



AGENDA

City Delivery Committee meeting Wednesday, 5 August 2026

**I hereby give notice that a City Delivery Committee meeting will be held
on:**

Date: Wednesday, 5 August 2026

Time: 9:30 am

**Location: Tauranga City Council Chambers
L1 - 90 Devonport Road
Tauranga**

**Marty Grenfell
Chief Executive**

Terms of reference – City Delivery Committee

Common responsibility and delegations

The following common responsibilities and delegations apply to all standing committees.

Responsibilities of standing committees

- Establish priorities and guidance on programmes relevant to the Role and Scope of the committee.
- Provide guidance to staff on the development of investment options to inform the Long Term Plan and Annual Plans.
- Report to Council on matters of strategic importance.
- Recommend to Council investment priorities and lead Council considerations of relevant strategic and high significance decisions.
- Provide guidance to staff on levels of service relevant to the role and scope of the committee.
- Establish and participate in relevant task forces and working groups.
- Engage in dialogue with strategic partners, such as Smart Growth partners, to ensure alignment of objectives and implementation of agreed actions.
- Confirmation of committee minutes.

Delegations to standing committees

- To make recommendations to Council outside of the delegated responsibility as agreed by Council relevant to the role and scope of the Committee.
- To make all decisions necessary to fulfil the role and scope of the Committee subject to the delegations/limitations imposed.
- To develop and consider, receive submissions on and adopt strategies, policies and plans relevant to the role and scope of the committee, except where these may only be legally adopted by Council.
- To consider, consult on, hear and make determinations on relevant strategies, policies and bylaws (including adoption of drafts), making recommendations to Council on adoption, rescinding and modification, where these must be legally adopted by Council.
- To approve relevant submissions to central government, its agencies and other bodies beyond any specific delegation to any particular committee.
- Engage external parties as required.

Terms of reference – City Delivery Committee

Membership

Chair	Deputy Mayor Jen Scoular
Deputy chair	Cr Kevin Schuler
Members	Cr Hautapu Baker Cr Glen Crowther Cr Rick Curach Cr Steve Morris Cr Marten Rozeboom Cr Rod Taylor Cr Hēmi Rolleston Mayor Mahé Drysdale (ex officio) Jacqui Rolleston-Steed - Tangata Whenua Representative
Non-voting members	(if any)
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	Six weekly

Role

The role of the City Delivery Committee is:

- To ensure and report delivery against agreed targets and benchmarks across capital investment, operating activity, and engagement.
- To ensure community involvement in, and support for, Council projects, proposals, initiatives and services.
- To monitor delivery of activity by community-led organisations receiving Council funding, partnering with, or otherwise contracted to, Council.
- To determine the reporting frequency for financial performance targets across the organisation, and to measure and regularly report on delivery against those.
- To review and improve public confidence and participation in Council decision making processes.
- To measure delivery of projects by ensuring that approved projects are effectively planned and delivered in full, on time, in scope, and within budget.
- To determine the reporting frequency for performance measures for non-financial activity and regularly report against those measures.
- To ensure the Annual Report provides relevant, transparent and accurate information.

Scope

- All projects, both capital and operating, where the business case has been approved are included in the scope of the Delivery Committee.
- Develop and monitor delivery of a council-wide engagement and communications strategy.
- Lead the development of relationships with community organisations, schools, businesses and other groups to broaden Council's reach into the community and use of available resources.

- Receive and consider feedback from the community including, but not limited to, the annual residents' survey.
- Review statements of intent and receive reporting of the Local Government Funding Agency.
- Receive reporting from all other Council-controlled organisations.
- Receive reporting from Priority One.
- Receive reporting by Mainstreet organisations as appropriate.
- Receive reporting against partnership agreements with key cornerstone organisations (as per the Community Funding Policy) and from other community-led organisations as appropriate.
- Assess the organisation's processes to ensure these are not constraining the organisation in delivering value for money.
- Review the proposed approach and options for procurement processes that the Committee considers significant having taken into account value, risk, and public interest.
- Take necessary steps to ensure that procurement processes provide value-for-money.
- Approval of tenders and contracts that are outside of approved staff delegations.
- Ensure that where projects have a potential negative environmental impact, appropriate mitigation is considered in design, delivery, and eventual operations.
- Monitor the delivery of projects. (Note that the development of future strategic and growth-related projects, including future strategic transport projects, will be monitored by the City Future Committee until the project purpose definition, business case, and funding are in place).
- Review regular financial performance reporting, including reporting against strategic outcomes, the Long-term Plan, the Annual Plan, and other strategic and implementation documents.
- Review non-financial performance reporting.
- Provide oversight on the preparation of the Annual Report and other external financial reporting required by legislation to ensure it not only meets legislative requirements, but that it provides transparent, relevant and accurate information.
- To reassess financial reporting targets for the next Long-term Plan process and make recommendations to Council accordingly.

Power to Act

- To make all decisions necessary to fulfil the role, scope and responsibilities of the Committee subject to the limitations imposed.
- To establish sub-committees, working parties and forums as required.

Power to Recommend

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

Chair and Deputy Chair acting as Co-Chairs

- While the Chair and Deputy Chair of the Committee roles are separately appointed it is the intention that they act as co-chairs.
 - Only one person can chair a meeting at any one time. The person chairing the meeting has the powers of the chair as set out in standing orders and has the option to use the casting vote in the case of an equality of votes.
 - The rotation of the meeting chairs is at the discretion of the Chair and Deputy Chair and subject to their availability, however it is expected that they will alternate chairing meetings when possible.
 - When the Deputy Chair is chairing the meeting, the Chair will vacate the chair and enable the Deputy Chair to chair the meeting. The Chair will be able to stay and participate in the meeting unless they declare a conflict of interest in an item, in which case they will not participate or vote on that item.
 - The Chair and Deputy Chair will attend pre-agenda briefings and split any other duties outside of meetings, e.g. spokesperson for the Committee.

- The Chair and Deputy Chair will jointly oversee and co-ordinate all activities of the Committee within their specific terms of reference and delegated authority, providing guidance and direction to all members and liaising with Council staff in setting the content and priorities of meeting agendas.
- The Chair and Deputy Chair will be accountable for ensuring that any recommendations from the Committee are considered by the Tauranga City Council.

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- 1 OPENING KARAKIA**
- 2 APOLOGIES**
- 3 PUBLIC FORUM**
- 4 ACCEPTANCE OF LATE ITEMS**
- 5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN**
- 6 CHANGE TO ORDER OF BUSINESS**

7 CONFIRMATION OF MINUTES

7.1 Minutes of the City Delivery Committee meeting held on 16 June 2026

File Number: A20756703

Author: Anahera Dinsdale, Governance Advisor

Authoriser: Sarah Holmes, Team Leader: Governance & CCO Support Services

RECOMMENDATIONS

That the Minutes of the City Delivery Committee meeting held on 16 June 2026 be confirmed as a true and correct record.

ATTACHMENTS

1. Minutes of the City Delivery Committee meeting held on 16 June 2026



DRAFT MINUTES

**City Delivery Committee meeting
Tuesday, 16 June 2026**

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**MINUTES OF TAURANGA CITY COUNCIL
CITY DELIVERY COMMITTEE MEETING
HELD AT THE TAURANGA CITY COUNCIL CHAMBERS, L1 - 90 DEVONPORT ROAD,
TAURANGA
ON TUESDAY, 16 JUNE 2026 AT 9:30 AM**

MEMBERS PRESENT: Cr Kevin Schuler (Chair), Deputy Mayor Jen Scoular, Mayor Mahé Drysdale, Cr Hautapu Baker, Cr Glen Crowther, Cr Steve Morris, Cr Marten Rozeboom, Cr Rod Taylor, Cr Hēmi Rolleston, Cr Rick Curach (online), Tangata Whenua Representative Ms Jacqui Rolleston-Steed

IN ATTENDANCE: Marty Grenfell (Chief Executive), Reneke van Soest (General Manager: Operations & Infrastructure), Craig Rice (Chief Operating & Financial Officer), Christine Jones (General Manager: Strategy, Partnerships & Growth), Sarah Omundsen (General Manager: Regulatory & Community Services), Carl Lucca (Team Leader: Structure Planning), Ken Renshaw (Team Leader: Waste Minimisation & Engagement), Hope Lawsen (Team Leader: Waste Operations & Compliance), Paula Naude (Head of Community Outcomes & Emergency Management), Chris Barton (Portfolio Manager – Transport Major Projects), Josh Logan (Team Leader: Policy & Corporate Planning), Sarah Holmes (Team Leader: Governance & CCO Support Services), Anahera Dinsdale (Governance Advisor).

EXTERNAL: Ms Heidi Hughes and Ms Emma Jones, Dr Jim Miller, Mr Joey McKenzie and Mr Joel Ngātuere, Mr Andrew Ball (Beca)

Timestamps are included at the start of each item and signal where the agenda item can be found in the recording of the City Delivery Committee meeting held on 16 June 2026 at [Tauranga City Council YouTube Channel](#).

Deputy Chair chairing this meeting

In accordance with the Terms of Reference, the Chair has vacated the chair to enable the Deputy Chair to chair this meeting. The Chair will stay and participate in the meeting, unless they declare a conflict of interest in an item, in which case they would not participate or vote on an item.

1 OPENING KARAKIA

Cr Hēmi Rolleston opened the meeting with a karakia.

2 APOLOGIES

Nil

3 PUBLIC FORUM

Timestamp: 7 minutes

3.1 Bryce Cole - Birch Avenue Burnouts

Key Points

- Mr Cole, representing local businesses on Birch Avenue, presented to the committee about ongoing dangerous burnout activities on Birch Avenue.
- He noted that the dangerous activities have affected both council and private properties, and that local businesses were supportive of efforts to address the issue, with thanks given to Councillor Schuler for visiting the site and engaging with affected parties.
- Mr Cole suggested installing cameras with number plate recognition to assist police.
- Mr Cole played a video of surveillance footage for the Committee illustrating the issues.

In response to a question

- Mr Cole explained that while police have caught some offenders, the main challenge was their limited availability and the prevalence of unregistered, subpar vehicles used in these incidents.

Staff response

- Council staff clarified that while the issue was primarily a police matter, they were working to install cameras in the area to enable quicker police response, but progress was delayed due to a backlog with PowerCo for power connections, with implementation expected in a few months.

Timestamp: 14 minutes

3.2 Ms Heidi Hughes and Ms Emma Jones, Dr Jim Miller, Mr Joey McKenzie and Mr Joel Ngātuere - Mount Air Quality Report

Key Points – Ms Heidi Hughes and Ms Emma Jones

- Ms Hughes and Ms Jones explained the origins of Clear the Air Mount Maunganui, formed by concerned parents in response to severe air pollution affecting schools and sports fields, and described the evolution of the working party as a critical forum for collaboration among council, regional council, industry, and community representatives.
- Ms Hughes highlighted the importance of involving the community in the regional spatial plan, expressing concerns about insufficient early engagement and proposing actions to ensure robust consultation and lessons learned from past planning mistakes were integrated into future land use decisions.

Key Points – Dr Jim Miller

- Dr Jim Miller detailed the health risks associated with particulate pollution, noting improvements in monitoring since 2019, the designation of the area as a polluted air shed, and the importance of focusing on chronic exposure and annual averages, with ongoing impacts on respiratory and cardiovascular health.

Key Points – Mr Joey McKenzie

- Mr McKenzie described the value of the working party for Port of Tauranga and other industries, highlighting the Mount Maunganui Industrial Environmental Accord, which encourages industries to voluntarily commit to environmental improvements and collective accountability, resulting in increased awareness and investment in best practices.

Key Points – Mr Joel Ngatuere

- Mr Ngatuere emphasised the cumulative impacts of decades of planning decisions on Whareroa and the need for Tauranga City Council to learn from past mistakes, advocating for robust engagement in spatial planning and the development of a written plan to reduce cumulative pollution, as recommended by the Environment Court.
- Discussed regulatory changes, including Plan Change 13 and Policy 12, improvements in air quality monitoring, sealing of industrial yards to reduce dust, and the need for ongoing monitoring and adaptation of consent processes to address cumulative effects and reverse sensitivity.

In response to questions

- Speakers and Councillors discussed the absence of government and MP representation in the working party, noting intermittent involvement from NZTA and Ministry for Environment, and expressed disappointment at the lack of national-level engagement, with calls for council to advocate for stronger central government participation.

At 9:55am, Mayor Mahé Drysdale left the meeting.

4 ACCEPTANCE OF LATE ITEMS

Nil

5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN

Nil

6 CHANGE TO ORDER OF BUSINESS

Nil

7 CONFIRMATION OF MINUTES

Timestamp: 1 hour and 6 minutes

7.1 Minutes of the City Delivery Committee meeting held on 28 April 2026**COMMITTEE RESOLUTION CDC/26/0/1**

Moved: Deputy Mayor Jen Scoular

Seconded: Cr Rod Taylor

That the Minutes of the City Delivery Committee meeting held on 28 April 2026 be confirmed as a true and correct record.

CARRIED

8 DECLARATION OF CONFLICTS OF INTEREST

Nil

9 BUSINESS

Timestamp: 1 hour and 7 minutes

9.1 Mount Maunganui Air Quality Working Party - Update on Progress

Staff Carl Lucca, Team Leader: Structure Planning
Sarah Omundsen, General Manager: Regulatory & Community Services

External Reece Irving, Senior Regulatory Officer, Bay of Plenty Regional Council

Actions Requested:

- That a lessons learnt paper is prepared on the planning issues that lead to the issues impacting people's health in our city, and setting out how these are being taken into account with the development of the Regional Spatial plan
- That TCC enables early engagement with Mount Air Quality working group, and the community on the Regional Spatial Plan development process and enable robust engagement in and about the plan.
- That TCC staff provide a process timeline on engagement on the written plan required as a recommendation from the Environment Court.

COMMITTEE RESOLUTION CDC/26/0/2

Moved: Cr Rod Taylor

Seconded: Deputy Mayor Jen Scoular

That the City Delivery Committee:

- (a) Receives the report "Mount Maunganui Air Quality Working Party - Update on Progress".

CARRIED

At 11:20am, Mayor Mahé Drysdale re-entered the meeting.

Timestamp: 1 hour and 45 minutes

9.2 Public place recycling bins – delivery update, outcomes and next steps

Staff Kim Renshaw, Team Leader: Waste Minimisation & Engagement
Hope Lawsen, Team Leader: Waste Operations & Compliance
Paula Naude, Head of Community Outcomes & Emergency Management

COMMITTEE RESOLUTION CDC/26/0/3

Moved: Cr Hautapu Baker

Seconded: Cr Glen Crowther

That the City Delivery Committee:

- (a) Receives the report "Public place recycling bins – delivery update, outcomes and next steps".

CARRIED

At 11.30am the meeting adjourned.

At 11.45am the meeting resumed in open.

Deputy Mayor Jen Scoular re-entered the meeting at 11:49am.

Timestamp: 2 hours and 15 minutes

9.3 Major Projects Update - Transport

Staff Jane Small, Head of Mayor Projects
Chris Barton, Portfolio Manager – Transport Major Projects

External Andrew Ball, Transport Structure Asset Management Director, BECA

Actions Requested:

That staff:

- Reports back to the Committee on the relative earthquake status for Hairini versus Chapel St bridges.
- Reports back to the Committee on the relative costs of new offline 2-lane Hairini bridge versus cost of traffic disruption from implementing online 3-laning option.

COMMITTEE RESOLUTION CDC/26/0/4

Moved: Cr Glen Crowther

Seconded: Cr Marten Rozeboom

That the City Delivery Committee:

- (a) Receives the report "Major Projects Update - Transport".

CARRIED

Timestamp: 2 hours and 54 minutes

9.4 Action and Investment Plans and Annual and Long-Term Plan Actions Monitoring

Staff Josh Logan, Team Leader: Policy and Corporate Planning
Jeremy Boase, Head of Strategy, Governance & Climate Resilience
Christine Jones, General Manager: Strategy, Partnerships & Growth

The motion was taken in parts.

