/a	n/a	n/a

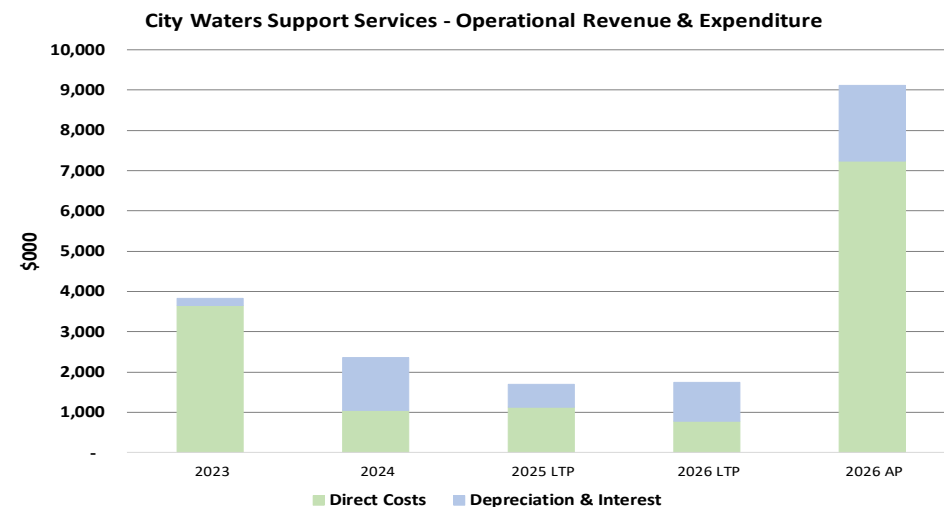
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City Waters Support Services (30)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	1,708	1,472	1,703	1,745	1,354
Grants & Subsidies	2,098	893	-	-	-
Finance Revenue	4	11	25	46	87
Overheads	-	-	-	-	-
Total Revenue	3,809	2,377	1,728	1,791	1,441
Employee Related Costs	2,512	3,097	4,113	4,214	3,961
Depreciation	28	1,128	383	784	1,531
Finance Costs	144	184	186	188	342
Other Operating Expense					
Consultants	859	417	1,778	1,245	7,724
Administration Costs	680	892	1,423	1,458	1,391
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	(425)	(3,387)	(6,224)	(6,188)	(5,863)
Repairs & Maintenance	21	29	34	35	26
Utilities & Occupancy Expenses	8	6	9	9	8
Allocations	-	-	-	-	-
Total Expenses	3,826	2,366	1,703	1,745	9,119
Surplus / (Deficit)	(16)	11	25	46	(7,678)

Waters reform expenditure funded by loans \$7.7m which includes waters reform transition and SaaS

Negative values presented in Other Operating Expenditure are a result of recovering costs incurred in this activity to the three waters activities.



Civic Complex (15)

What we do:
Manage the Council buildings, which comprises Council Chambers, Library, Customer Services and all office accommodation for Council staff.

Manage the maintenance and upgrades of all Council building assets, which comprises Spaces & Places, Transportation, Water Supply, Wastewater, Stormwater, Sustainability and Waste.

Mange the cleaning, physical security, building safety and compliance for all Council owned buildings.

Ensure that the services are up and running in conjunction with the move 90Devonport Road

Continue monitoring the condition of council buildings and undertake unplanned and planned maintenance.

Research and implement technology to help in predictive maintenance, reducing unplanned downtime, and improving overall asset management.

Ensure building Warrant of Fitness are monitored and up to date at all time.

Business Outlook cont

Key Capital Projects:

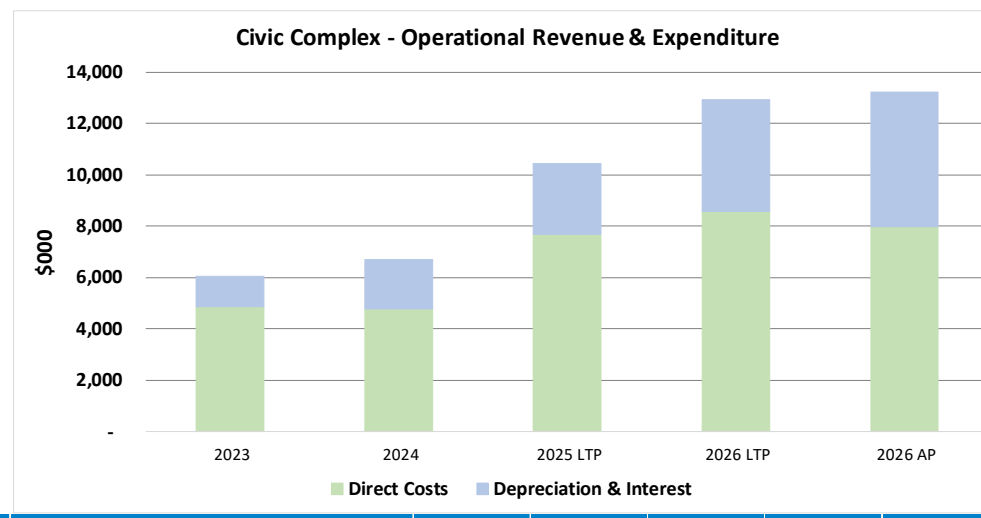
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	9	10	11	11	10
Vacancies included in Establishment	-	2	n/a	n/a	n/a

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Civic Complex (15)

\$000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	193	148	-	-	-
User Fees	12	(1)	10	318	135
Grants & Subsidies	-	-	-	-	-
Finance Revenue	19	33	38	48	60
Overheads	5,853	6,690	10,428	12,620	13,083
Total Revenue	6,078	6,870	10,476	12,986	13,278
Employee Related Costs	703	742	984	1,167	828
Depreciation	540	899	996	2,325	3,292
Finance Costs	654	1,024	1,751	2,028	1,962
Other Operating Expense					
Consultants	13	129	-	-	-
Administration Costs	192	266	183	187	183
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	2,899	2,770	5,562	6,335	6,360
Repairs & Maintenance	228	110	51	52	51
Utilities & Occupancy Expenses	831	753	911	842	543
Allocations	-	-	-	-	-
Total Expenses	6,061	6,692	10,438	12,938	13,218
Surplus / (Deficit)	17	178	38	48	60

Deficits reflects interest on reserves which is not funded from operations.