COMMITTEE RESOLUTION CDC/26/0/5

Moved: Cr Marten Rozeboom

Seconded: Cr Steve Morris

That the City Delivery Committee:

- (a) Receives the report "Action and Investment Plans and Annual and Long-Term Plan Actions Monitoring".

CARRIED

That the City Delivery Committee:

- (b) Approves for future AIP reporting a focus reporting on AIPs or actions that are delayed, at risk, or require decisions (Option D).

For: Cr Kevin Schuler, Cr Hautapu Baker, Cr Rick Curach, Cr Steve Morris, Cr Marten Rozeboom, Cr Rod Taylor and Cr Hēmi Rolleston

Against: Deputy Mayor Jen Scoular, Mayor Mahé Drysdale, Cr Glen Crowther and Tangata Whenua Representative Ms Jacqui Rolleston-Steed

CARRIED 7/4

Timestamp: 3 hours and 11 minutes

9.5 Status Updates on Actions from prior City Delivery Committee Meetings

Staff Craig Rice, Chief Operating & Financial Officer

COMMITTEE RESOLUTION CDC/26/0/6

Moved: Cr Hautapu Baker

Seconded: Deputy Mayor Jen Scoular

That the City Delivery Committee:

- (a) Receives the report "Status Updates on Actions from prior City Delivery Committee Meetings".

CARRIED

10 PUBLIC EXCLUDED SESSION AT 12:45PM**Resolution to exclude the public****COMMITTEE RESOLUTION CDC/26/0/7**

Moved: Cr Marten Rozeboom

Seconded: Cr Hautapu Baker

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
11.1 - Public Excluded Minutes of the City Delivery Committee meeting held on 28 April 2026	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	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
11.2 - Partnership Agreement Proposals	s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities 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

11.3 - Activity Group Reports - June 2026 (Wastewater & Regulatory Support & Compliance Services)	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	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
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CARRIED

The meeting resumed in open at 3:17pm.

10 DISCUSSION OF LATE ITEMS

Nil

11 CLOSING KARAKIA

A karakia was completed at the conclusion of the City Delivery Committee workshop held after this meeting.

The meeting closed at 3:17pm.

The minutes of this meeting were confirmed as a true and correct record at the City Delivery Committee meeting held on 5 August 2026.

8 DECLARATION OF CONFLICTS OF INTEREST

9 BUSINESS

9.1 Status Updates on Actions from prior City Delivery Committee Meetings

File Number: A20817239

Author: Anahera Dinsdale, Governance Advisor

Authoriser: Craig Rice, Chief Operating and Financial Officer

Please note that this report contains confidential attachments.

Public Excluded Attachment	Reason why Public Excluded
Item 9.1 - Status Updates on Actions from prior City Delivery Committee Meetings - Attachment 2 - Public Excluded Actions Requested at previous City Delivery Committee meetings as at 28 July 2026	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.

PURPOSE OF THE REPORT

1. This report provides a status update on actions requested during previous City Delivery Committee meetings.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Status Updates on Actions from prior City Delivery Committee Meetings".
- (b) **Attachment 2** can be transferred into the open <<This field populates from the Attachments screen where you selected a confidential reason, please go back and add a reason in the available field.>>

BACKGROUND

2. This is a recurring report provided to every City Delivery Committee meeting. The next report will be to the 15 September 2026 meeting.
3. The attached update includes all open actions and actions completed since the last report on 16 June 2026.
4. Once reported, completed actions are archived and made available in the Stellar library¹.

DISCUSSION

5. The action status update report for the City Delivery Committee, as at 28 July 2026, is provided as **Attachment 1** to this report, and is summarised in the table below.

¹ Stellar pathway: Council & Committees → City Delivery Committee → 2025 → Actions from City Delivery Committee meetings.

Status of actions	No. actions
Closed (<i>completed since the last report</i>)	20
Pending (waiting on something)	7
In progress	3
To be actioned	1
Total actions included in this report	31

ATTACHMENTS

1. **Actions Requested at previous City Delivery Committee meetings as at 28 July 2026 - A20817229**  
2. **Public Excluded Actions Requested at previous City Delivery Committee meetings as at 28 July 2026 - A20817231 - Public Excluded**

City Delivery Committee				Actions status update as at: 28 July 2026			
Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
16 Jun 2026	9.3	Major Projects Update - Transport	That staff reports back to the Members on the relative costs of new offline 2-lane Hairini bridge versus cost of traffic disruption from implementing online 3-laning option.	Update July 2026: Will be included in Major Projects' report to August City Delivery Committee meeting	In progress		Jane Small
16 Jun 2026	9.3	Major Projects Update - Transport	That staff reports back to the Members on the relative earthquake status for Hairini versus Chapel St bridges.	Update July 2026: Will be included in Major Projects' report to August City Delivery Committee meeting	In progress		Jane Small
16 Jun 2026	9.1	Mount Maunganui Air Quality Working Party - Update on Progress	That TCC staff provide a process timeline on engagement on the written plan required as a recommendation from the Environment Court.	Staff are currently liaising with Regional Council to provide this information. Update 17/07/2026: Regional Council have now released the Mount Regulatory Implementation Action Plan to the AQWP for review. Any feedback will be used to revise the current draft. A final draft will be taken back to committee at BoPRC, and then presented at the 16 October MAQWP meeting.	Closed	17 July 2026	Sarah Omundsen
16 Jun 2026	9.1	Mount Maunganui Air Quality Working Party - Update on Progress	That TCC enables early engagement with Mount Air Quality working group, and the community on the Regional Spatial Plan development process and enable robust engagement in and about the plan.	The Regional Spatial Plan (RSP) is still within its pre-enactment phase. Following enactment and confirmation of the process to prepare the spatial plan, this action will be integrated into the process. This will include engagement with the AQWP, including regular updates at the hui. Update 17 July 2026: As per the RSP report to the 30 June City Future Committee, the RSP is still in the process planning stage and the final legislation has not yet been passed. Once planning and undertaking of technical work commences the Mount Maunganui Air Quality and Mt Spatial Plan matters will be incorporated into the workstreams.	Pending		Christine Jones
16 Jun 2026	9.1	Mount Maunganui Air Quality Working Party - Update on Progress	That a lessons learnt paper is prepared on the planning issues that led to the issues impacting people's health in our city, and setting out how these are being taken into account with the development of the Regional Spatial plan	The Regional Spatial Plan is still within its pre-enactment phase. Following enactment and confirmation of the process to prepare the spatial plan, this action will be integrated into the process as part of the relevant topic paper relating to planning for incompatible land uses, which has now been identified as a key topic. In the interim, a draft paper will be prepared based on work to date. Update 17 July 2026: Also refer comment on agenda ref 9.1 above.	In progress		Christine Jones
28 Apr 2026	10.1	Status Updates on Actions from prior City Delivery Committee Meetings	That the Finance Working Group provide a report to each City Delivery Committee meeting, to include what the group has considered since the previous meeting and with a focus on progress on operational improvement and financial matters.	Update 30 April 2026: Report from the May Operational Improvement meeting will be provided at the 16 June CDC meeting. Update July 2026: Summary of 20 July meeting to be provided.	Closed	13 July 2026	Craig Rice
28 Apr 2026	10.3	Q3 Financial Monitoring Report	Include in the purpose of their report: highlight any significant changes since the last report and highlight any significant risks and opportunities that should be considered.	Update 30 April 2026: This will be actioned in the Q4 (year-end) Financial report. Update July 2026: Part of the agenda for 4 August meeting.	Closed	13 July 2026	Craig Rice
28 Apr 2026	10.3	Q3 Financial Monitoring Report	Organise a workshop (before August) on a full review of depreciation processes and options, including the current policy approach and implications for operational expenditure and debt, to give Elected Members clear options before making Long Term Plan decisions.	Update 30 April 2026: Planning underway - meeting to be scheduled. Update July 2026: LTP workshop on 20 August will cover this.	Closed	13 July 2026	Craig Rice

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
28 Apr 2026	10.4	3rd Quarter 2025/26 Capital Programme Performance	That staff include in the purpose of their report: highlight any significant changes since the last report and highlight any significant risks and opportunities that should be considered.	Update 30 April 2026: This will be actioned in the Q4 (year-end) Capital Programme report. Update July 2026: Part of the agenda for 4 August meeting.	Closed	13 July 2026	Craig Rice
28 Apr 2026	9.1	Petition: Karen Wardill - Curbing Noisy and Reckless Driving in Mount Maunganui	That staff consider what options might be available, including a bylaw and the new Central Government legislation, to help residents in the interim.	"Staff recommend not progressing a cruising bylaw at this time. Based on completed drafting and assessment work, a cruising bylaw is unlikely to be effective, enforceable, or a good use of Council resources under current legislative settings. Staff recommend: •focusing on alternative, non bylaw measures: (Targeted traffic management, Engagement with car enthusiast groups to encourage behavioural change, Continued partnership with Police using existing general road policing and antisocial behaviour powers) •monitoring legislative change at Central Government level •Reconsidering a bylaw, if future legislative reform materially improves enforceability." Update July 2026: Staff met with Mount Mainstreet - Jay Banner on 10 June. We understand Ms Wardill is currently overseas. Jay advised that the noise and antisocial behaviour issues previously affecting the area have significantly reduced and, at present, have effectively ceased. Mainstreet attributes this improvement to the increased Police presence currently being trialled in the area. Feedback on the trial has been very positive, with Police reported as being responsive and visible. While there is recognition that this level of Police presence may not be sustainable over the longer term, the trial is demonstrating the positive impact targeted enforcement can have. Staff will continue liaising with Police to understand their perspective and any insights arising from the trial. Recommend this action be closed noting that Jay will contact us if new issues emerge.	In progress		Reneke van Soest
28 Apr 2026	10.2	2025/26 Road Resurfacing Update	That staff provide the total number of information requests for chipseal v asphalt resurfacing received from December 2025 to the City Delivery Committee.	Staff have reviewed Transport records to confirm the total number of information requests relating to chipseal versus asphalt resurfacing received since December 2025. The figures included in the report attachment reflect all requests recorded during that period, and staff are confident the data presented to the Committee is accurate and complete Update 12 May 2026: This item is closed. Staff are satisfied that the figures previously provided to the Committee were correct.	Closed	12 May 2026	Reneke van Soest
28 Apr 2026	10.5	Major Projects Update - Transport	That the Major Projects Oversight Group reports to the Joint Transport Committee on strategic transport issues relating to major transport projects.	An update from the Major Projects Independent Oversight Group will be provided at the 4 August City Delivery meeting Update July 2026: An update from the Major Projects Independent Oversight Group will be provided at the September meeting	Closed	13 July 2026	Jane Small

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
28 Apr 2026	10.5	Major Projects Update - Transport	That Major Projects staff provide a detailed report on updated project budgets, timelines and milestones to each City Delivery Committee meeting and compare those to original project budgets, timelines, and milestones, with clear rationale for any changes.	The reporting format is being reviewed and the first report in this format will be presented at the 4 August City Delivery Committee Update July 2026: The reporting format is being reviewed and the first report in this format will be presented once the projects have moved across to TMOPL Board Governance.	Closed	13 July 2026	Jane Small
15 Dec 2025	9.2	City Operations Year in review 2024/2025	That staff provide the Committee members with a spreadsheet of costs as set out in the report for 2023/2024, 2024/25 actuals, the numbers reported in November 2024, annual plan 2025/2026, current forecast 2025/2026 and draft 2026/2027, including allocations and headcounts for the same periods.	Staff are currently compiling this information to be presented at the April Meeting. Reneke met with the chair to clarify what information was required and staff are in the final stages of compiling this before distributing to Elected members. However, requested information is not available. The action will be altered to include a comparison of City Ops against original business case. Update July 2026: The requested information was provided to Elected Members on 08/07/2026.	Closed	13 July 2026	Reneke van Soest
15 Dec 2025	9.2	City Operations Year in review 2024/2025	That staff provide the Committee members with further details on the allocations to City Ops and how they compare with a contract model.	Staff are currently compiling this information to be presented at the April Meeting. Reneke met with the chair to clarify what information was required and staff are in the final stages of compiling this before distributing to Elected members. However, requested information is not available. The action will be altered to include a comparison of City Ops against original business case. Update July 2026: The requested information was provided to Elected Members on 08/07/2026.	Closed	13 July 2026	Reneke van Soest
15 Dec 2025	9.2	City Operations Year in review 2024/2025	Provide the Committee with further details on the allocations to City Ops and how they compare with a contract model.	Staff are currently compiling this information to be presented at the April Meeting. Reneke met with the chair to clarify what information was required and staff are in the final stages of compiling this before distributing to Elected members. However, requested information is not available. The action will be altered to include a comparison of City Ops against original business case. Update July 2026: The requested information was provided to Elected Members on 08/07/2026.	Closed	13 July 2026	Reneke van Soest
15 Dec 2025	9.2	City Operations Year in review 2024/2025	Provide the Committee members with a spreadsheet of costs as set out in the report for 2023/2024, 2024/25 actuals, the numbers reported in November 2024, annual plan 2025/2026, current forecast 2025/2026 and draft 2026/2027, including allocations and headcounts for the same periods.	Staff are currently compiling this information to be presented at the April Meeting. Reneke met with the chair to clarify what information was required and staff are in the final stages of compiling this before distributing to Elected members. However, requested information is not available. The action will be altered to include a comparison of City Ops against original business case. Update July 2026: The requested information was provided to Elected Members on 08/07/2026.	Closed	13 July 2026	Reneke van Soest

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
4 Nov 2025	9.1	Annual Residents Survey 2025/26 - Wave One Results and 2024/25 Benchmarking Report	That staff communicate the organisational reset to the community. Meeting of 15 Dec 2025 added: That staff work with Deputy Mayor Scoular and Councillor Morris to determine further steps required to ensure the organisational reset is communicated appropriately to the community.	Update 1 Dec 2025: The reset has been communicated through media responses and has received coverage in recent news cycles. Update 15 January 2026: Email C Jones to Cr Scoular and Cr Morris with summary of communication to date. Request direction on further steps. Update 30 January 2026: Discussions Cr Scoular and C Jones on incorporating this content in Annual Plan communication document. Update 20 Feb 2026: Noted as a topic for inclusion in the AP communication. Update May 2026: Discussed with some EM's as to whether further reset information should be included in "Engaging with our People" material. Advised this was not required. Assume therefore nothing specific further required unless alternative direction received from EM's. Intention is to close this action after 16 June 2026 City Delivery Committee.	Closed	13 May 2026	Christine Jones
4 Nov 2025	9.2	City Centre Development Incentive Fund - Annual Report 2024/25	That staff create a master list of all city centre budgets (capex and opex) with a comment outlining the key objective of each budget (and example funded projects) to help clarify the purpose of each of the separate budget.	This master list of city centre budgets will bring together capex and opex budget lines from across four different divisions and is still in progress. Staff will upload to Stellar once list is complete. (re-assigned this to Craig Rice on 03/07/26) Update here include date	In progress		Craig Rice
4 Nov 2025	9.2	City Centre Development Incentive Fund - Annual Report 2024/25	That staff initiate discussions with the Tauranga Māori Business Association, Toi Kai Rawa and the Pacific Business Hub for opportunities of associated business members to the Vacant Shopfront Strategy that are/may be interested in occupying space in the Tauranga central business district.	Staff connecting with Downtown Tauranga in early 2026 to look at future opportunities for the Vacant Shopfront Strategy including this one. Update 3 July 2026: Staff continue to advocate for a vacant shopfront strategy with Downtown Tauranga. At the City Future Committee meeting on 31 March 2026 Councillors directed staff to allocate the 2026/27 City Centre Development Incentive Fund of \$233,250 to apply the Fund only to support activation and vibrancy in the city centre. The resolution also directed staff to provide options for the City Centre Development Incentive Fund post-2026/27 to be considered during development of the 2027-2037 Long-term Plan, including consideration of whether to extend support to some or all other urban centres in Tauranga which could include further consideration of a vacant shopfront strategy.	Closed	3 July 2026	Reneke van Soest

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
2 Sept 2025	9.2	Tauranga Māori Business Association End of Year Report	That a meeting be held with Tauranga Māori Business Association members to discuss how Elected Members could improve their engagement with Tangata whenua going forward.	We have contacted the Association to make arrangements and are waiting to hear back. Staff will follow up Update 19 February 2026: Staff had a follow-up meeting with the association, and reviewed KPI's and signed the Year 2 agreement. The association would be keen in a "business after 5" type of event where businesses can meet with Councillors and staff, to learn what they can do and where they can assist. Staff will connect with Cr Rolleston and Cr Schuler to discuss further Update 13 April 2026: First meeting scheduled with the elected members was postponed due to council commitments. A second meeting has been requested on 31 March 2026, staff awaiting to receive elected member response. Update 20 May 2026: Due to recovery activity from Jan – May, the "business after 5" concept has not been discussed further, this will be prioritized. Update 9 July 2026: Planning is underway for a workshop with all econ dev partners, mainstreets and elected members in November 2026. Greg Simmonds of P1 will lead this on behalf of the partners. It is envisaged this will now be an annual event with a mid-year informal get together.	Closed	13 July 2026	Sarah Omundsen
22 Jul 2025	9.1	Item: 9.10 25/26 Capital Programme	That Infrastructure provide a paper to Council outlining the cost of upgrading the Stormwater system at Maleme St to meet consent conditions for green waste services only, at weekends.	Staff are commencing the Organics Business Case, which will be due for completion in June-July 2026. This will advise the best option for consolidation and processing of garden waste throughout Tauranga and the wider sub-region. The role of Maleme St will be incorporated into that business case, as well as the Drop-Off Facilities Business Case, also due around the same time. In the January weather event the Maleme Street Site had over a metre of water in it and was inaccessible for circa 6 hours. Through the Business Case work is underway to understand the stormwater issues, whether they can be mitigated and the costs of that. Update July 2026: Workshop held with Elected Members Tuesday 30 June on the Waste Infrastructure Network Business Case. Specifically addressed matters associated with the Maleme Street site. Further report back to Council scheduled for August.	Closed	13 July 2026	Christine Jones
22 Jul 2025	9.1	Item: 9.10 25/26 Capital Programme	That a breakdown of costs of the Tauranga Waterfront Railway Crossings project be provided before any decisions are made, with options for value for money	Underway, has been reallocated to Transport team. Detail provided at EM workshop 26/9 and guidance received on preferred options and approach to VFM. Team now progressing accordingly. Update 1 Dec 2025: At a recent workshop this project was reviewed and an EM assigned to participate in project governance on behalf of the Committee. Action remains pending until such time as Committee wishes to close action. A detailed breakdown of costs has been prepared and provided at a summary level to Elected members. The team is working with Kiwirail to confirm these costs, and will report back once available. Update July 2026: Details provided in Strand Waterfront Projects paper presented to Council on 21 July	Closed		Jane Small

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
22 Jul 2025	9.1	Item: 9.10 25/26 Capital Programme	That similar current design of the Waterfront Central Plaza is delivered at a significant lower cost of \$2 million or less.	Underway, has been relocated to Spaces and Places team. Workshops have been held with Contractor, designer and Cr Taylor. Updated pricing expected mid December for further discussion. Update 1 Dec 2025: At a recent workshop this project was reviewed and an EM assigned to participate in project governance on behalf of the Committee. Action remains pending until such time as Committee wishes to close action. Update 13 July 2026: An update from Major Projects will be provided to the Council meeting on 21 July 2026.	In progress		Jane Small
4 Jun 2025	9.3	Community Relations Social Media Plan	That staff hold a comms session once a month for an hour with Councillors on how they can participate/engage with additional opportunities across Tauranga City Council.	Community Relations has worked with the Mayors office to develop a 'draft approach to supporting elected members' which we will use as a guiding document in the short to medium term. As part of this plan, we will be working with the Elected Members to understand their priorities and developing a suite of tools, templates and resources that will enable them to communicate directly with their constituents with confidence and ease. This includes social media guidance documents and workshops on how to create and post interesting and engaging social media content. Work is to be done on the structure and delivery of this training. Planning to roll these sessions out to EMs in early 2026. Planning to roll this out in conjunction with the new manager. New Head of Communication and Engagement briefing on this action 30 January 2026. Update May 2026: Part of the discussion with EM's on Communications approach - can be picked up in workshop 2. Update July 2026: Workshop 2 is scheduled for early August.	Pending		Christine Jones
7 Apr 2025	3.1	Public Forum: Barry Scott – Establishment of a Trial Community Committee	Suggest Community Relations undertake a trial of a community committee and that staff hold a workshop for EMs to discuss the benefits.	Staff looking to schedule in a workshop/discussion with elected members in early 2026, where we can discuss the pros, cons, risks and opportunities of community panels/committees. Note, community panels should be part of an authentic engagement programme to determine outcomes before changes within a community are required/implemented. Action to be lead by the new Head of Communication and Engagement. New Head of Communication and Engagement briefing on this action 30 January 2026. Update May 2026: Early discussion on this topic will occur through Workshop 2 on development of Communication & Engagement Strategy and Improvement Plan Update July 2026: Workshop 2 scheduled for early August.	In progress		Christine Jones
7 Apr 2025	3.2	Public Forum: Deborah	That Ms Turner be invited to speak at the BOPRC	Ms Turner presented at Tauranga/WBOP Transport Cttee 30/05. Staff to update the Committee about	Closed	13 July 2026	Reneke van

Meeting Date	Agenda Ref.	Report Name	Action Required	Status Update (incl anticipated / actual completion date)	Status Summary	Date Closed	GM / CE Responsible
8 Oct 2024	N/A	Executive Summary	For the executive summary to include these requests: What decisions that staff want the councillors to make, summarise and highlight what the risks are that are outlined in the paper, and give direction to what the Elected members need to be focusing on for the future. Meeting of 15 Dec 2025 added: Believed that this was still a work in progress and requested the status be changed from 'Completed' to 'In Progress'.	Guidance issued to staff (presentation to senior leadership group 7 March 2025, material distributed later that day and then updated and redistributed on 13 March 2025 to better address 'risk' in Executive Summaries). Recent Executive Summaries have been fuller as requested by EMs. GMs to speak to Chairs and Deputy Chairs of the Committees as to whether they are comfortable with the content and completeness of Executive Summaries in reports to their Committees. Meeting scheduled between Cr Scoular and Jeremy Boase to discuss further, deferred by Cr Scoular. Meeting held 23 July. Notes circulated to Cr Scoular 24 July seeking her confirmation before further messaging prepared for senior leadership group and report writers. Follow-up emails sent to Cr Scoular seeking confirmation on 31 July and 8 August. Will proceed with next steps once confirmation received from Cr Scoular. Further emailed received from Cr Scoular 3 November 2025 which has now been communicated to staff. Staff would appreciate feedback from a range of Elected Members as to whether the Executive Summaries are meeting their needs. There is a balance sought between providing sufficient information, but not duplicating too much of the report in the Exec Summary and also the main body of the report. It may be helpful for this to occur as part of each meeting debrief. Update July 2026: Awaiting feedback as sought per previous staff comment above.	Pending		Christine Jones
15 Dec 2025	3.1	Public forum: Robyn & Warren Dassler (on behalf of the Dassler family) – 7 Harrier Street	That Cr Taylor & Cr Curach to review the report provided by petitioners and have a discussion with Chief Executive on next steps.	To be actioned by Elected Members. Update here Inc Date	To be actioned		

9.2 Fourth Quarter Financial Monitoring

File Number: A20779895

Author: Kathryn Sharplin, Head of Finance
Tracey Hughes, Manager: Organisational Financial Performance and Corporate Planning
Susan Braid, Finance Lead Capital Performance and Community Investment
Sheree Covell, Manager: Treasury & Financial Processes

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. The purpose of this report is to present the fourth quarter and full year financial results against budget.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Fourth Quarter Financial Monitoring".

EXECUTIVE SUMMARY

2. The management accounts are presented for the 12 months to 30 June 2026. These are early results and will be subject to further review and adjustment through the audit process.
3. Analysis in preparation for the audit is underway, and a report to the next City Delivery Committee meeting on 15 September will include a full analysis of the Profit and Loss, alongside a report on the draft Annual Report.

Table 1

	2025/26 Actual \$m	2025/26 Annual Plan \$m	Variance \$m
Operating revenue	530.6	531.8	(1.2)
Asset development revenue	79.0	106.8	(27.8)
Operating expenditure	572.3	590.7	18.4
(Deficit) / surplus before gains and losses	37.3	47.9	(10.6)
Capital including opex of a capital nature	371	502	131
Debt excluding IFF	1,452	1,648	(196)
Debt including IFF	1,552	1,749	(197)
Debt:Revenue	235%	260%	(25)%

4. The provisional year-end result **after asset development revenue but before gains and losses** is a surplus of \$37m, which is an unfavourable variance to Annual Plan of \$11m. This is less favourable than the third quarter result which showed a year to date surplus - which was \$25m favourable to the 9 month budget.
5. In the third quarter report the forecast year-end result was surplus after capital revenue of \$41m which was \$6m unfavourable to full year budget.
6. These results do not include asset revaluation impacts which are not yet finalised and will be reflected as other comprehensive income in the Annual Report Statement of Comprehensive Revenue and Expense.
7. Provisional capital expenditure including opex of a capital nature totals \$371m, an underspend of \$131m against Annual Plan. Approximately \$19m of savings and budget reductions were realised during the year. Most of the remaining difference means that projects have been deferred. Some of this deferral was taken into account through the 2026/27 Annual Plan with the remainder to be considered as part of additional budget carry forward into 2026/27. The carry forward process is currently underway and will be presented to City Delivery Committee as budget adjustments to the 2026/27 Annual Plan later in the year. Early analysis of primary drivers of the underspend is provided in this report.
8. Closing net debt at \$1,452m excluding IFF (\$1,552m including IFF) is lower than indicated in the Annual Plan. This was largely driven by lower opening debt and lower capital delivery.
9. From the provisional results, a rates surplus of more than \$10m is expected to be sufficient to cover the required funding for the 2026/27 Annual Plan and to reflect the lower debt levels to be funded.

BACKGROUND

10. The City Delivery Committee receives financial performance reports every quarter, with the latest quarterly report for the period ended 31 March 2026 presented to the Committee on 28 April 2026. In that report the year to date surplus before gains and losses was \$52m, which was \$25m favourable to budget. The full year surplus was projected to be \$41m, which was \$6m unfavourable to full year budget.
11. The budgeted surplus for the 2025/26 year included expenditure that is of a capital nature, such as grants and contributions to the building of assets that will not be owned by Council. The most significant of these arrangements is Tauriko West infrastructure where Council is incurring expenditure on infrastructure which will not be owned by Council with funding for this infrastructure provided to Council over time from NZTA, developers and other government agencies. The revenue and expenditure flows are not aligned. Other items also contributing to the deficit include interest that is capitalised as part of growth projects and loan funded operational expenditure related to digital projects and growth planning.

YEAR-END PROVISIONAL FINANCIAL RESULTS

12. Financial Performance for the year against Annual Plan is shown in Table 2.
13. Overall, the surplus before gains and losses is \$37m which is \$10.6m unfavourable to budget. While operating revenue was close to budget, asset revenue particularly capital subsidies from NZTA and vested assets were \$30m below budget more than offsetting \$18m lower expenditure. The final quarter of the year saw a significant increase in expenditure over previous quarters. There are several reasons for this late expenditure.
14. Working through the impacts of the reset meant a slow start to the year as managers familiarised themselves with their revised portfolios and responsibilities. Some areas of expenditure such as in transportation and stormwater were slower due to external factors, such as weather conditions and supplier capacity.

15. With a small number of exceptions, the key drivers of variances are consistent with the Q3 monitoring report. These include:
 - (a) Impacts from the 90 Devonport Road finance lease – increasing reported amortisation and finance expenses and decreasing property rental expenses.
 - (b) Direct salaries were under budget but capitalisation was behind budget causing a negative variance in total employee costs.
 - (c) Under budget fees and charges in major revenue streams including Regulatory services, Airport and Parking.
 - (d) Under budget capital subsidy revenue mainly in the Transportation activity primarily due to timing of delivery.
 - (e) Additional costs related to the January weather event.
 - (f) Slower than anticipated expenditure related to the Local Waters Done Well transition.
16. Exceptions that have occurred in the last quarter of the financial year are as follows:
 - (a) \$15.2m lump sum revenue from developers relating to Tauriko West received earlier in the year has now been recognised as income in advance to match expenditure which will be undertaken in 2026/27.
 - (b) Depreciation expenditure is less than forecast and is now recorded close to budget. This has resulted from review by transport asset managers of the treatment of pavement renewals and depreciation, including useful life assumptions and asset replacement. This result will be subject to further review and audit.
 - (c) Repairs and Maintenance expenditure was significantly higher over Q4, particularly in Transportation, catching up on a backlog created by bad weather over Summer.
 - (d) Vesting of the PEI has now occurred, reflected as \$66m expenditure through Other Gains & Losses. This had been budgeted in the 2026/27 financial year.
17. These figures are provisional pending final review and audit. Capitalisation of work in progress is largely complete but there may be some further adjustments to depreciation and costs written back from capital work in progress to operational expenditure. There have also been gains and losses recorded on financial instruments and on asset disposals. The accounts include the vesting of the Papamoa East Interchange (PEI) to NZTA which has occurred a year earlier than budgeted.
18. A more detailed analysis will be provided at the next meeting of this Committee in September. The September report will update for review and completed capitalisation and include a more comprehensive variance analysis and presentation of revenue and expenditure with further expenditure category breakdown and analysis as has been presented in the third quarter monitoring report.

Table 2

Provisional P&L to 30 June 2026	YTD June Draft	YTD June Annual Plan	YTD June variance	March Forecast	
	\$m	\$m	\$m	\$m	
Operating Revenue:					
Total Rates including water by meter	369.5	368.0	1.5	369.3	Kerbside collection, Economic Development and Wastewater targeted rates higher than budgeted.
Finance revenue	9.0	6.1	2.8	8.0	Revenue from term deposits linked to debt maturities
Subsidies and grants	21.0	17.4	3.6	19.7	Additional waste minimisation and CIP grants (Egret Ave)
Subsidies and grants - Tauriko West	54.4	60.8	(6.4)	60.6	\$15.2m lump sum revenue from developers transferred into 2026/27 to match expenditure. IAF revenue below budget due to timing.
Fees and charges	76.8	79.5	(2.7)	74.0	Behind budget particularly in Regulatory activities+, Airport, Parking, and Beachside. Offset by good results in Property Management, and unbudgeted recoveries in City Waters and Arts&Culture.
Asset Development Revenue:					
Development Contributions	28.7	24.5	4.2	24.5	Ahead of budget in total, mainly driven by Te Papa LDC, Tauriko Business Estate and City Wide building impact fees.
Capital subsidies and grants	43.4	61.5	(18.1)	56.4	\$13m transport delays due to weather and reflective of PEI underspend, budgeted grants for Library not received. Offset by unbudgeted receipt of insurance proceeds and Better Off funding (Museum)
Vested Assets	6.9	20.8	(13.8)	14.1	Dependent on the timing of project completion of infrastructure projects by developers
Total Revenue	609.6	638.6	(28.9)	626.7	
Depreciation and amortisation expense	125.7	125.9	0.2	132.6	Adjusted for reconsideration of some asset lives and for assets disposed within the year. Including unbudgeted finance lease amortisation of \$1.2m
Personnel expenses	128.4	124.4	(4.0)	126.4	Direct salaries under budget \$1.9m, Capitalisation not achieved \$6m, of which \$3.5m related to SaaS.
Finance expenses	65.2	66.0	0.8	65.6	Including unbudgeted interest on finance leases of \$4.9m
Other expenses	202.0	213.6	11.7	199.8	Most categories confirm trends at Q3, exception of R&M which has caught up to budget.
Tauriko West Payments to NZTA	51.1	60.8	9.7	60.8	In line with work delivered.
Total Expenditure	572.3	590.7	18.4	585.2	
Surplus/(Deficit) before gains and losses	37.3	47.9	(10.6)	41.5	
Other Gains and Losses	71.8	1.7	73.5	58.1	Includes vesting of PEI - was budgeted in 2026/27, gains and losses on sales of assets and interest rate swap valuations.
Surplus/(Deficit) after gains and losses and before tax and other comprehensive income	(34.5)	46.2	(84.1)	(16.6)	Does not include asset revaluation impacts

January Weather Event Expenditure Update

19. Following the January weather event, Council has continued to incur expenditure for the initial response, recovery, and independent review activities related to the event. On 24 March 2026, Council approved \$2.0 million of unbudgeted expenditure and delegated authority to the Chief Executive for a further \$2.4 million in 2025/26 to support these critical workstreams.
20. Expenditure across the response, recovery and review programmes totals \$4.9m to 30 June 2026, which is \$500,000 above the amount approved for 2025/26. This variance predominantly relates to higher than expected spend on legal costs, physical works and geotechnical assessments.
21. Council has approved expenditure that fully utilises the risk reserve over the 2025/26 and 2026/27 years. The expenditure in 2025/26 along with what is required in 2026/27 will be

brought to Council in the September 2026 January Weather Event Recovery Progress Report.