Expenditure from this activity to allocated across the business based FTE.

Digital Services (13)

82

<p>What we do:</p> <p>Keeping TCC operationally safe and secure</p> <ul style="list-style-type: none"> • Cloud and infrastructure services • Security operations • Network engineering • Service desk • Application support • Assets and purchasing • Print services • Incident management • Operational governance <p>Solution Delivery</p> <ul style="list-style-type: none"> • Agile project delivery • Product management • Business analysis • Software development • Solution testing • Application functional specialists. • Solution architecture • Content and user experience specialists <p>Digital Engagement, Enablement and Innovation</p> <ul style="list-style-type: none"> • Uplift engagement and collaboration • Leverage and promote digital tools and capabilities • Streamline the customers' digital services journey • Digital education and communications • Change management • Human-centred design services • Innovation/ideation frameworks <p>Commercial and Financial Services</p> <ul style="list-style-type: none"> • Bridge the gap between finance and digital • Drive value for money into the Digital delivery programmes • Empower TCC with digital/financial acumen • Vendor panel management governance <p>Enterprise Data, Architecture and Security</p> <ul style="list-style-type: none"> • Information security risk management • Security policy development • Security governance and compliance • Security training and awareness • Artificial Intelligence (AI) • Information Management/Records Management • PRA compliance • LGOIMA support • Enterprise data and architecture governance • Lead data stewardship • Enterprise architecture frameworks and office modernisation blueprint (across the entire digital eco-system). 	<p>Business Outlook</p> <p>Digital Services will be able to contribute over \$3M of pure operational cost savings, which is well above the targeted 7%.</p> <p>Those cost savings are achieved through:</p> <ul style="list-style-type: none"> • absorbing vacancies • initiatives that increase efficiencies • consolidation of tools • optimised use of resources • pausing programmes <p>Digital Services will be able to fulfill most requirements with minor, if any impact to the wider organisation. Reset budget constraints will impede any flexibility we have to be able to migrate any workloads into a cloud environment if they have not been specifically planned in, or growth within that environment, if there are changes in workloads or pricing.</p> <p>Fluctuating exchange rates and the current economic climate create a volatile environment for software and hardware pricing with significant price rises and changes in licensing structures often appearing with very little notice. Reset constraints remove any flexibility we have, to account for these unexpected changes.</p> <p>Driving efficiencies and cost savings in the mail and print services by driving sustainable practices across the organisation and rationalizing what is done in-house vs outsourced. Significant budget challenges in this space following the announcement from NZPost there will be 30% price increases year on year have prompted an evaluation of the provider.</p> <p>Financial treatment and funding of digital projects has made it more complex to separate assets creating (capital) from Cloud based (SaaS) activities. The Reset 26 conversation did not include any Opex that is funding our projects as this was included in the project /capital discussion.</p> <p>AP26 project figures for Digital Services' SaaS were reduced to \$10m and the capital asset renewal budget sits at \$1.8m.</p> <p>Digital Services has not completed planning for the FY26 year as it needs to confirm budgets first. As it sits currently, little outside of operational safety and security will be possible.</p> <p>Under these financial constraints Digital Services will not be able to complete the planned roadmap for exiting OZONE. The financial constraint will have a high impact on the ability to keep resources and therefore knowledge/IP. In addition, it puts huge risk on the organisation having to remain on un-supported, aging technology.</p>	<p>Key Projects:</p> <p>**Please note that these projects are currently at high risk due to current funding shortfall in the Annual Plan FY26.</p> <ul style="list-style-type: none"> • *ERP Programme – property rating, land management and revenue • *ERP – Non-rates revenue - licensing, airports, fines etc. moving from Ozone • *LWDW – impact on Digital Services' contributions are unclear at this stage. Losing resources endangers access to required skill sets. • *Regulatory and Compliance technology enablement – continue to build on process management, automation and efficiency tools to support various functions of Regulatory and Compliance • *Web projects e.g. Museum website (interactive and includes ability to handle financial transactions) • *Shared HR Platform – Onboarding Hamilton City Council onto TCC's HR SuccessFactors platform • *Support and enhancement of current projects – potential limitations of resourcing for Rates project which is going live in July 2025 e.g., post go-live support • Laptop fleet modernisation– provided "As a Service", and implementing a range of more sophisticated monitoring and security tools • Technology deployment at 90 Devonport Rd – providing safe, secure and user-friendly technology to the new building including meeting room technology, end user setups, printing, network, Wi-Fi, and supporting access control, lockers etc. • Microsoft Security suite transition – transitioning a set of disparate security tools into the Microsoft eco-system, providing better protection, easier support and better value for money. • Security enhancements – continually improving the way we manage vulnerabilities to keep the organisation safe, onboarding a cyber threat intelligence platform to give us more timely and targeted information around threats that could impact TCC. • Backup System upgrade – replacing end of life hardware, moving to a lease model and modernising the way we manage our backups, extending across our Microsoft Cloud data and improving disaster recovery practices. • Storage and Server Infrastructure upgrade – replacing end of life hardware, moving to a lease model and right sizing our infrastructure. This platform is the basis for all on-premise systems to run outdated is an important foundational project. • Unified Communications – replacing outdated and end of life tools with a more modern toolset. This enables the Contact Centre to better serve the community and provides resilience in our phone systems, as well as providing the platform to give our community multiple choices in how they can interact with us. • Server Operating system and database upgrades – upgrading the base server software that is end of life across our application servers. This is an ongoing programme as Microsoft retire old servers across an estate of around 160 servers.
<p>FTEs (Establishment includes vacancies)</p> <p>Vacancies included in Establishment</p>	<p>2023 Est 2024 Est 2025 LTP 2026 LTP 2026 AP</p> <p>118 111 106 106 118</p> <p>21 15 n/a n/a n/a</p>	

Digital Services (13)