22. Table 3 shows the total expenditure at 30 June 2026. This does not include funds received and paid from the Mayoral Relief Fund.

Table 3

January Weather Event Expenditure		30-Jun-26
Response		
	Physical Works & Equipment Hire	446,144
	Security	192,919
	Professional/Expert Advice	88,389
	Travel/Accommodation/Welfare and misc	78,264
	Signage/Information	23,706
	EOC TOIL & Overtime	24,707
	Trauma Support Services	17,515
	Total response expenditure to date	871,645
Recovery		
	Security	645,723
	Professional/Expert Advice	1,067,610
	Physical Works & Equipment Hire	479,779
	Recovery Staff Expense	157,521
	Travel/Accommodation/Welfare and misc	52,629
	Trauma Support Services	25,495
	Signage/Information	19,321
	Total recovery expenditure to date	2,448,078
Reviews		
	Professional/Expert Advice	1,620,131
	Total review expenditure to date	1,620,131
Total expenditure incurred to date		4,939,854

Salaries, FTE, Consultants and Contractors

23. Elected members have requested that additional information on salaries, FTE and consultants be provided through this quarterly monitoring report. This information is additional to that provided through the Workforce Monitoring report. Feedback is welcomed on this content so that future reporting is fit for purpose.

Table 4

	30 June Actual	Budget	Variance
FTE	1,172	1,120	52
FTE Vacancies	133	150	(17)
Total FTE	1,305	1,269	35
Direct Salaries \$m	133.3	135.2	1.9
Consultancy and contractors \$m	38.8	44.8	6.0
Total resourcing \$m	172.1	180.0	7.9
Direct Salaries \$m	133.3	135.2	1.9
Capitalised salaries \$m	(13.3)	(19.3)	(6.0)
Other Employee costs \$m	8.4	8.6	0.2
Total Employee Costs	128.4	124.5	(3.9)

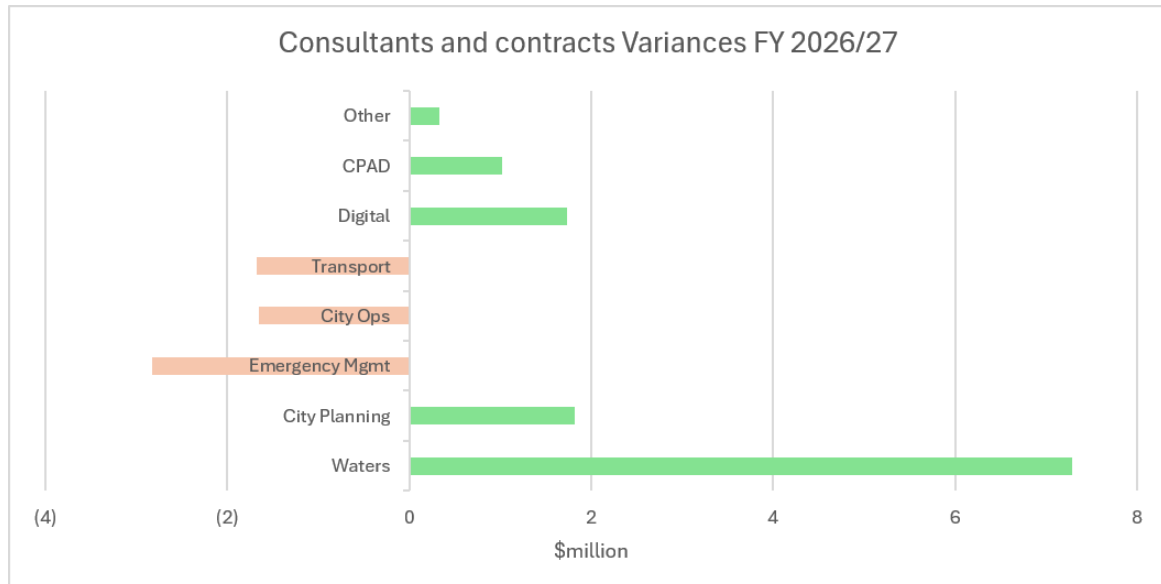
Total actual FTE does not equal that reported in the Workforce Monitoring report or the Annual Report as it excludes inactive staff who remain TCC employees e.g. parental leave and extended leave without pay. This is because this report is a comparison to budget, which also excludes those roles.

24. While actual FTE is above budget, direct salary costs are below budget due to vacancies through the year and some offsets between consultancy and salaries. Capitalised salaries are 31% below budget, reflecting reduced capital delivery and a budgeting categorisation error (\$3.5m budgeted capitalisation for Digital SaaS should have reduced the consultant and contractor budget rather than increasing capitalised salaries).
25. Actual FTE includes:
 - (a) Additional roles that were added to establishment in advance of the new financial year to facilitate recruitment: Waters Organisation 22 FTE and Libraries 7 FTE.
 - (b) Approved additional FTE in City Operations 6 FTE
 - (c) Additional Emergency and Civil Defence Fixed Term 6 FTE
 - (d) Conversion of casual staff to establishment approximately 14 FTE.
26. TCC people leaders are tasked to manage staffing levels within agreed budgets. This approach can generate variances in FTE budgets for example:
 - (a) Duplication due to short term crossover (someone starting prior to the incumbent leaving).
 - (b) Short, fixed term positions to address project, surge or unprecedented work which don't necessarily result in extra salary costs (savings throughout the year, or through deciding to keep another position vacant for a period for example).
 - (c) Leaders may opt to amend the type or mix of positions as operationally required - such as converting a senior level role to two junior level roles.
27. Contractor and consultancy expenditure is recorded within operational (Opex) activities, and there are often offsets within activities between employee costs and consultancy or contractor costs. Consultancy expense refers to services delivered by consulting organisations and includes non-contractor Software as a Service consultancy, and WIP written back to opex. Contractor expense relates to individual resources engaged through consultancy or contracting arrangements who work on-site at Tauranga City Council, are issued with a TCC email address, and have building access credentials.
28. Over the three-year period from FY24 to FY26, consultancy expenditure has decreased significantly from \$22.9m to \$16.5m. The value for money focus has been supported by implementing a more robust evaluation process that better assesses the justification and

business need for engaging external consultants. Through this approach approximately \$611,000 in savings has been realised in the 2026/27 financial year by redirecting requests for external consultancy services and utilising suitably qualified internal resources to deliver the work instead.

29. An analysis of consultancy and contractor costs by activity shows the following variances:

Table 5



Activity	\$m	Reasons
Waters activities	7.3	Relating mainly to Waters organisation transition timing including SaaS.
City Planning	1.8	Updates to expected timing of plan changes.
Emergency Management	(2.8)	Response and reviews relating to the January weather event.
City Operations	(1.7)	Offset salaries for new contract(s) plus unexpected year one cost of traffic management activity.
Transport	(1.7)	Includes transfers from WIP \$3.5m, predominantly Cycleway planning.
Digital	1.7	Including SaaS, and budget should have been reduced by \$3.5m (offset salaries)
Capital Assurance	1.0	Offset to employee costs.

CAPITAL DELIVERY

30. Draft capital expenditure results indicate \$371m spend in the 2026 financial year (subject to review and audit) against the Adopted 2026 Annual Plan budget of \$502m and a revised budget of \$416m. This includes operational projects of a capital nature, and excludes vested assets, land sales and Bay Venues funded new capital investment. A summary of these draft results is provided in **Attachment 2**.

31. Draft spend is less than the \$415m delivered in FY25, noting FY26 spend of \$371m includes capital work in progress write-offs of approximately \$5m as presented at the City Delivery Committee on 28 April 2026.
32. A summary of budget adjustments actioned since the 2026 Annual Plan was adopted, including contingency specific adjustments, is provided in the tables below and detailed views are provided in **Attachment 3**.
33. Approximately \$19m of budget reductions and savings were realised during FY26, including \$6m from contingency allowances no longer required. The most significant savings were achieved within the Papamoa East Interchange Phase 3, Bus Facility Improvements at Tauranga Crossing, and the Central Library and Community Hub projects.
34. A significant portion of the \$138m of budget deferrals approved during FY26 reflected decisions to rephase budgets based on updated delivery expectations. These adjustments were largely the result of FY25 carry forwards being incorporated into the FY26 programme, and a subsequent reassessment of project delivery timeframes during preparation of the 2027 Annual Plan. This approach enabled budgets to be aligned more closely with the latest delivery assumptions and anticipated carry forward requirements, supporting a more achievable capital programme.
35. The largest contingency budget reclassifications related to the transfer of contingency funding into approved project delivery budgets. The most notable adjustments were associated with the Central Library and Community Hub, Bus Facility Improvements at Tauranga Crossing, and Tauriko West projects.

Table 6

Project Budget Adjustments in FY26					
	Total	Approved by Council	Approved by Chief Executive	Trust Board	Approved by General Manager
Adopted 2026 Annual Plan	502.45m				
Carry Forward Budget from FY25	19.58m	19.58m			
Bring Forward of Budget	44.87m	17.88m	26.85m		0.14m
New Project Budget	2.24m	1.30m	0.79m		0.15m
Additional Budget on Existing Project	2.32m	1.56m		0.67m	0.09m
Reduction of Budget	(18.51m)	(2.20m)	(0.75m)	(2.20m)	(13.36m)
Deferral of Budget	(138.33m)	(56.89m)	(6.44m)		(75.00m)
Opex Transferred to Capex	0.63m				0.63m
Reclassification of Budget*	1.10m	(3.58m)	1.15m		3.53m
Total Budget adjustment	(86.09m)	(22.35m)	21.60m	(1.53m)	(83.81m)
Revised Budget FY26	416.36m				
*Digital asset sales of \$1.1m excluded from this table, net neutral reclassification of budgets					

Table 7

Project Contingency Budget Adjustments in FY26	
	Total
Adopted 2026 Annual Plan Contingency Budget	47.01m
Carry Forward Budget from FY25	0.53m
Bring Forward of Budget	0.05m
Reduction of Budget	(5.69m)
Deferral of Budget	(28.30m)
Reclassification of contingency budget to cover design/implementation costs	(10.27m)
Reclassification of contingency not previously budgeted separately	3.63m
Total Contingency Budget Adjustment	(40.06m)
Revised Contingency Budget FY26	6.95m

36. A high-level summary of the primary drivers of the FY26 capital programme underspend is provided in the charts below. Chart 1 presents a whole-of-council view, while Chart 2 shows the distribution across delivery teams. Based on information available at the time of reporting, dependencies and third-party factors appear to be the most significant contributor, with delivery constraints, governance decisions and scope changes also influencing delivery outcomes. This analysis is preliminary and does not yet capture the full programme, with a significant proportion of variances still subject to review. Further project-level detail is provided in the Capital Programme Performance Report, with a more comprehensive explanation of year-end variances to be included in the 2026 Annual Report.

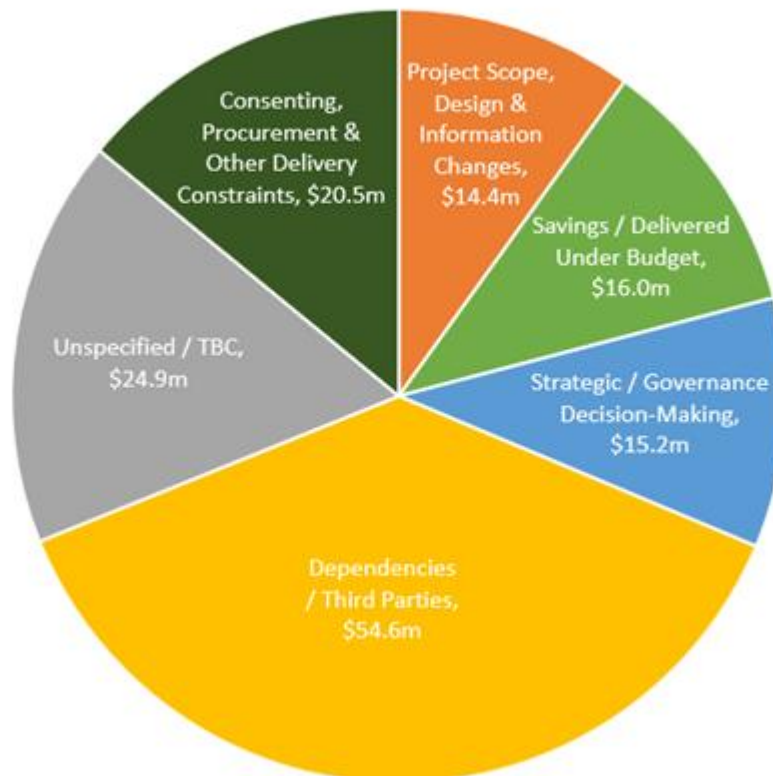
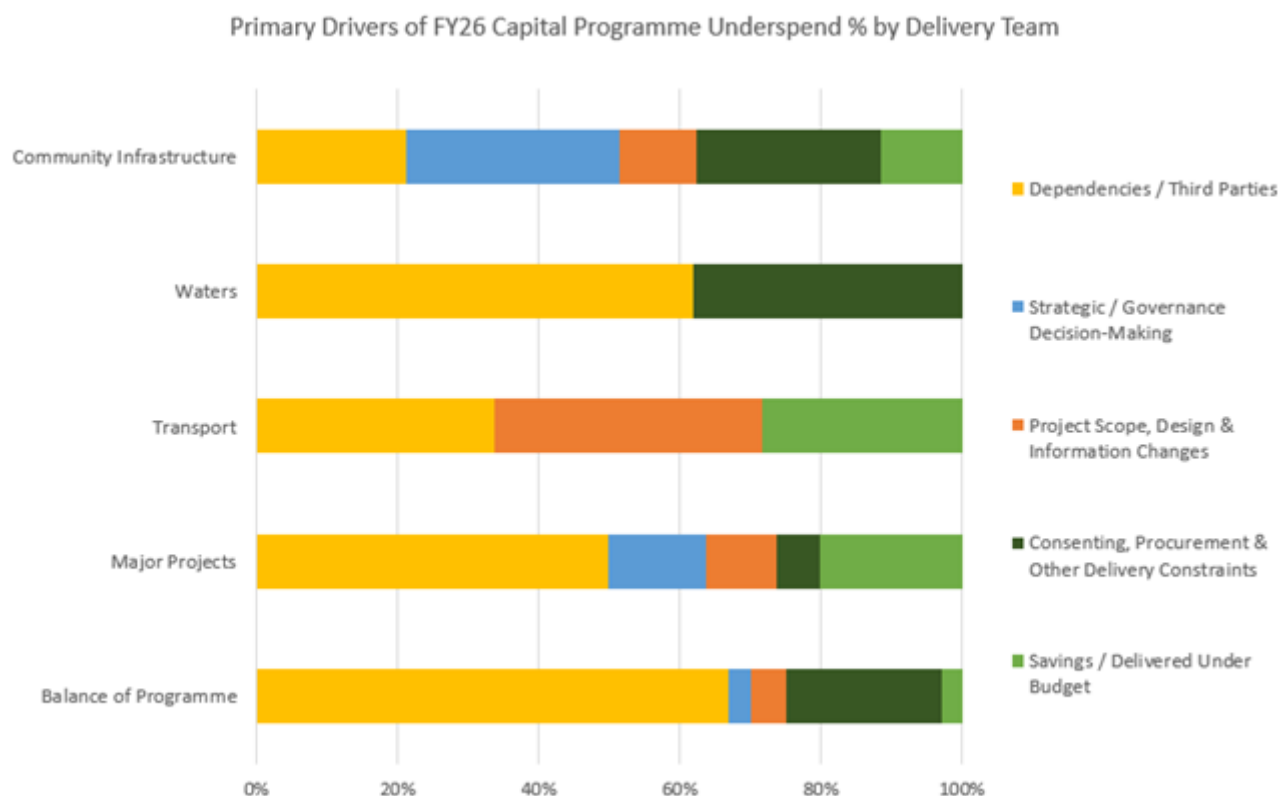
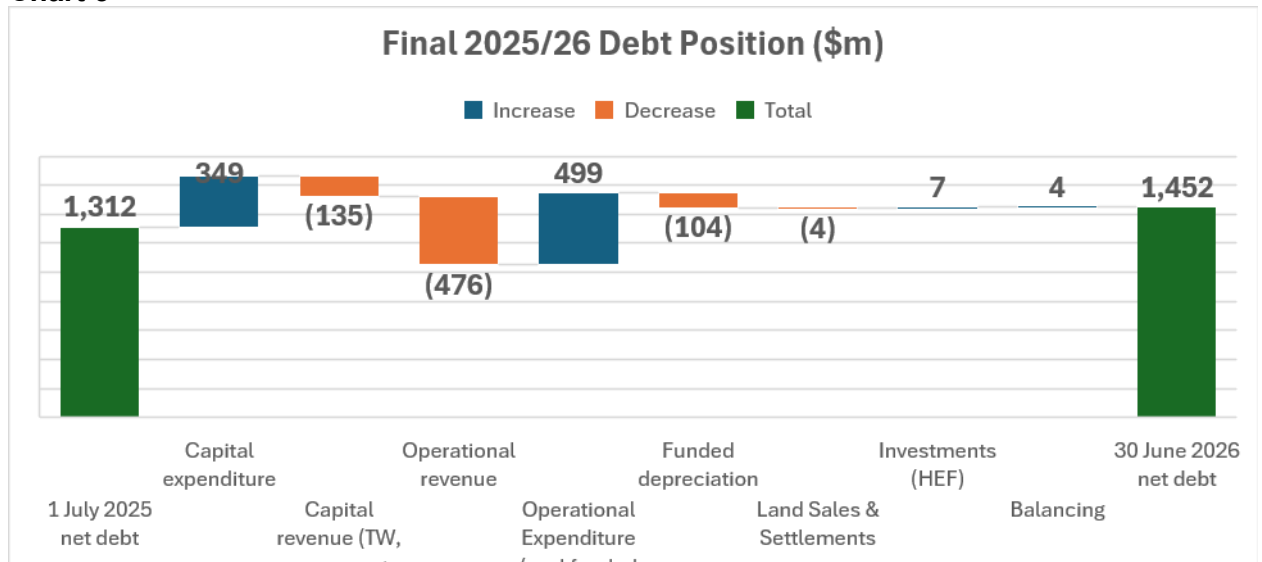
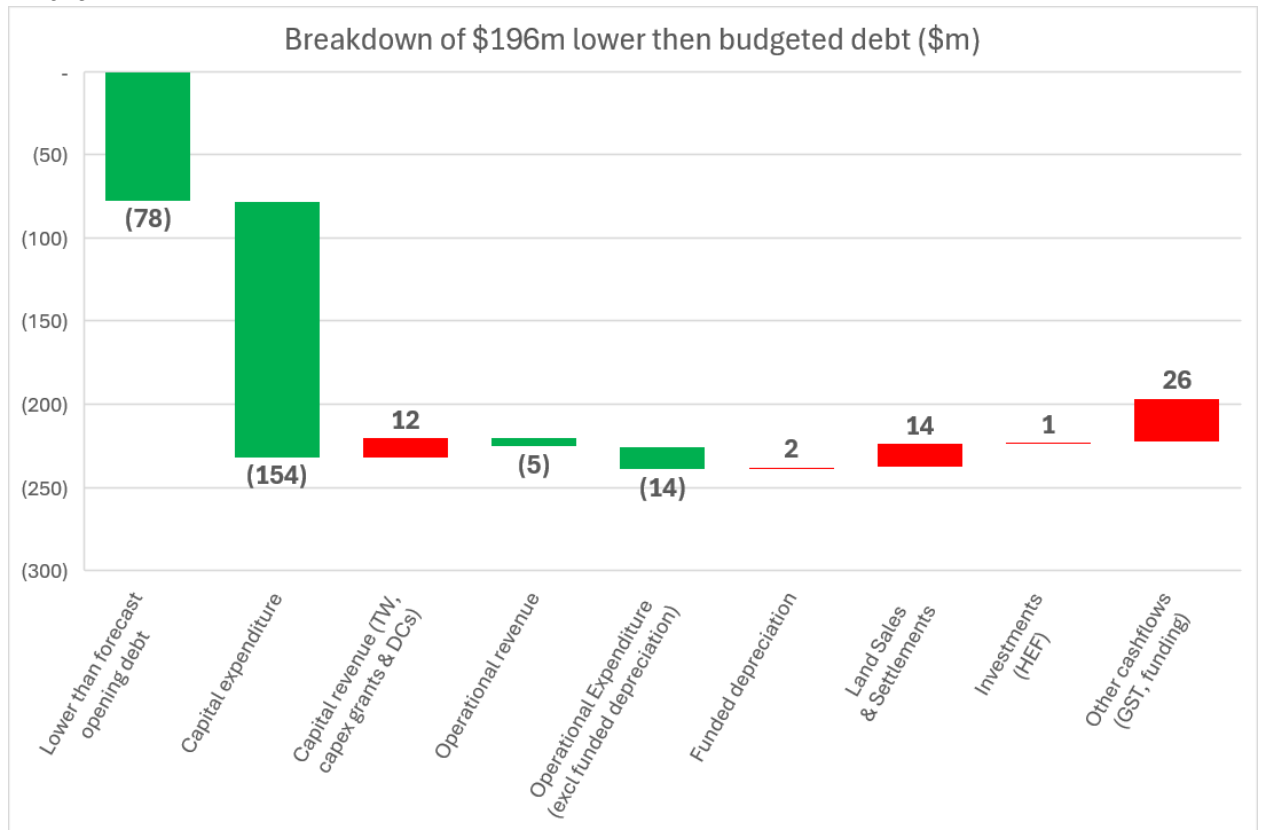
Chart 1**Primary Drivers of FY26 Capital Programme Underspend (\$m)**

Chart 2

37. At the date of this report, requests to carry forward unspent capital budgets into FY27 are being collated and assessed. Proposed carry forwards will be presented to the City Delivery Committee as budget adjustments to the adopted 2027 Annual Plan. Preliminary year-end results indicate capital expenditure is below Q3 forecast, which is expected to increase the total carry forward requirement. This lower than forecast expenditure has also contributed to a reduction in net debt at year-end.

TREASURY

38. All Treasury matters remain within policy. **Attachment 1** is a detailed status report showing all metrics that are monitored and measured.
39. Council's net debt at 30 June 2026 is \$1.45b which is \$196m lower than expected in the 2025/26 Annual Plan. The main factors contributing to the lower forecast debt position are lower opening debt than in the 2025/26 Annual Plan and lower expenditure which are offset by lower than budgeted land divestment and delayed receipt of grant revenue.
40. The first chart below shows actual cash flows leading to net debt at 30 June 2026. The second chart shows the breakdown of the cash flow items that make up the \$196m lower than budgeted debt position.
41. It should be noted that the amounts below relate to cash so do not include accruals, and therefore will not align directly to the operational and capital performance report.

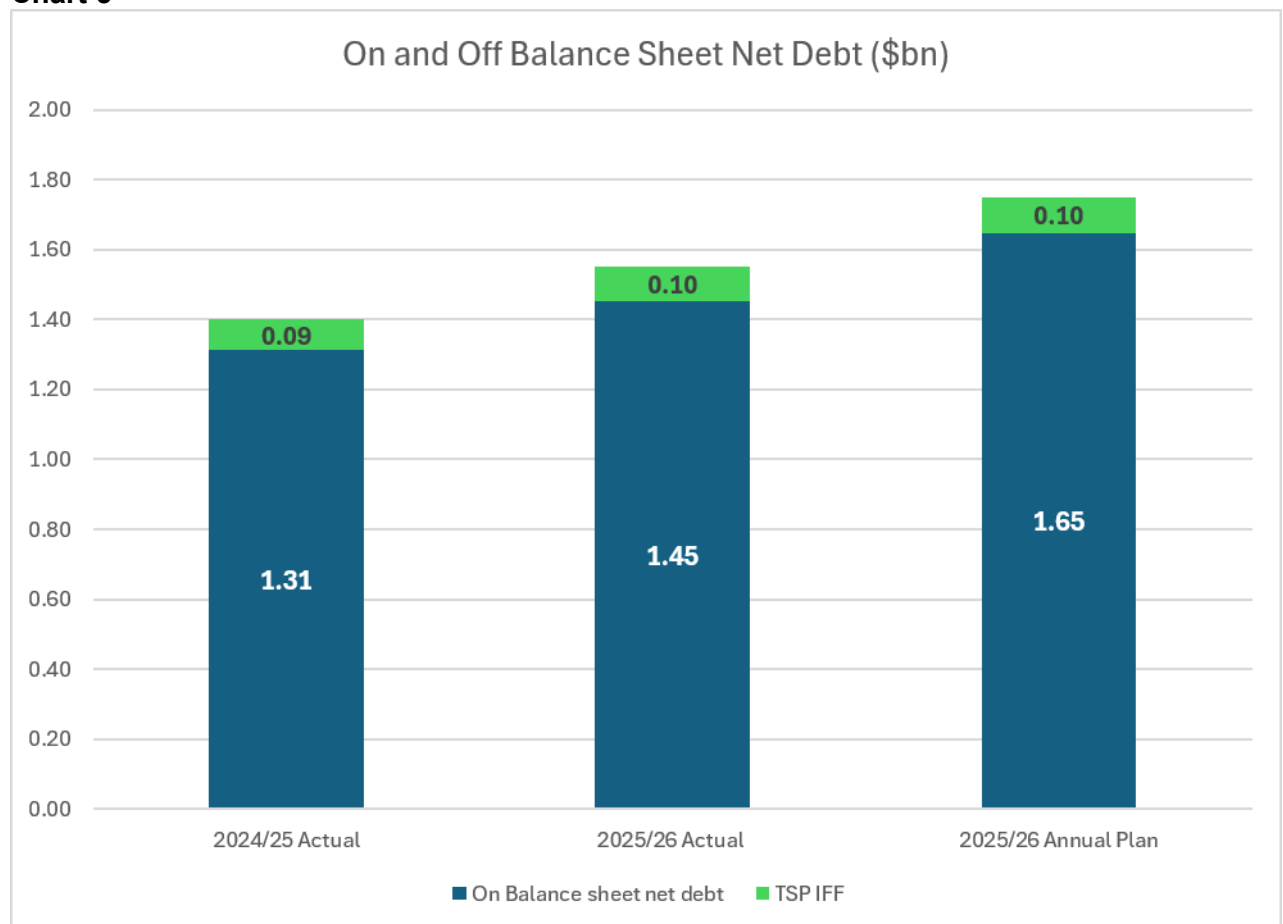
Chart 3**Chart 4**

42. The approved debt drawdown for the 2026 Annual Plan was \$485m, comprising replacement of \$215m of maturing debt and \$270m of new debt. Borrowings to 30 June 2026 were \$346m.
43. Both interest rate hedging and debt maturity levels are within recommended levels. 74% of the \$1.5b gross on balance sheet debt is at fixed rates (including interest rate swaps) at 30 June 2026.
44. The average cost of borrowing is currently 4.07% including margins. TCC measures this against a benchmark rate which reflects an averaging of 90-day to 15-year swap rates. While a benchmark may be a good general indicator of interest rate management, in practice

Council can't immediately switch to cheaper debt in line with a benchmark. It is also good practice to maintain a portion of debt at fixed rates to manage interest rate risk.

45. When comparing the average cost of borrowing of 4.21% at 30 June 2025 to the results in the Annual Reports of peers with the same or higher credit rating, TCC's borrowing costs were 30 basis points lower than the average. This metric will be refreshed for 30 June 2026 when Annual Reports are published. In the interim the average cost of borrowing excluding margins is 39 basis points higher than the benchmark.
46. Council has made use of the Infrastructure Funding and Financing Act (IFF) as an off-balance sheet tool to fund \$177m of transport projects under the Transport System Plan (TSP).
47. While this debt is not reflected in the Council's financial statements or included in any formal debt metrics used by lenders and credit rating agencies, repayments are made by ratepayers through a targeted levy on their rates bill. The chart below shows both on and off-balance-sheet debt.
48. The chart below shows total off balance sheet debt at 30 June 2026 was \$100.4m which results in total net debt, including the TSP IFF of \$1.55b. The 2026 Annual Plan total debt is \$1.75b.

Chart 5



YEAR-END ADJUSTMENTS AND RATES SURPLUS

49. These results are preliminary in that pre-audit analysis is underway and the audit process is yet to occur.
50. Some asset revaluations are yet to be processed, however these will not impact the 2026/27 Profit and Loss, only Other Comprehensive Income and some balance sheet items.
51. Rates surplus is dependent on the way expenditure is required to be funded. Provisional results show there is a rates surplus of more than \$10m across funded interest costs, various

targeted rates and general rates funded opex. While further review is required, there is expected to be sufficient rates surplus to cover the funding requirements for the 2026/27 Annual Plan and further surplus to be considered.

52. Once results are finalised, rates funding will be applied across the final results. The rates surplus will be used firstly to fund 2026/27 expenditure as agreed through the Annual Plan process. Council will need to resolve at that time how to treat any remaining surplus. Choices could include:
- (a) To fund a price volatility reserve, against likely price increases caused in particular by the impacts of the ongoing Iran war.
 - (b) To fund an interest reserve, reflecting rates collected to service debt that was not incurred due to slower delivery of the capital programme.
 - (c) To provide additional funding to the risk reserve which is currently being used to cover expenditure related to the January weather event.
 - (d) To reduce internal debt.

STATUTORY CONTEXT

53. The Annual Report must be prepared each year in accordance with generally accepted accounting practise in New Zealand and compliant with the requirements in section 98 of the Local Government Act 2002. The Annual Report must be completed, and the audited Annual Report adopted by Council within four months of the end of the financial year.

OPTIONS ANALYSIS

54. None required.

FINANCIAL CONSIDERATIONS

55. This report contains early results for the 2025/26 financial year for the information of Elected Members, and these results are subject to further internal review followed by detailed audit starting September 2025.

LEGAL IMPLICATIONS / RISKS

56. The Local Government Act 2002 requires the Annual Report to be adopted within four months of balance date.
57. Risks to the preliminary financial results include:
- (a) The work in progress nature of the year-end review process resulting in changes in treatment or categorisation.
 - (b) Audit interpretation of accounting treatment, for instance in respect of transactions relating to the January weather event.
 - (c) Further WIP review resulting in transfer back to opex.

TE AO MĀORI APPROACH

58. The information covered in this report is not impacted by the principles in Council's Te Ao Māori approach.

CONSULTATION / ENGAGEMENT

59. The Annual Report containing audited financial information will be made public in due course. There is no consultation on the Annual Report.

SIGNIFICANCE

60. 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.

61. 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 matter.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
62. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of medium significance.

ENGAGEMENT

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

NEXT STEPS

64. The Annual Report process is underway with final reconciliations, and review being undertaken and notes to the accounts being prepared. Audit NZ will be commencing their final audit from 31 August and the report is proposed to be ready for adoption on 20 October 2026. The draft Annual Report and a more detailed Profit and Loss analysis will be made available to this committee in September.
65. Proposed capital carry forwards will be reported to the City Delivery Committee and incorporated as budget adjustments to the adopted 2027 Annual Plan.
66. Final year-end capital expenditure results will be confirmed through the annual reporting process.