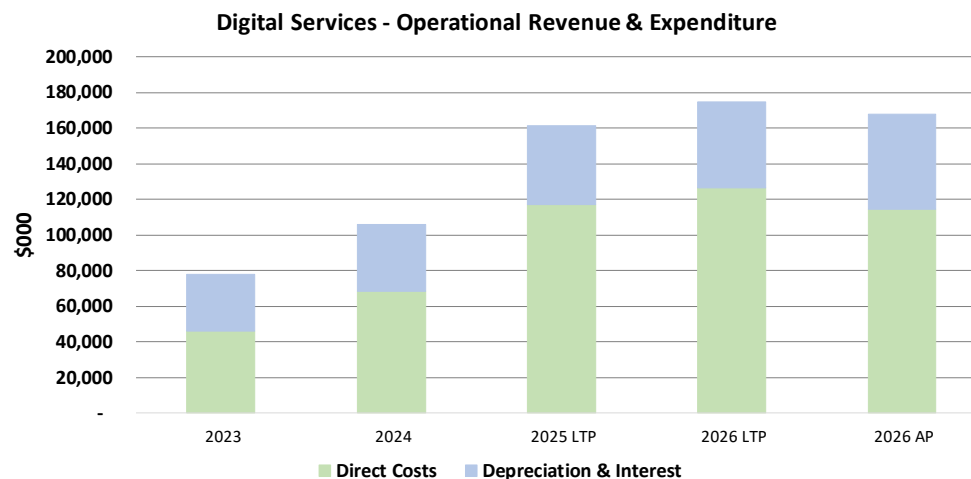
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\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	151	160	174	179	174
Grants & Subsidies	-	-	-	-	-
Finance Revenue	(124)	(341)	(518)	(555)	(214)
Overheads	24,783	28,754	30,607	33,115	37,115
Total Revenue	24,810	28,573	30,263	32,738	37,075
Employee Related Costs	5,980	8,275	6,936	7,106	9,499
Depreciation	7,165	4,648	4,551	4,980	6,380
Finance Costs	1,455	2,228	3,102	3,725	3,657
Other Operating Expense					
Consultants	1,750	17,550	18,421	17,249	10,778
Administration Costs	17,776	11,763	7,506	12,485	13,279
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	2,168	6,421	5,539	5,697	3,959
Repairs & Maintenance	101	71	81	83	82
Utilities & Occupancy Expenses	90	76	86	88	61
Allocations	-	-	-	-	-
Total Expenses	36,485	51,033	46,223	51,414	47,695
Surplus / (Deficit)	(11,675)	(22,459)	(15,960)	(18,676)	(10,620)

These figures include Software as a Service (SaaS) projects which were previously reported as capital and are now loan funded operational projects

Overheads show an increase although total expenses have gone down due to a decrease in non-allocated costs (SaaS) and an increase in other expense lines that are allocated out.

Deficit is loan funded OPEX related to SaaS associated development projects.



Expenditure from this activity to allocated across the business based FTE, Direct costs and CAPEX

Executive Offices (12)

What we do:
Executive Leadership Team and their immediate support staff, who provide the leadership and governance required to run TCC.

Details on individual groups and activities are reflected throughout this presentation.

Each GM and support staff costs are recovered from their respective areas.

Business Outlook

Business Outlook cont

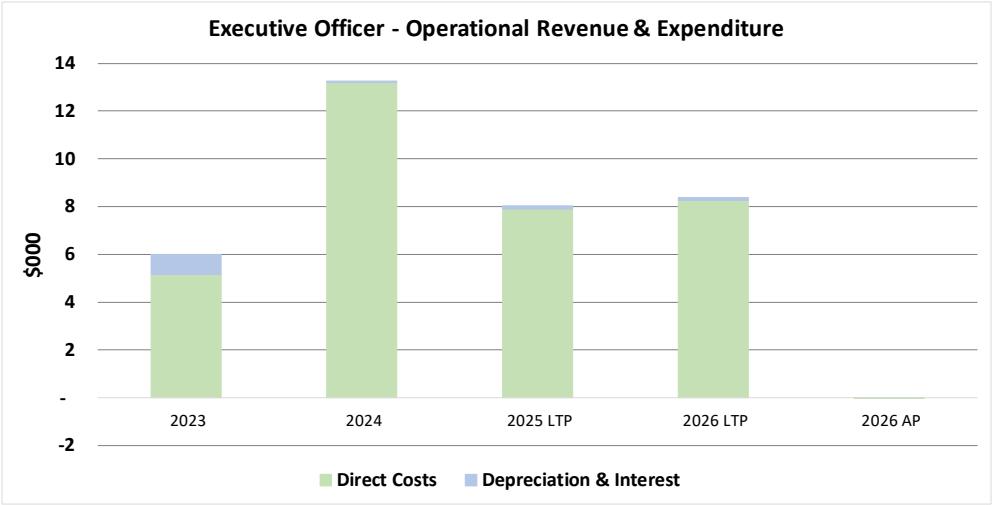
Key Capital Projects:

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	41	43	32	32	36
Vacancies included in Establishment	4	5	n/a	n/a	n/a

Executive Offices (12)

85

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	(7)		8	8	-
User Fees	9	5	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	5	10	3	3	2
Overheads	-	-	-	-	-
Total Revenue	7	15	11	11	2
Employee Related Costs	4,821	5,401	4,721	4,837	5,663
Depreciation	1				-
Finance Costs			-	-	-
Other Operating Expense					
Consultants	259	238	207	212	207
Administration Costs	157	195	120	123	115
Grants, Contributions and Sponsorship Expense	-		-	-	-
Other Operating Expense	(5,232)	(5,822)	(5,040)	(5,163)	(5,984)
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	6	13	8	8	()
Surplus / (Deficit)	1	2	3	3	2



Finance (10)

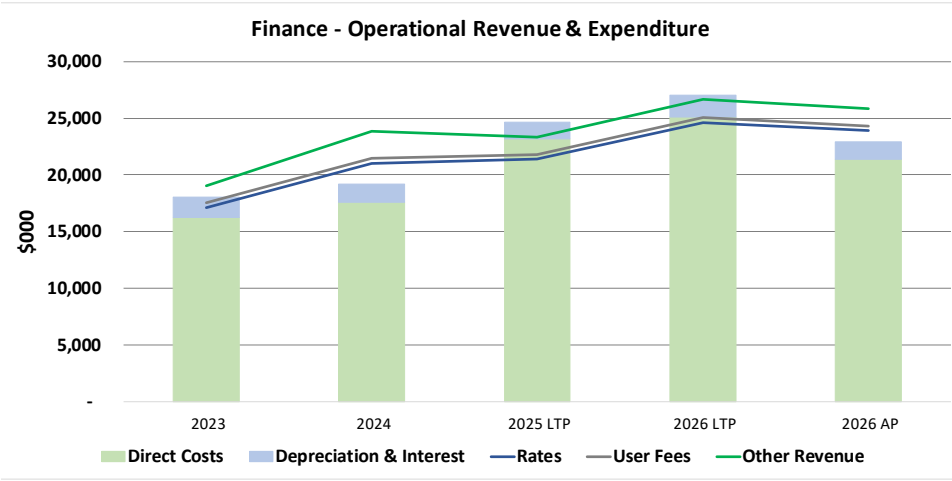
What we do: <ul style="list-style-type: none">• Develop long term and annual plans and budgets• Monitor Councils' financial performance and report to management and Council on performance and forecast position and risks• Communicate to the community and public on financial performance through the Annual Report• Advise council activity managers and executive on financial consideration in investment, expenditure prioritisation and business modelling• Manage financial systems processes and controls.• Meet financial compliance, reporting, public information requests and tax requirements• Treasury management• Capital programme financials budgeting monitoring & reporting• Debt collection• Revenue setting and collection (rates and other)• Paying suppliers, managing retentions etc.	Business Outlook <ul style="list-style-type: none">• Expansion of SAP enterprise system into revenue/rates implemented from 2025/26 with transitional resourcing requirements and risks• Need to improve and standardise purchasing processes corporately• Reset budget reduction in resourcing, requires reprioritisation of work and standardisation and streamlining of some services/ deliverables.• Waters reform analysis and transitional workstreams as well as planning for shared and or reduced services• Increasing statutory reporting and audit requirements including waters legislation/regulation• Increasing treasury requirements.	Business Outlook cont
		Key Projects: <ul style="list-style-type: none">• Implementation of SAP system for rates collection• Development of SAP system for other revenue collection• Improvement of purchasing processes corporate-wide• Waters transition• Implement enhanced business case financials

Finance (10)

87

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	162	139	171	175	140
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	-	-	-	(38)
Overheads	5,509	7,250	7,224	7,203	7,207
Total Revenue	5,671	7,389	7,395	7,378	7,309
Employee Related Costs	4,908	5,860	5,801	5,926	5,826
Depreciation	4	54	137	89	54
Finance Costs	182	98	196	195	188
Other Operating Expense					
Consultants	719	1,515	835	741	921
Administration Costs	415	329	368	376	420
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	(521)	(570)	(525)	(539)	(488)
Repairs & Maintenance	417	487	426	436	426
Utilities & Occupancy Expenses	1	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	6,125	7,772	7,238	7,223	7,347
Surplus / (Deficit)	(454)	(383)	157	156	(38)

Deficits reflects interest on reserves which is not funded from operations.



Expenditure from this activity to allocated across the business based on direct costs and capex.

Human Resources (11)

What we do:

- Provide employment and safety related support services.
- Drive culture and engagement related initiatives.
- Grow leadership capability and provide the tools and resources to elevate high performance and delivery for our community.
- Manage payroll and HR/H&S platforms for approx. 1300 staff and contractors.
- Maintain legislative compliance – injury/incident investigations, site audits, complex ER issues and collective bargaining.
- Provide in house learning and development; such as leadership, communication and presentation skills, and performance management.

Business Outlook

- Proposed reset impacts will impact ability to provide service to the organisation
- Managing staffing levels for right sizing of TCC, now and in the future.
- Increased in-housing of services such as City Operations requiring increased HR & H&S support.
- Support services for Council Controlled Organisations, i.e. Waters.
- Continuous improvement and ongoing development of systems, processes, and reporting.
- Expanding initiatives to support workforce safety, resilience and staff development.

Key Performance Indicators

- Engagement
- Turnover and sustainable workforce growth
- Health and Safety

Key Capital Projects:

- H&S System development
- H&S Risk investigation/funding for control of unforeseen critical risks
- Oversee high-risk safety activities and monitoring including plant, equipment, and facility improvements
- Support business through waters reform and reset

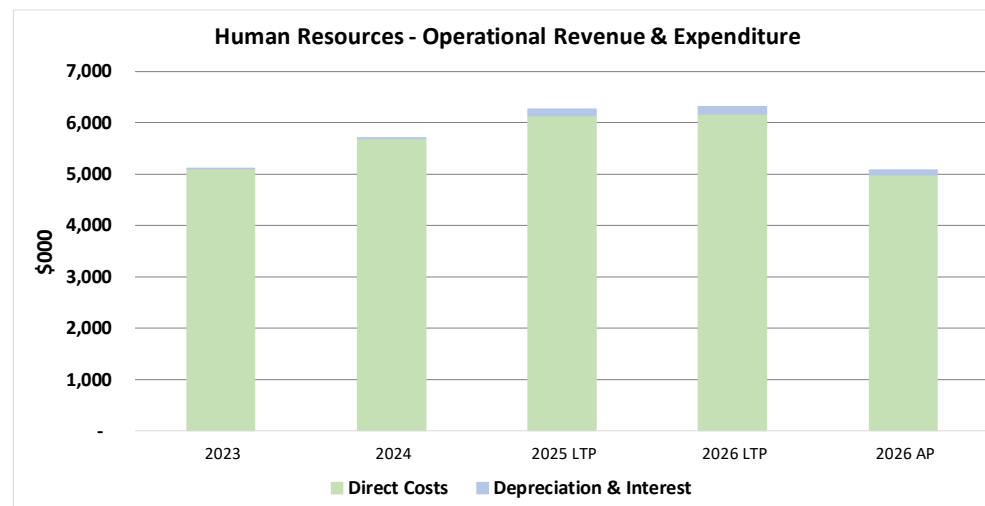
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	37	40	41	41	36
Vacancies included in Establishment	1	4	n/a	n/a	n/a

Human Resources (11)

89

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	6	19	-	-	-
Grants & Subsidies	45	188	120	123	80
Finance Revenue	(8)	(12)	(32)	(34)	(26)
Overheads	5,053	5,488	6,144	6,187	5,004
Total Revenue	5,097	5,682	6,233	6,276	5,058
Employee Related Costs	4,317	4,890	5,323	5,301	4,705
Depreciation	-	-	98	106	85
Finance Costs	9	13	29	31	22
Other Operating Expense					
Consultants	256	213	178	188	183
Administration Costs	105	69	81	85	69
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	421	515	556	599	20
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	5,108	5,701	6,264	6,310	5,084
Surplus / (Deficit)	(11)	(18)	(32)	(34)	(26)

Deficits reflects interest on reserves which is not funded from operations.