ATTACHMENTS

1. **Treasury Policy Monitoring Metrics - 30 June 2026 - A20794558** [!\[\]\(e27c4336460e9e6729a19580c0456728_img.jpg\)](#) [!\[\]\(1a140e8db538fd46d58af9f9540232fd_img.jpg\)](#)
2. **Capital Financials to 30 June 2026 (A20787548)** - [!\[\]\(5a658b86f2c8900a276c586c1f8f9f2f_img.jpg\)](#) [!\[\]\(dde796100cc481a63a6f917e6942c754_img.jpg\)](#)
3. **Capital Budget Adjustments to 30 June 2026 (A20794805)** - [!\[\]\(63a8f188d537bd691c8d94f41db6869a_img.jpg\)](#) [!\[\]\(499fe69158060e68a02a9089268949e0_img.jpg\)](#)

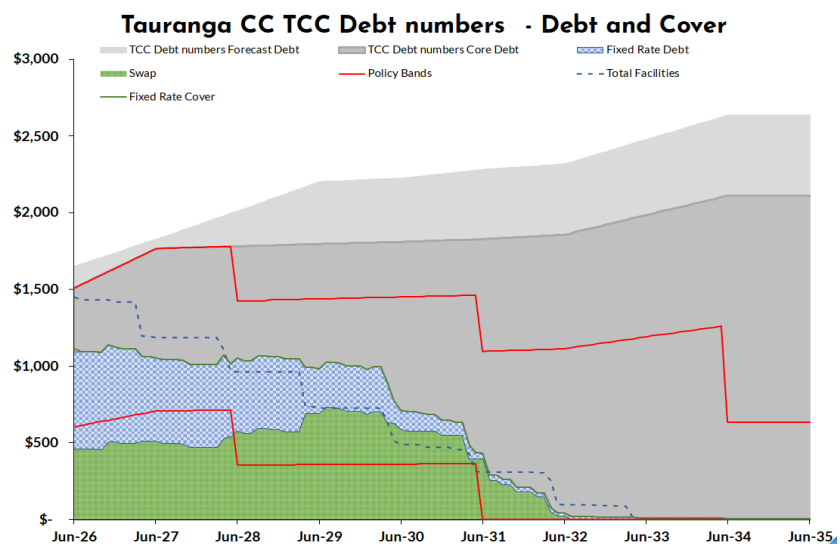
Treasury Policy Compliance

Jun-26

5.1.1 Interest Rate Exposure

Fixed debt remains within policy bands.

Council will minimise interest rate risk by managing its floating and fixed interest rate exposures as per the following controls:



5.1.2 Liquidity

Financial Accomodation remains above 100%
Debt refinancing remains below 25% in the rolling 12 month period

5.1.3 Credit Exposure

Counterparty credit ratings align with policy
Investments per counterparty breach \$120m at month end due to rates instalment. Cash is being held in call account until next creditors payment.
No electricity hedging in place
Interest rate swap exposure remains below \$50m

5.1.4 Debt repayment

Debt is repaid as it falls due

5.1.5 Borrowing Limits

Net interest as % of operating revenue remains below 20%
Net interest expense as % of rate revenue remains below 25%
Forecast debt to revenue ratios remian below 285%

5.1.6 Security

No security over assets or revenue outside of LGFA covenants

5.1.7 Guarantees

No guarantees made known to Treasury

5.1.8 Internal Borrowing

Internal borrowing metrics remain within policy

5.1.9 LGFA

Transactions with LGFA remain within policy

5.2.1-4 Investments

Investments remain within policy

5.3 Assessment and Management of risks associated with Financial Investments

Calculations for exposure align to policy

5.4 Foreign Exchange

No foreign exchange contracts in place

5.5 Electricity Hedging

No electricity hedging in place. Main contract is fixed price

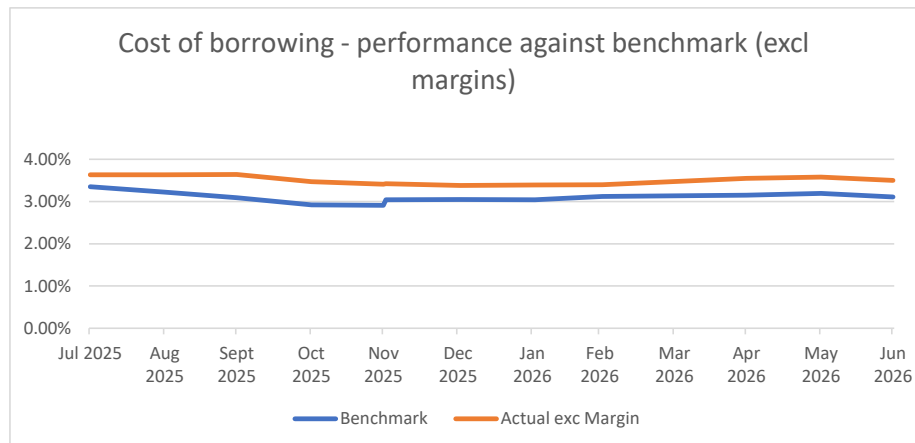
6 Retentions

Retentions held in trust align with policy and legislation

8 Measuring treasury performance

Current forecast net interest expense is lower than budget

Actual average cost of borrowing is measured against benchmark



Capital Programme - 2026 Financial Year - June 2026

Month

June

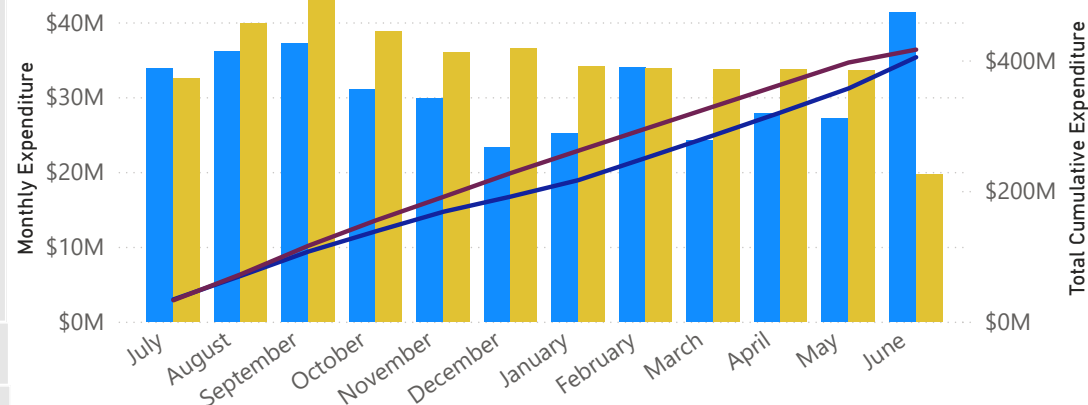
Fiscal Year

2026

For FY 2026, 89% of revised budget has been expended (or 74% of adopted 2026 Annual Plan). Expenditure has been lower than expected due to delays across the programme, including Tauriko West Network Connections, Arterial Route Review and Implementation, as well as savings realised for some projects such as Papamoa East Interchange phase 3

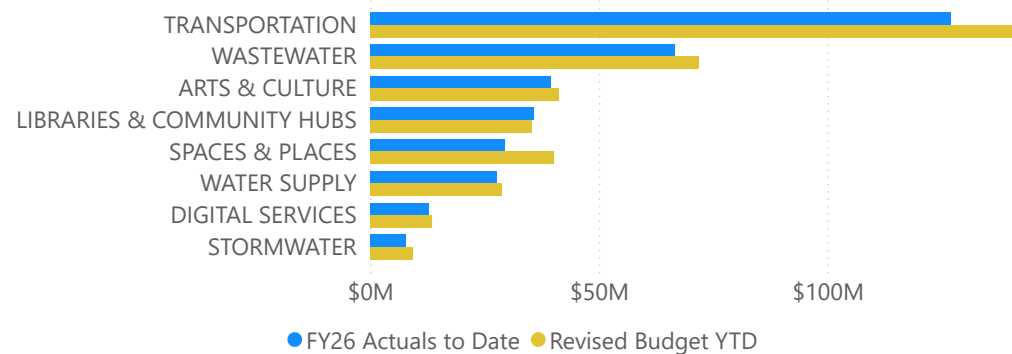
Actuals Current Month	\$41.3M
FY26 Actuals	\$371.3M
FY26 Annual Plan Budget	\$502.4M
FY26 Revised Budget	\$416.4M
FY26 Variance to Annual plan budget	-\$131.2M
FY26 Variance to Revised Budget	-\$45.1M

Capital Programme Financial Performance 2026



● Monthly Actuals ● Monthly Approved Budget — Actuals and Forecast YTD — Approved Budget YTD

Activity Performance Expenditure YTD (Top 8 Activity's by Total Approved Budget)



● FY26 Actuals to Date ● Revised Budget YTD

Capital Programme - 2026 Financial Year - June 2026

Month

June

Fiscal Year

2026

Project Category	FY26 Annual Plan Budget	FY26 Revised Budget	FY26 Actuals	FY26 Variance to Annual Plan	FY26 Variance to Revised budget	Commentary
High Strategic Impact Projects	\$290.9M	\$246.7M	\$231.4M	-\$59.5M	-\$15.2M	See attached high strategic projects for more detail
Balance of Growth Projects	\$37.3M	\$26.6M	\$21.2M	-\$16.1M	-\$5.5M	Actuals lower than budget primarily due to the delay in strategic acquisition of properties and Te Papa spatial plan implementation programme.
Balance of Level of Service Projects	\$61.2M	\$54.0M	\$35.2M	-\$26.0M	-\$18.8M	Actuals lower than budget due reduction in the Public art framework and delays associated with Marine precinct, Badminton BoP indoor facility and Stormwater reactive reserve projects. There has also been write-off of deferred/cancelled transport initiatives resulting from changes to the Government Policy Statement on land transport
Balance of Renewal Projects	\$87.1M	\$69.7M	\$66.4M	-\$20.7M	-\$3.2M	Actuals under budget due to delays in Marine Asset renewals, Library building renewals, Pre seal repairs and Otumoetai rail bridge footpath offset by faster delivery of Wastewater reticulation and Water supply reservoir renewals.
Balance of Capital Delivery by Third Parties Projects	\$9.9M	\$3.8M	\$3.8M	-\$6.1M	-\$0.1M	Actuals under annual plan budget due to delays in the Boulevard project and Kawerod Drive - Taurikura SH 29
Balance of Operational Projects	\$16.1M	\$15.5M	\$13.3M	-\$2.8M	-\$2.2M	Delays in Te Tumu and Keenan road planning budgets and Memorial Park Aquatics facilities.
Total Capital Programme	\$502.4M	\$416.4M	\$371.3M	-\$131.2M	-\$45.1M	
Land Sales	-\$17.6M	-\$12.3M	-\$0.6M	\$17.0M	\$11.7M	Delays in budgeted Elder housing disposal and Asset realisation transactions.
Vested Assets	\$20.8M	\$18.5M	\$6.9M	-\$13.9M	-\$11.6M	Delays in Sands Avenue/The Boulevard, and vesting of other waters and roading assets slower than anticipated.
Total Capital Programme incl Operational, Land Sales and Vested Assets	\$505.7M	\$422.6M	\$377.6M	-\$128.1M	-\$45.0M	

Capital Programme Contingency & Risk - June 2026

Month

June

Fiscal Year

2026

Project Category	FY26 Annual Plan Budget	FY26 Revised Budget
Contingency - CAPEX	\$22.1M	\$6.7M
Contingency - OPEX	\$15.0M	\$0.0M
Risk -CAPEX	\$5.3M	\$0.3M
Risk -OPEX	\$4.6M	\$0.0M
Total Contingency & Risk	\$47.0M	\$7.0M

Delivery Team Group	FY26 Annual Plan Budget	FY26 Revised Budget
Waters	\$0.8M	\$0.1M
Transport	\$32.2M	\$1.9M
Spaces & Places	\$2.1M	\$0.2M
Civic & City Centre	\$11.9M	\$4.7M
Balance of Programme	\$0.0M	\$0.0M
Total	\$47.0M	\$7.0M

High Strategic Impact Project Performance

Reference	FY26 Annual Plan Budget	FY26 Revised Budget	FY26 Actuals	Actual Annual Plan Variance	Actuals Revised Budget Variance
CWEM	\$31,814,227	\$41,166,736	\$40,283,154.63	\$8,468,927.63	-\$883,581
OPAL DRIVE PUMP STATION	\$13,124,936	\$18,037,126	\$17,509,656.28	\$4,384,720.28	-\$527,470
TE MAUNGA WWTP BIOREACTOR 2	\$12,029,400	\$14,245,708	\$13,564,582.65	\$1,535,182.65	-\$681,125
CAMBRIDGE RESVR TRUNK MAIN RELOCATIONS	\$4,962,892	\$4,962,888	\$5,139,084.31	\$176,192.31	\$176,196
TE OKUROA DRIVE EXTENSION TO TE TUMU	\$2,097,704	\$2,199,793	\$2,164,816.95	\$67,112.95	-\$34,976
ART GALLERY DOOR RELOCATION	\$3,340,898	\$3,554,029	\$3,384,373.88	\$43,475.88	-\$169,655
CAMERON ROAD STAGE 2	\$350,000	\$350,004	\$334,364.05	-\$15,635.95	-\$15,640
MANSELS ACCESS & WW RENEWAL MAIN	\$4,439,250	\$4,338,860	\$4,417,107.55	-\$22,142.45	\$78,248
LINKS AVE ARTIFICIAL TURF	\$3,079,381	\$3,075,478	\$2,899,662.96	-\$179,718.04	-\$175,815
SITE A CIVIC ESTABLISHMENT	\$3,757,790	\$2,407,785	\$2,439,963.00	-\$1,317,827.00	\$32,178
CITY CENTRE PUBLIC TRANSPORT HUB	\$2,535,055	\$810,686	\$878,791.31	-\$1,656,263.69	\$68,105
WHAREWAKA	\$1,681,405	\$869,850	-\$40,428.06	-\$1,721,833.06	-\$910,278
WAIRAKEI RISING MAIN	\$2,334,379	\$588,657	\$494,803.52	-\$1,839,575.48	-\$93,853
CONNECTING MOUNT MAUNGANUI	\$2,365,470	\$599,870	\$511,716.97	-\$1,853,753.03	-\$88,153
TURRET ROAD & 15TH AVE CORRIDOR	\$4,655,602	\$2,500,000	\$2,530,482.67	-\$2,125,119.33	\$30,483
MAIN WAIRAKEI PUMP STATION	\$3,831,938	\$1,852,938	\$1,457,112.23	-\$2,374,825.77	-\$395,826
TAURIKURA DRIVE UPGRADE	\$13,559,888	\$10,922,752	\$10,790,069.01	-\$2,769,818.99	-\$132,683
TE MAUNGA LANDFILL CLOSURE	\$3,500,000	\$630,000	\$588,164.57	-\$2,911,835.43	-\$41,835
TE MAUNGA WWTP ELECTRICAL & AERATION	\$4,500,000	\$1,575,848	\$1,458,884.68	-\$3,041,115.32	-\$116,963
BAYPARK MASTER PLAN	\$3,754,588	\$1,148,427	\$530,125.11	-\$3,224,462.89	-\$618,302
GORDON SPRATT MASTER PLAN	\$4,840,028	\$1,465,000	\$1,283,859.80	-\$3,556,168.20	-\$181,140
WATERFRONT CENTRAL PLAZA	\$3,682,857	\$283,561	\$122,093.59	-\$3,560,763.41	-\$161,467
FISHERMANS WHARF	\$3,937,415	\$500,000	\$0.00	-\$3,937,415.00	-\$500,000
GATE PA COMMUNITY CENTRE	\$5,760,601	\$1,860,000	\$1,791,314.10	-\$3,969,286.90	-\$68,686
CENTRAL LIBRARY & COMMUNITY HUB	\$38,212,784	\$33,298,579	\$33,669,445.51	-\$4,543,338.49	\$370,867
CIVIC PLAZA	\$5,251,387	\$1,793,542	\$351,448.37	-\$4,899,938.63	-\$1,442,094
ARTERIAL ROUTE REVIEW AND IMPLEMENTATION	\$5,614,107	\$986,996	\$523,649.74	-\$5,090,457.26	-\$463,346
PAPAMOA EAST INTERCHANGE	\$22,531,405	\$17,031,417	\$16,585,605.15	-\$5,945,799.85	-\$445,812
TAURIKO WEST NETWORK CONNECTIONS	\$79,360,284	\$73,601,816	\$65,752,678.12	-\$13,607,605.88	-\$7,849,138
Total	\$290,905,671	\$246,658,346	\$231,416,582.65	-\$59,489,088.35	-\$15,241,763