Expenditure from this activity to allocated across the business based FTE.

Performance Monitoring & Assurance (47)⁹⁰

What we do:

- Give assurance that the organisation's capital programme is planned and executed effectively, consistently, and delivers on the agreed community outcomes.
- Risk identification and monitoring risk to ensure controls are in place
- Audit and assurance to verify how well our risks are being managed.
- Deliver geospatial insights and analytics to the organisation and the community.
- Management of councils datawarehouse, enabling the organisation to access data and produce insights to monitor performance across the organisation.

Business Outlook

- Continuous improvement of project management practices
- Increasing transparency of organisational performance
 - Operational
 - Project
 - Long Term Plan
- Working with Elected Members to develop a clear risk appetite across Councils strategic risks

Key Projects:

- Portfolio & Project Management Tool in place to replace existing system
- Enhancements to new risk management software
- Internal Audit programme
- Continued integration of data from core systems into datawarehouse to enable further analysis (SAP, Success Factors, IBIS)

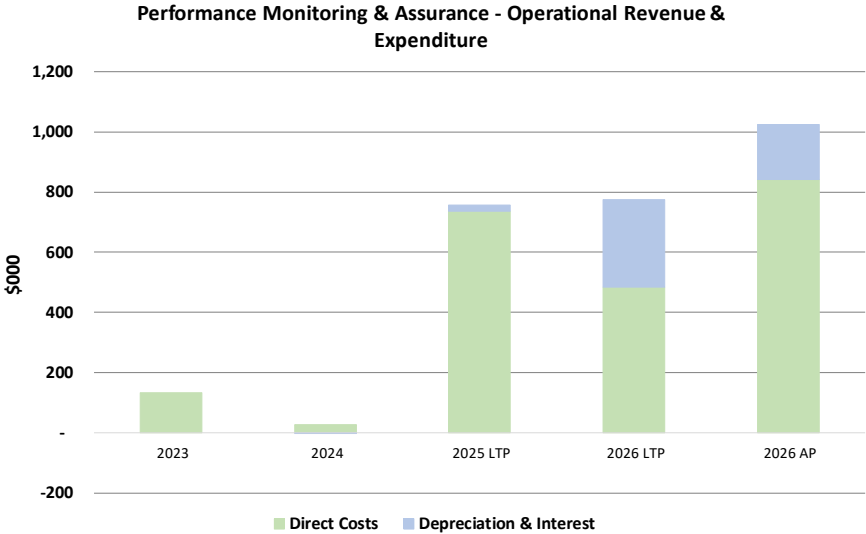
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	6	29	22	22	29
Vacancies included in Establishment	1	2	n/a	n/a	n/a

Performance Monitoring & Assurance (47)⁹¹

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	14	29	4	9	4
Overheads	-	-	-	-	-
Total Revenue	14	29	4	9	4
Employee Related Costs	347	1,999	1,522	1,560	2,235
Depreciation	-	-	-	222	144
Finance Costs	-	(1)	22	68	39
Other Operating Expense					
Consultants	136	32	875	895	1,128
Administration Costs	37	40	47	51	39
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	(387)	(2,043)	(1,713)	(2,024)	(2,564)
Repairs & Maintenance	-	-	4	4	4
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	133	26	757	775	1,025
Surplus / (Deficit)	(119)	3	(753)	(766)	(1,021)

Negative values presented in Other Operating Expenditure are a result of recovering costs incurred in this activity to transportation, parks and waters activities.

Deficit is loan funded software development projects.



Legal (55)

What we do:

The General Counsel Division is a full service in-house legal team and is the first port of call for all legal matters within the organisation.

The team provides advice on the day-to-day legal operations of Council and manages council's insurance and disputes, both minor and significant. It also manages Council's external legal panel and the delegation manual.

Common areas of practice include:

- Regulatory and Compliance (incl. RMA, Building, Health, Bylaws and enforcement)
- Local Government law
- Council liability
- Maori legal issues
- Trespass & NZBORA
- Execution of documents
- Law reform
- Information law incl. LGOIMA, Privacy and LIMs

Business Outlook

Disputes and Litigation: Recently, we have experienced a drastic increase in litigation and appetite to pursue proceedings against TCC. These claims are complicated, costly and high risk. It is anticipated that the Team will be focusing much of its resources, for the foreseeable future, on these claims.

Unreasonable Complainant Conduct:

We have had an increase in repeat complainants. The more difficult matters are referred to the legal team, as the complainants often make legal threats against Council and Council in turn must understand its obligations in responding.

Natural Hazards: Following certain weather events, and risks around flooding, natural hazards is a topic prompting legal engagement and response. This may be in the LIM, RMA / consenting, or liability / insurance space.

Business Outlook cont.

Day-to-day legal advice and Risk Management:

all areas of council have a legal element. As the business becomes more complex, so do the legal needs of the organisation.

As a regulatory body, Council has governance, administrative, enforcement and quasi-judicial junctions, governed by 100s of legal documents (legislation, regulations, rules, policy statements etc), much of which is going through change. The Legal team must be familiar with and provide advice on these, to ensure Council complies with its statutory obligations and in order to mitigate risk to the organisation.

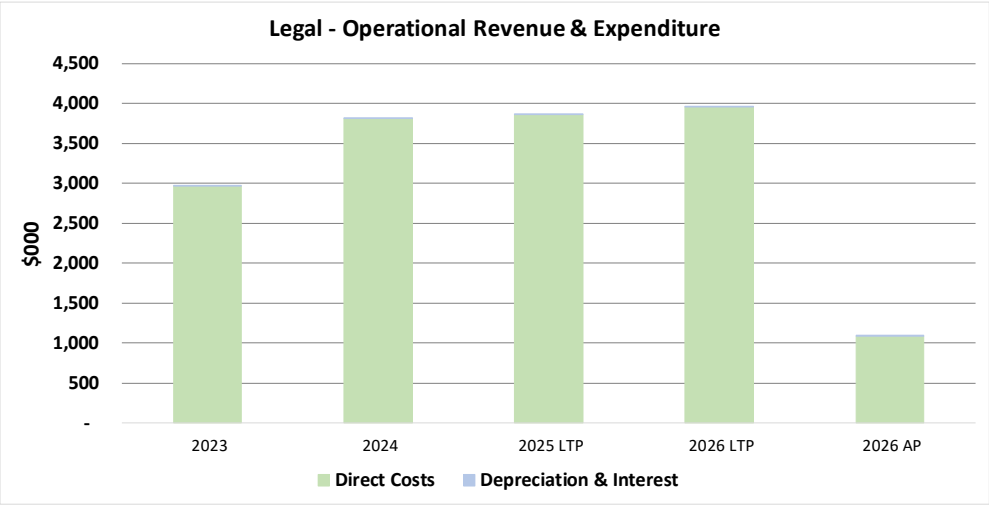
FTE numbers and expenditure have reduced following a restructure. Most FTEs were redistributed into new areas of the organisation.

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	27	10	27	27	5
Vacancies included in Establishment	1	3	n/a	n/a	n/a

Legal (55)

93

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	25	8	-	-	-
User Fees	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue					
Overheads	2,939	3,802	3,860	3,955	1,091
Total Revenue	2,964	3,811	3,861	3,955	1,091
Employee Related Costs	2,438	3,045	3,311	3,392	820
Depreciation					-
Finance Costs					
Other Operating Expense					
Consultants	476	582	415	425	128
Administration Costs	85	169	100	103	142
Grants, Contributions and Sponsorship Expense	-	-	-	-	-
Other Operating Expense	(31)	15	34	34	-
Repairs & Maintenance	-	-	-	-	-
Utilities & Occupancy Expenses	-	-	-	-	-
Allocations	-	()	-	-	-
Total Expenses	2,969	3,810	3,860	3,955	1,091
Surplus / (Deficit)	(5)				



Expenditure from this activity to be allocated across the business based direct costs and capex.

Property maintenance and asset management

Largely user funded via user fees
with a small rates funding portion.

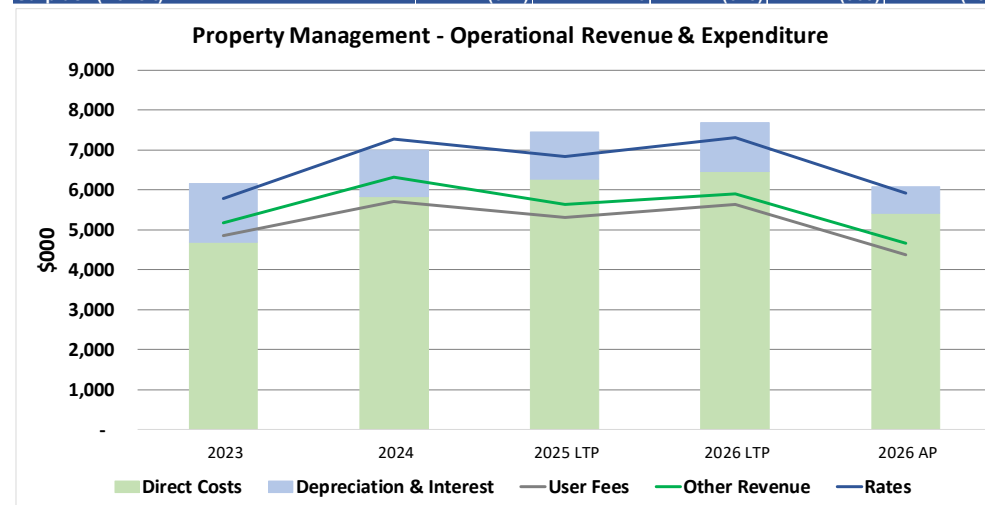
Key Capital Projects:

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	8	9	11	11	13
Vacancies included in Establishment	1	-	n/a	n/a	n/a

Property Management (90)

\$000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	617	953	1,200	1,401	1,250
User Fees	4,850	5,714	5,304	5,636	4,381
Grants & Subsidies	-	-	-	-	-
Finance Revenue	327	605	322	269	284
Overheads	-	-	-	-	-
Total Revenue	5,794	7,272	6,825	7,307	5,915
Employee Related Costs	655	814	1,179	1,208	1,417
Depreciation	299	292	342	352	228
Finance Costs	1,169	870	847	855	433
Other Operating Expense					
<i>Consultants</i>	86	178	234	240	129
<i>Administration Costs</i>	15	17	69	71	66
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	1,312	2,368	1,956	2,229	1,572
<i>Repairs & Maintenance</i>	1,700	1,578	1,773	1,647	1,316
<i>Utilities & Occupancy Expenses</i>	929	881	1,050	1,071	923
Allocations	-	-	-	-	-
Total Expenses	6,165	6,996	7,451	7,672	6,084
Surplus / (Deficit)	(371)	276	(625)	(365)	(169)

Deficits relate to self funding parts of this activity not fully recovering costs. This should be part of the user fee conversation.



Commercial Advisory Group (95)

What we do:

- Strategic property management - focusing on optimal use of current and future assets
- Commercial legal matters - advice on various commercial, contract, privacy and property issues.
- Procurement - ensure procurement processes are efficient and effective, focussing on value creation, risk management and beneficial supplier relationships.
- Commercial project advisory - manage contracts, insurance and risk mitigation. Support tendering, negotiations and dispute avoidance.

Business Outlook

- Team now includes legal (compliance team only), commercial and procurement teams – hence increase in FTE's for 2026 AP.
- Property team focus is now on divestments, in a difficult market.