Project Budget Adjustment Details in FY26

Approved by	Project Name	FY26 Annual Plan Budget Total	FY26 Revised Budget Total	FY26 Total Budget Adjustment	Reclassified Budget	Carry Forward of Budget from FY25	Reduction of Budget	Deferral of Budget	New Project Budget	Additional Budget on Existing Project	Opex Transferred to Capex	Bring Forward of Budget
Council	15th Ave, Turret Rd & Fraser St Upgrades	0.00m	0.06m	0.06m		0.06m						
Council	Accessibility Hotspots (Active Rec)	0.61m	0.61m	0.00m	0.00m							
Council	Airport Mower Replacements	0.00m	0.07m	0.07m		0.07m						
Council	Apron Resurfacing	0.00m	0.33m	0.33m		0.33m						
Council	Art Gallery Land Purchase	0.00m	3.79m	3.79m		3.79m						
Council	Art Gallery Upgrade	3.34m	0.00m	(3.34m)	(2.89m)	(0.45m)						
Council	Arterial Route Review and Implementation	4.66m	0.40m	(4.26m)		0.03m		(4.29m)				
Council	Artificial Turf installation	3.08m	3.08m	(0.00m)		(0.00m)						
Council	Automated Public Toilet Mngmnt Systems	0.21m	0.29m	0.08m		0.08m						
Council	Beachside Holiday Park Facilities Imps	0.00m	0.01m	0.01m		0.01m						
Council	Beaumaris Boulevard flood mitigation	0.00m	0.05m	0.05m		0.05m						
Council	Bethlehem Rd Stg 2 Reconstruction	0.10m	0.61m	0.51m		0.36m						0.15m
Council	Bethlehem Rd Stg 3 Upgrading	0.10m	0.24m	0.14m		0.15m		(0.01m)				
Council	Bethlehem West: SW Upgrd	0.24m	0.37m	0.13m		0.13m						
Council	Cambridge Rd Reservoir No 4	0.29m	0.21m	(0.08m)	0.00m	0.04m		(0.13m)				
Council	Cambridge Road - Closed Landfill upgrade	0.00m	1.50m	1.50m						1.50m		
Council	Cameron Road Stage 1	1.20m	0.30m	(0.90m)	0.00m		(0.90m)					
Council	Cemetery Crematorium Building	1.43m	1.16m	(0.27m)		0.97m		(1.24m)				
Council	Central Library & Community Hub	38.21m	35.49m	(2.72m)	0.00m	(2.14m)		(0.58m)				
Council	CFIP Memorial Park Aquatics Facility	0.50m	0.15m	(0.35m)	0.00m	(0.04m)		(0.31m)				
Council	CFIP Western Active Reserve Community	0.43m	0.31m	(0.12m)	(0.12m)							
Council	Chapel St WWTP Recuperative Thickening	0.10m	0.00m	(0.10m)				(0.10m)				
Council	City Centre – Historical and Cultural Pr	1.07m	1.07m	0.01m	0.00m	0.01m						
Council	City Centre – Parks, Reserves and Green	1.41m	1.44m	0.02m	0.00m	0.02m						
Council	City Centre – Public Realm Upgrades	1.17m	1.22m	0.06m	0.00m	0.06m						
Council	City Operations Tools, Equipment & Veh	0.07m	0.17m	0.10m		0.10m						
Council	Civic Precinct	4.04m	4.09m	0.04m		0.04m						
Council	Coastal Structures Renewals	1.33m	0.98m	(0.36m)	(0.61m)	0.25m						
Council	Commercial Property Renewals	0.03m	0.09m	0.06m		0.06m						
Council	Compliance H&S, Bding Security, Access	0.80m	1.20m	0.40m		0.40m						
Council	CWEM – Civic Whare	0.41m	0.31m	(0.10m)		(0.10m)						
Council	CWEM – Exhibition & Gallery	15.47m	15.59m	0.13m		0.13m						
Council	CWEM – Museum	11.99m	11.62m	(0.37m)		(0.37m)						
Council	Domain Rd Upgrading	0.00m	0.14m	0.14m	0.00m	0.14m						
Council	Emergency Ops Centre FitOut - Cameron Rd	0.00m	0.38m	0.38m		0.38m						
Council	Farm St placemaking and access improv	0.60m	1.32m	0.72m								0.72m
Council	Fisherman's Wharf	3.94m	0.50m	(3.44m)				(3.44m)				
Council	Gordon Spratt Master Plan	4.84m	3.33m	(1.51m)		(0.01m)		(1.50m)				
Council	Hamilton, Wharf & Durham Footpath Upg	1.62m	1.62m	0.00m		0.00m						
Council	Indoor Courts - 483 Cameron Road	0.21m	0.38m	0.17m		0.11m				0.07m		
Council	Intelligent Transport Systems	0.12m	0.13m	0.01m	(0.00m)	0.01m						
Council	Intersection Kaweroa Dr & SH29 Redwd Opex	17.92m	17.92m	0.00m	0.00m			(4.28m)				4.28m
Council	Intersection btwn Sands & The Boulevard	0.65m	0.00m	(0.65m)				(0.65m)				
Council	Johnson Reserve Pipe Upgrade	1.51m	1.36m	(0.15m)		(0.04m)		(0.11m)				
Council	Main Wairakei Pump Station Papamoa East	3.83m	2.63m	(1.20m)	0.00m	0.05m		(1.25m)				
Council	Maleme St Upgrade	0.40m	0.45m	0.05m		0.06m		(0.01m)				
Council	Marine Asset - Renewals	4.69m	2.04m	(2.65m)	0.00m	0.11m		(2.76m)				

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Council	Marine Parade Boardwalk (Active Rec)	0.22m	0.27m	0.05m		0.05m						
Council	Marine Precinct - Offloading Wharf	5.00m	0.52m	(4.48m)	0.00m			(4.48m)				
Council	Marine Precinct Renewal	11.19m	1.16m	(10.03m)				(10.03m)				
Council	Masonic Park Upgrade	0.20m	0.45m	0.25m		0.25m						
Council	Memorial Park to City Centre Pathway-S1	0.00m	0.00m	0.00m		0.00m						
Council	Merivale Community Centre	1.45m	1.19m	(0.26m)		(0.26m)						
Council	Minor Safety Improvements	0.00m	0.16m	0.16m		0.13m						0.03m
Council	Mount College Pool (Opex)		0.30m	0.30m	0.00m				0.30m			
Council	Mt Maunganui Satellite Depot Set up	0.00m	0.01m	0.01m		0.01m						
Council	New Apron Gates	0.00m	0.87m	0.87m		0.93m		(0.06m)				
Council	New Car Park	0.00m	0.14m	0.14m		0.14m						
Council	New Cremator Including Consents	0.16m	0.08m	(0.08m)		0.07m		(0.15m)				
Council	New Hangar Lease Sites	0.00m	0.21m	0.21m		0.21m						
Council	Ngatai/Bureta intersection safety improv	0.59m	1.74m	1.16m	0.11m	0.05m						1.00m
Council	Office Furniture	0.03m	0.05m	0.02m		0.02m						
Council	Opal Drive Pump Station	13.12m	13.72m	0.59m		(0.14m)						0.73m
Council	Otumoetai Railbridge Footpath Renewal	1.60m	1.72m	0.12m		0.12m						
Council	Papamoa Shared Pathway	0.00m	1.00m	1.00m	0.00m				1.00m			
Council	Parau Farms Extension	0.00m	0.10m	0.10m	0.12m			(0.02m)				
Council	Parton Road footpath widening	0.00m	0.05m	0.05m	0.05m							
Council	Ped/Cycle Counters Maint/Renewal/Install	0.06m	0.12m	0.06m			(0.00m)					0.06m
Council	PEI Land Swap Costs	0.24m	0.27m	0.03m	(0.00m)	0.03m						
Council	PEI Phase 3 Transport	22.53m	22.53m	0.00m		2.17m		(2.17m)				
Council	Playground Shade (Active Rec)	0.49m	0.55m	0.06m		0.06m						
Council	Public Art Framework	1.66m	0.77m	(0.89m)		0.14m	(1.03m)					
Council	Public Toilet Renewals	0.46m	0.42m	(0.03m)		(0.03m)						
Council	Pyes Pa West Keenan Rd access	0.00m	0.07m	0.07m		0.07m						
Council	Reactive works and operational improveme	0.30m	0.33m	0.03m	(0.06m)	0.09m						
Council	Replacement of Fire Truck	1.26m	1.25m	(0.01m)		(0.01m)						
Council	Reserves Space Culture & Storytelling	0.53m	0.83m	0.30m	(0.03m)	0.33m						
Council	Reservoir Seismic Upgrade	0.95m	3.56m	2.61m		0.93m						1.68m
Council	Residential Renewals (excl Elder Hsng)	0.07m	0.18m	0.10m		0.10m						
Council	Right of Access Te Tumu Corridor	0.10m	0.12m	0.02m		0.02m						
Council	Road Resurfacing	0.00m	0.03m	0.03m		0.03m						
Council	S&P Community Building Renewals	0.13m	0.13m	(0.00m)		(0.00m)						
Council	Sands Avenue - The Boulevard to Te Okuro	2.10m	4.30m	2.20m	0.00m	0.18m						2.02m
Council	Ski Data Equipment Upgrade	0.00m	0.10m	0.10m		0.10m						
Council	Smiths Farm New Rising Main	0.30m	0.00m	(0.30m)				(0.30m)				
Council	Stormwater Reticulation Renewals	1.06m	1.10m	0.03m		0.03m						0.03m
Council	Strand Railway Crossing-Central Plaza	0.00m	1.97m	1.97m	2.00m	(0.03m)						
Council	Strand Railway Crossing-North	0.00m	1.54m	1.54m	1.55m	(0.01m)						
Council	Strand Railway Crossing-South	0.00m	0.24m	0.24m	0.24m							
Council	Strand South Reserve	1.66m	0.75m	(0.92m)	(0.24m)		(0.26m)	(0.42m)				
Council	Strand Waterfront Wharewaka	1.68m	0.87m	(0.81m)		(0.06m)		(0.75m)				
Council	Strategic Acquisition Fund Growth (95)	2.67m	3.08m	0.42m		0.42m						
Council	Streetlight WC222 Renewal	2.90m	2.60m	(0.30m)				(0.30m)				
Council	Streetlighting Infill	0.12m	0.20m	0.08m		0.08m						

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Council	SW Inflow Reduction Project	0.08m	0.18m	0.10m		0.10m						
Council	Tauriko Drive Water main upgrade	0.00m	0.08m	0.08m		0.08m						
Council	Tauriko West (Opex)	0.10m	0.03m	(0.08m)		(0.08m)						
Council	Te Maire/Newton Street Link Construction	0.37m	0.36m	(0.00m)	(0.00m)	(0.00m)						
Council	Te Maunga Closed Landfill	3.50m	1.00m	(2.50m)				(2.50m)				
Council	Te Maunga WWTP 2nd Hopper Feed	0.36m	0.43m	0.07m		0.07m						
Council	Te Maunga WWTP Growth Related Upgrades	12.03m	12.52m	0.49m		0.49m						
Council	Te Okuroa Dr - Main Road to Te Tumu	2.10m	2.65m	0.55m	(0.01m)	1.98m		(1.42m)				
Council	Te Papa Spatial Plan Implementation	0.00m	0.06m	0.06m		0.06m						
Council	The Boulevard - between Sands & Te Tumu	0.21m	0.00m	(0.21m)				(0.21m)				
Council	The Boulevard - Stevenson Drive to Sands	2.36m	0.00m	(2.36m)				(2.36m)				
Council	Traffic Signals WC222 Renewals	0.21m	0.27m	0.06m	(0.00m)	0.06m						
Council	Transfer Stations - Minor Works	0.01m	0.01m	(0.00m)		(0.00m)						
Council	TSP Reserves, Walkways & Corridors	0.10m	0.27m	0.17m	0.00m	0.17m						
Council	TSP005 Optimise PT infrastructure	0.00m	0.10m	0.10m		0.09m						0.02m
Council	TSP009 Cambridge Rd Intersection Up Opex	17.52m	15.52m	(2.00m)	(0.00m)			(3.00m)				1.00m
Council	TSP009Northern Access SH29 Cambrdge Opex	21.07m	20.07m	(1.00m)	0.00m			(4.00m)				3.00m
Council	TSP015 Te Tumu Internal Multi Modal BCse	0.00m	0.16m	0.16m		0.16m						
Council	TSP018 Cameron Road Stage 2	0.35m	0.85m	0.50m								0.50m
Council	TSP028 Bus facility imp Tga Crossing	9.92m	10.09m	0.17m		1.31m		(1.14m)				
Council	TSP032 City Centre Transport Hub	2.54m	2.23m	(0.31m)	(0.00m)	0.11m		(0.41m)				
Council	TSP036 Arataki Bus Facility Construction	0.68m	1.30m	0.62m		0.62m						
Council	TSP042 - Safe Network Programme	0.50m	0.88m	0.38m	(0.66m)	0.28m						0.75m
Council	Upgrades to Sports Fields Network	2.47m	2.35m	(0.12m)	(0.08m)	(0.04m)						
Council	Urban Centres Parking Management Plan	0.17m	0.00m	(0.17m)				(0.17m)				
Council	Wairakei Rising Main - Papamoa East.	0.98m	1.03m	0.04m	0.00m	0.04m						
Council	Wairakei Stream Culvert Upgrade	0.50m	1.65m	1.16m		(0.09m)						1.25m
Council	Wairakei Town Centre bus facility	2.19m	0.00m	(2.19m)				(2.19m)				
Council	Water Supply Meter Asset Renewals	1.32m	1.14m	(0.18m)	0.00m	(0.18m)						
Council	Water Supply Reservoir Renewals	3.24m	4.01m	0.77m		0.35m						0.42m
Council	Waterfront Central Plaza	3.08m	2.69m	(0.40m)	(2.00m)	1.60m						
Council	Waterfront Playground/North Reserve	1.50m	0.42m	(1.08m)	(1.55m)	0.47m						
Council	Welcome Bay Road/James Cook Drive	0.00m	0.10m	0.10m	0.10m							
Council	Western Corridor Wastewater Stage 1	0.26m	0.50m	0.24m								0.24m
Council	Willow St Upgrade	0.44m	0.43m	(0.01m)		(0.01m)						
Council	WW Pumpstation Renewals	0.00m	0.32m	0.32m	0.49m			(0.17m)				
Council	WW Reticulation Renewals	7.65m	8.58m	0.93m	0.00m	0.93m						
Total Council		305.26m	282.91m	(22.35m)	(3.58m)	19.58m	(2.20m)	(56.89m)	1.30m	1.56m		17.88m
Chief Executive	Aquatics Network – new capital projects	0.00m	0.36m	0.36m								0.36m
Chief Executive	Arterial Route Review and Implementation	0.43m	0.59m	0.16m	(0.28m)			(0.11m)				0.55m
Chief Executive	Baycourt Upgrade	0.76m	0.00m	(0.76m)				(0.76m)				
Chief Executive	Cameron Rd WS Bulk Watermain	0.00m	0.01m	0.01m								0.01m
Chief Executive	Central Plaza Wharf	0.30m	0.00m	(0.30m)				(0.30m)				
Chief Executive	Churchill Rd Foreshore Sewer (TAU02)	0.00m	0.78m	0.78m								0.78m
Chief Executive	CWEM – Civic Whare	1.68m	4.64m	2.96m								2.96m
Chief Executive	CWEM – Exhibition & Gallery	0.32m	4.75m	4.43m								4.43m
Chief Executive	CWEM – Museum	0.20m	2.92m	2.72m								2.72m