Business Outlook cont

Key Capital Projects:

Strategic Acquisition Fund (\$5.5m), for strategic property purchases

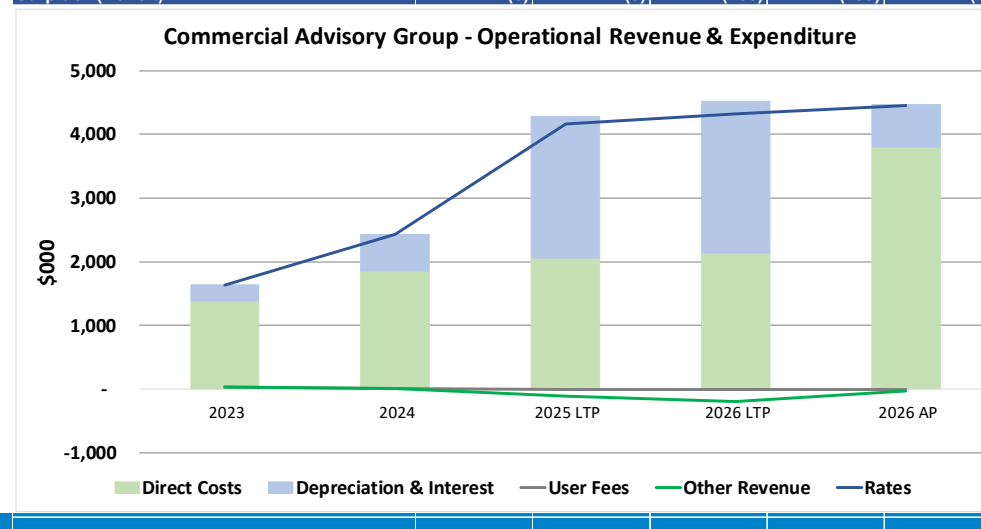
	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	11	25	13	13	26
Vacancies included in Establishment	3	4	n/a	n/a	n/a

97

Commercial Advisory Group (95)

\$'000					
	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	1,611	2,426	4,274	4,518	4,474
User Fees	26	3	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	-	-	(106)	(199)	(23)
Overheads	-	-	-	-	-
Total Revenue	1,637	2,429	4,169	4,319	4,451
Employee Related Costs	490	773	850	871	2,450
Depreciation	2	-	21	21	-
Finance Costs	250	583	2,195	2,359	667
Other Operating Expense					
<i>Consultants</i>	206	102	144	136	227
<i>Administration Costs</i>	20	25	24	25	55
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	201	183	207	212	242
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	3	60	61	1
Allocations	473	762	773	832	831
Total Expenses	1,643	2,432	4,274	4,518	4,474
Surplus / (Deficit)	(6)	(3)	(106)	(199)	(23)

Deficits reflects interest on reserves which is not funded from operations.



Strategy & Corporate Planning (18)

What we do:

- Works to enable quality decisions and investment for community wellbeing now and in the future.
- Manages the strategic framework for the city, developing and implementing city and sub-regional strategies and action plans as required.
- Responsible for the development of long term and annual plans and annual reports, policies, and bylaws.
- Provide strategic input to a range of projects as required. This can be a leadership or contributory role depending on the circumstances.

Business Outlook

- Upcoming central government legislation changes.
- Role in ongoing impact of Waters CCO decision.
- Response to new council's strategic priorities.
- Impact of any organisational reset on key accountability documents (annual plans, reports, LTP).

Business Outlook cont

Key Capital Projects:

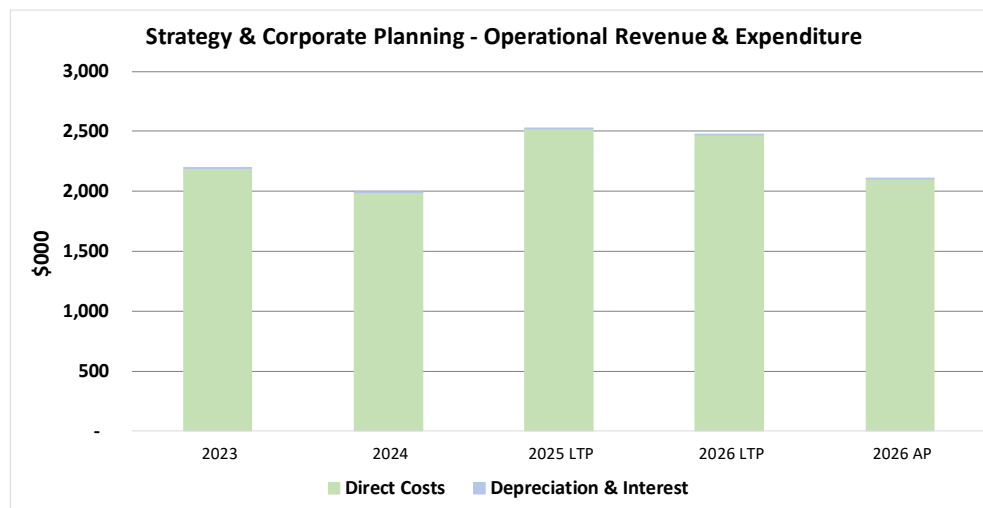
No capital projects

	2023 Est	2024 Est	2025 LTP	2026 LTP	2026 AP
FTEs (Establishment includes vacancies)	18	14	15	15	14
Vacancies included in Establishment	4	1	n/a	n/a	n/a

Strategy & Corporate Planning (18)

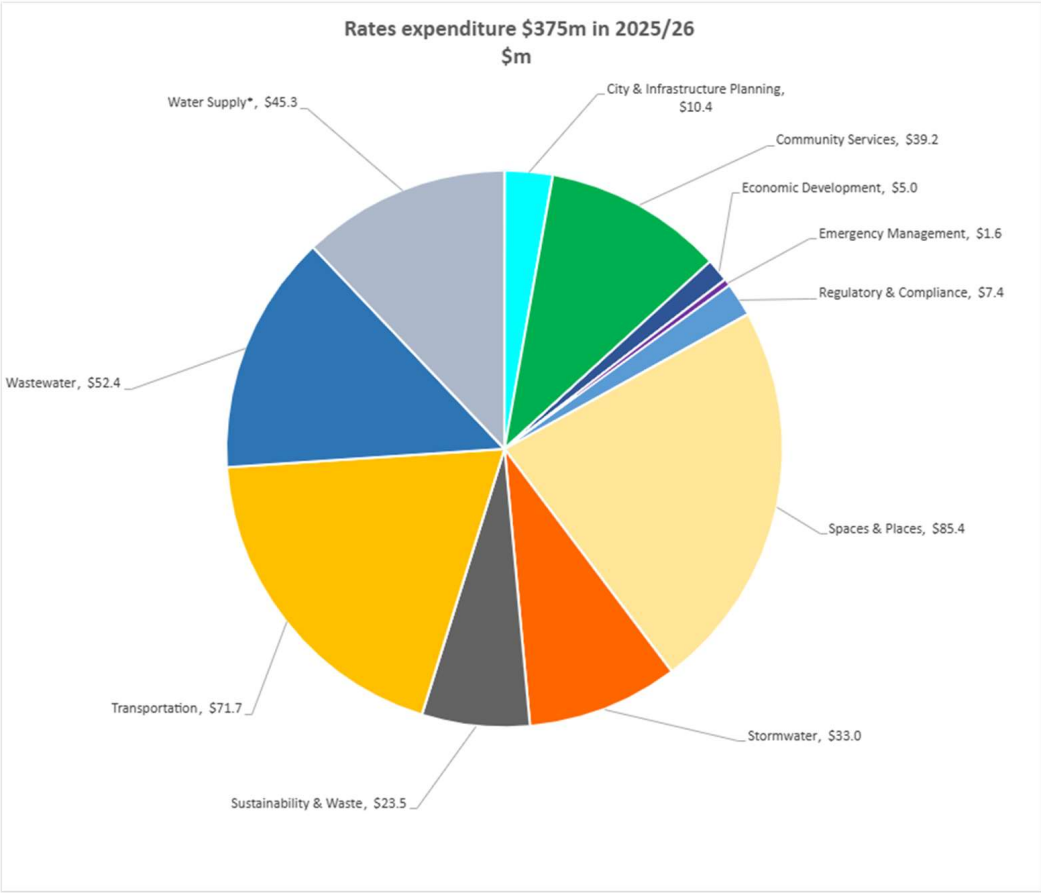
99

\$'000	2023 Actuals	2024 Actuals	2025 LTP	2026 LTP	2026 AP
Rates Funding	-	-	-	-	-
User Fees	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-
Finance Revenue	2	4	6	6	4
Overheads	2,185	1,988	2,521	2,474	2,106
Total Revenue	2,188	1,993	2,527	2,480	2,110
Employee Related Costs	1,745	1,790	1,983	2,032	1,957
Depreciation	-	-	-	-	-
Finance Costs	1	1	-	-	-
Other Operating Expense	-	-	-	-	-
<i>Consultants</i>	528	227	415	369	140
<i>Administration Costs</i>	78	135	154	122	119
<i>Grants, Contributions and Sponsorship Expense</i>	-	-	-	-	-
<i>Other Operating Expense</i>	(162)	(165)	(31)	(49)	(110)
<i>Repairs & Maintenance</i>	-	-	-	-	-
<i>Utilities & Occupancy Expenses</i>	-	-	-	-	-
Allocations	-	-	-	-	-
Total Expenses	2,190	1,988	2,521	2,474	2,106
Surplus / (Deficit)	(3)	4	6	6	4



Expenditure from this activity to allocated across the business based direct costs and capex.

Rates Exp \$375m in 2025/26*



* Still a work in progress



101

Rates by Activity

Activity Group	Activity	2026 rates \$000	2026 rates %
City & Infrastructure Planning	51 - City & Infrastructure Planning	10,608	3%
Community Development	56 - Community Development	5,092	1%
Community Services	54 - City Events	5,251	1%
Community Services	61 - City Development & Partnerships	1,296	0.3%
Community Services	64 - Baycourt	3,327	1%
Community Services	65 - Arts & Culture	6,774	2%
Community Services	77 - Libraries & Community Hubs	14,508	4%
Community Services	92 - Historic Village	3,677	1%
Economic Development	76 - Economic Development	5,138	1%
Emergency Management	44 - Emergency Management	1,563	0%
Regulatory & Compliance	43 - Regulatory Services	(185)	0%
Regulatory & Compliance	46 - Environmental Planning	3,596	1%
Regulatory & Compliance	48 - Environmental Health	1,607	0.4%
Regulatory & Compliance	50 - Animal Services	392	0.1%
Regulatory & Compliance	52 - Building Services	1,304	0.3%
Regulatory & Compliance	74 - Regulation Monitoring	778	0.2%
Spaces & Places	31 - City Operations	18,514	5%
Spaces & Places	58 - BVL & CCOs	17,224	5%
Spaces & Places	59 - Spaces & Places	48,822	13%
Spaces & Places	67 - Marine Facilities	2,300	1%
Stormwater	26 - Stormwater	33,562	9%
Support Services	101 - Corporate Treasury	(12,425)	-3%
Support Services	69 - Asset Services	205	0.1%
Support Services	90 - Property Management	1,250	0.3%
Support Services	95 - Commercial Advisory	4,474	1%
Sustainability & Waste	32 - Sustainability and Waste	23,893	6%
Transportation	38 - Transport	72,952	19%
Wastewater	27 - Wastewater	53,258	14%
Water Supply	29 - Water Supply	46,102	12%
	Grand Total	374,858	100%

12 DISCUSSION OF LATE ITEMS

13 PUBLIC EXCLUDED SESSION

Resolution to exclude the public

RECOMMENDATIONS

That the public be excluded from the following parts of the proceedings of this meeting.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
13.1 - Asset Realisation Reserve - 376 No.1 Road, Te Puke (Orchard Block) Divestment Objectives and Disposal Classification	s7(2)(i) - The withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
13.2 - Asset Realisation Reserve - Kairua Road - Divestment Objectives and Disposal Classification	s7(2)(i) - The withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

14 CLOSING KARAKIA