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Chief Executive	Main Wairakei Pump Station Papamoa East		(0.77m)	(0.77m)				(1.15m)				0.38m
Chief Executive	Maleme St Upgrade	0.00m	0.06m	0.06m								0.06m
Chief Executive	Monticola Reserve Toilet Block	0.00m	0.50m	0.50m	0.00m				0.50m			
Chief Executive	New Hangar Lease Sites		0.49m	0.49m								0.49m
Chief Executive	Opal Drive Pump Station		4.32m	4.32m								4.32m
Chief Executive	Site A Civic Establishment	3.70m	2.35m	(1.35m)			(0.75m)	(0.60m)				
Chief Executive	Stmwtr Netwrk Capacity Upgrade Otumoetai	0.08m	0.23m	0.15m	0.15m							
Chief Executive	Stmwtr Netwrk Capacity Upgrade Tga exist	0.27m	0.17m	(0.10m)	(0.10m)							
Chief Executive	Stmwtr Netwrk Capacity Upgrades Papamoa	0.32m	0.17m	(0.15m)	(0.15m)							
Chief Executive	Tauriko West High Level Watermain	3.11m	4.00m	0.89m								0.89m
Chief Executive	Tauriko West Pump Station Rising Main	2.47m	4.35m	1.88m	0.00m							1.88m
Chief Executive	Te Maunga WWTP Clarifier 3	0.42m	0.68m	0.26m								0.26m
Chief Executive	Te Maunga WWTP Electrical Power Upgrade	3.00m	0.66m	(2.34m)	(0.06m)			(2.27m)				
Chief Executive	Te Maunga WWTP Growth Related Upgrades		1.72m	1.72m								1.72m
Chief Executive	Te Maunga WWTP Headworks	1.12m	2.35m	1.23m				(0.47m)				1.70m
Chief Executive	Te Papa SW Nwk Upg & Land acquisition	0.08m	0.18m	0.10m	0.10m							
Chief Executive	Water Pipe Asset Renewals	6.68m	7.43m	0.75m								0.75m
Chief Executive	WC WW Strategy Stage 1A	0.03m	0.68m	0.65m								0.65m
Chief Executive	Western Corridor Stage 1 West	0.08m	0.30m	0.22m	0.00m							0.22m
Chief Executive	WS Joyce Rd Mini Hydro	0.00m	0.09m	0.09m								0.09m
Chief Executive	WW Pumpstation Renewals	3.29m	2.23m	(1.06m)	(0.28m)			(0.78m)				
Chief Executive	WW Reticulation Renewals		3.40m	3.40m	1.78m							1.62m
Chief Executive	Waste Infrastructure (Opex)		0.29m	0.29m					0.29m			
Total Chief Executive		28.32m	49.92m	21.60m	1.15m		(0.75m)	(6.44m)	0.79m			26.85m
General Manager	Art Gallery Upgrade	0.00m	2.89m	2.89m	2.89m							
General Manager	Arterial Route Review and Implementation	0.53m	0.00m	(0.53m)				(0.53m)				
General Manager	Ashley Place new footpath	0.40m	0.35m	(0.05m)	0.35m			(0.40m)				
General Manager	B18 Upgrades	0.32m	0.21m	(0.11m)				(0.11m)				
General Manager	Badminton BoP (indoor facility) not TCC	2.05m	0.12m	(1.94m)				(1.94m)				
General Manager	Barrier Arm and security camera	0.00m	0.04m	0.04m					0.04m			
General Manager	Baycourt Upgrade	0.27m	0.00m	(0.27m)				(0.27m)				
General Manager	Baypark Master Planning	2.61m	0.00m	(2.61m)				(2.61m)				
General Manager	Beaumaris Boulevard flood mitigation		(0.02m)	(0.02m)				(0.02m)				
General Manager	Bethlehem West: SW Upgrd		(0.14m)	(0.14m)				(0.14m)				
General Manager	Bulk Fund (Opex)	10.41m		(10.41m)	(10.41m)							
General Manager	Bus Shelter Renewals	0.06m	0.06m	0.00m	0.00m							
General Manager	Business Improvements AI	0.00m	0.27m	0.27m	0.27m							
General Manager	Business Improvements Data & Info	0.00m	0.18m	0.18m	0.18m							
General Manager	Cambridge Rsvr trunk main relocations	3.27m	3.27m	0.00m	0.00m							
General Manager	Cemetery Car Park	0.41m	0.00m	(0.41m)				(0.41m)				
General Manager	Cemetery Chapel	0.10m	0.00m	(0.10m)				(0.10m)				
General Manager	Cemetery Crematorium Building		(1.00m)	(1.00m)				(1.00m)				
General Manager	CFIP Western Active Reserve Community	0.00m	(0.10m)	(0.10m)				(0.10m)				
General Manager	Chadwick Rd / Cameron Rd Watermain link	1.05m	0.25m	(0.80m)				(0.80m)				
General Manager	Chapel Street Esplanade Walkway/Cycleway	0.68m	0.05m	(0.63m)				(0.63m)				
General Manager	City Centre – Historical and Cultural Pr		(0.31m)	(0.31m)	(0.22m)		(0.09m)					
General Manager	City Centre – Parks, Reserves and Green		(0.89m)	(0.89m)	1.02m			(1.91m)				

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General Manager	City Centre – Public Realm Upgrades		(0.80m)	(0.80m)	(0.80m)							
General Manager	City Centre Transportation Development	0.50m	0.41m	(0.09m)	0.00m		(0.09m)					
General Manager	Civic Administration Building	0.20m	0.07m	(0.13m)	(0.13m)							
General Manager	Civic Building IT Infrastructure	0.00m	0.13m	0.13m	0.13m							
General Manager	Civic Precinct	1.21m	(2.29m)	(3.50m)				(3.50m)				
General Manager	Coastal Structures Renewals	0.00m	0.06m	0.06m	0.40m			(0.35m)				
General Manager	Coastal Water Trunk Mains 1	0.50m	0.07m	(0.44m)				(0.44m)				
General Manager	Coastal Water Trunk Mains 2	0.28m	0.04m	(0.24m)				(0.24m)				
General Manager	Construction of Belk Rd RAB	1.00m	0.00m	(1.00m)	0.00m		(1.00m)					
General Manager	Corporate Sustainability Demonstration	0.38m	0.07m	(0.32m)	(0.32m)							
General Manager	CWEM – Civic Whare	0.45m	0.00m	(0.45m)				(0.45m)				
General Manager	CWEM – Exhibition & Gallery	1.31m	0.71m	(0.60m)				(0.60m)				
General Manager	CWEM – Museum	0.00m	0.63m	0.63m							0.63m	
General Manager	Domain Rd Upgrading		(0.09m)	(0.09m)				(0.09m)				
General Manager	Emergency Ops Centre FitOut - Cameron Rd		0.06m	0.06m						0.06m		
General Manager	Emissions Reduction Programme	0.00m	0.32m	0.32m	0.32m							
General Manager	ERP Ozone	0.00m	5.43m	5.43m	5.43m							
General Manager	ERP SAP	0.00m	0.00m	0.00m	0.00m							
General Manager	Expansion of paid parking zones	0.14m	0.10m	(0.04m)				(0.04m)				
General Manager	Farm St placemaking and access improv	0.00m	(0.36m)	(0.36m)	0.00m			(0.36m)				
General Manager	Freshwater Mngmnt Tool establishment	0.20m	0.07m	(0.13m)				(0.13m)				
General Manager	Gargan Road Widening	0.08m	0.00m	(0.08m)			(0.08m)					
General Manager	Gate Pa Community Centre	5.76m	1.86m	(3.90m)				(3.90m)				
General Manager	Girven Road pedestrian crossing upgrade	0.60m	0.39m	(0.21m)	0.00m			(0.21m)				
General Manager	GIS Capital Project	0.11m	0.12m	0.01m	0.00m							0.01m
General Manager	Gordon Spratt Master Plan	0.00m	(1.86m)	(1.86m)	0.00m			(1.86m)				
General Manager	Hairini Bus Lane Operational Change	0.11m	0.10m	(0.01m)				(0.01m)				
General Manager	Historic Village Grounds Developments	0.65m	0.36m	(0.29m)				(0.29m)				
General Manager	Historic Village Renewals	0.64m	0.64m	0.00m	0.00m							
General Manager	Intersction Kaweroa Dr & SH29 Redwd Opex	0.17m	(2.83m)	(3.00m)				(3.00m)				
General Manager	IT Hardware	1.82m		(1.82m)	(1.82m)							
General Manager	Joyce Rd WSTP Technology Renewal	0.50m	0.00m	(0.50m)				(0.50m)				
General Manager	Kaweroa Dr - Taurikura/SH29 (DC funded)	3.00m	1.57m	(1.43m)	0.00m			(1.43m)				
General Manager	Keenan Rd 22-31 (Opex)	0.50m	0.26m	(0.23m)				(0.23m)				
General Manager	Laboratory Equipment Renewals	0.02m	0.02m	0.00m	0.00m							
General Manager	Library Archive Offste Climate Con Space	0.56m	0.62m	0.05m								0.05m
General Manager	Library Buildings Renewals	1.33m	0.23m	(1.10m)	0.00m			(1.10m)				
General Manager	Library Stock (Priority 1)	1.12m	1.07m	(0.05m)				(0.05m)				
General Manager	Live Travel Information System	0.08m	0.06m	(0.02m)	0.00m			(0.02m)				
General Manager	Local Wastewater Network Upgrades	0.22m	0.14m	(0.08m)	0.00m			(0.08m)				
General Manager	Maleme St Transfer Station Renewals	0.07m	0.03m	(0.04m)				(0.04m)				
General Manager	Mansels Road WW Construction & Renewal	4.44m	4.34m	(0.10m)				(0.10m)				
General Manager	Marine Asset - Renewals		(0.32m)	(0.32m)				(0.32m)				
General Manager	Marine Precinct - Offloading Wharf		(0.52m)	(0.52m)				(0.52m)				
General Manager	Marine Precinct Renewal		(1.16m)	(1.16m)				(1.16m)				
General Manager	Maxwells Road railway crossing upgrade	0.08m	0.00m	(0.08m)	(0.03m)			(0.05m)				
General Manager	Merivale Community Centre		(0.15m)	(0.15m)			(0.13m)	(0.03m)				

Project Budget Adjustment Details in FY26

Approved by	Project Name	FY26 Annual Plan Budget Total	FY26 Revised Budget Total	FY26 Total Budget Adjustment	Reclassified Budget	Carry Forward of Budget from FY25	Reduction of Budget	Deferral of Budget	New Project Budget	Additional Budget on Existing Project	Opex Transferred to Capex	Bring Forward of Budget
General Manager	Merivale Community Reserve	0.52m	0.39m	(0.13m)			(0.13m)					
General Manager	Minor Safety Improvements	0.00m	0.46m	0.46m	1.27m			(0.81m)				
General Manager	Miro Street parking enhancements	1.20m	0.52m	(0.68m)	0.00m		(0.68m)					
General Manager	Mount College Pool (Opex)	2.59m	2.48m	(0.11m)				(0.11m)				
General Manager	Mount Maunganui Facade and Entrance Upgr	0.16m	0.00m	(0.16m)				(0.16m)				
General Manager	Mount Maunganui Library Extension	1.35m	0.15m	(1.20m)				(1.20m)				
General Manager	Mount Town Centre Toilets Installation	1.89m	0.32m	(1.57m)				(1.57m)				
General Manager	Mt Maunganui Parking Man Plan	0.19m	0.00m	(0.19m)				(0.19m)				
General Manager	Mt Maunganui Reservoir	0.34m	0.18m	(0.16m)				(0.16m)				
General Manager	Mt Maunganui WS Main Upgrade	0.32m	0.10m	(0.22m)	0.00m			(0.22m)				
General Manager	New Apron Gates		(0.49m)	(0.49m)				(0.49m)				
General Manager	New camera installations	0.09m	0.08m	(0.01m)	0.00m			(0.01m)				
General Manager	New Cremator Including Consents		(0.03m)	(0.03m)				(0.03m)				
General Manager	New Power Centre & Airfield Lighting	0.00m	0.07m	0.07m					0.05m	0.03m		
General Manager	Newton St & Hewletts Rd gravity main upg	0.55m	0.40m	(0.15m)				(0.15m)				
General Manager	Ngatai Rd early learning pedestrian cross	0.05m	0.02m	(0.04m)	0.00m			(0.04m)				
General Manager	Ntwrk Capacity Upg Mt Maung Plan	0.31m	0.19m	(0.12m)				(0.12m)				
General Manager	Ntwrk Capacity Upg Otumoetai area Plan	0.32m	0.20m	(0.12m)				(0.12m)				
General Manager	Off-road Carpark Resurfacing & Rehab	0.16m	0.04m	(0.13m)				(0.13m)				
General Manager	Ohauiti Road safety & accessibility impr	0.04m	0.01m	(0.03m)	0.00m			(0.03m)				
General Manager	Opal Drive to Te Maunga Rising Main	0.34m	0.18m	(0.16m)				(0.16m)				
General Manager	Oropi & Joyce WTP supply trunks	0.40m	0.17m	(0.23m)				(0.23m)				
General Manager	Oropi Forest & Mountain Bike Trail Works	0.69m	0.57m	(0.12m)				(0.12m)				
General Manager	Oropi Trunk Main Upgrade	1.46m	1.10m	(0.37m)	0.00m			(0.37m)				
General Manager	Otumoetai Railbridge Footpath Renewal		(1.49m)	(1.49m)	(0.03m)			(1.46m)				
General Manager	Parks & Reserves Renewals	1.41m	1.41m	0.00m	0.00m							
General Manager	Parks & Reserves Renewals - Structures	1.01m	1.01m	(0.00m)	(0.00m)							
General Manager	Parks Roading Renewals	0.28m	0.28m	0.00m	0.00m							
General Manager	Parton Road footpath widening		(0.02m)	(0.02m)				(0.02m)				
General Manager	Pavement Rehabilitation WC214	6.00m	6.83m	0.83m	0.83m							
General Manager	Ped/Cycle Counters Maint/Renewal/Install		(0.01m)	(0.01m)				(0.01m)				
General Manager	PEI Phase 3 Transport		(5.50m)	(5.50m)			(5.50m)					
General Manager	Play AIP	1.75m	0.56m	(1.19m)	(0.71m)			(0.48m)				
General Manager	Pre Seal Repairs WC111	3.50m	2.67m	(0.83m)	(0.83m)							
General Manager	Project & Program Management System	0.53m	0.20m	(0.33m)				(0.33m)				
General Manager	Pump Stations Catchment 2 Papamoa East	0.17m	0.00m	(0.17m)				(0.17m)				
General Manager	Pyes Pa West Pond 12B - Construction	0.34m	0.14m	(0.20m)				(0.20m)		0.00m		
General Manager	Reserves AIP	0.51m	0.45m	(0.06m)	0.00m			(0.06m)				
General Manager	Reserves Investing Spaces for Community	0.10m	0.00m	(0.10m)				(0.10m)				
General Manager	Reserves Space Culture & Storytelling		(0.19m)	(0.19m)	0.03m			(0.22m)				
General Manager	Reservoir Seismic Upgrade		(2.42m)	(2.42m)	(0.72m)			(1.70m)				
General Manager	Residential & Commercial Bdg Renewals	0.03m	0.03m	0.00m	0.00m							
General Manager	Right of Access Te Tumu Corridor		(0.03m)	(0.03m)				(0.03m)				
General Manager	Road resurfacing WC212	3.87m	3.90m	0.03m	0.03m							
General Manager	Safe & Secure Enterprise Platforms	0.00m	3.00m	3.00m	3.00m							
General Manager	Safe and Secure Infrastructure	0.00m	4.45m	4.45m	4.45m							
General Manager	Safer school journeys Mt Maunganui Inter	0.25m	0.10m	(0.15m)	(0.14m)			(0.01m)				

Project Budget Adjustment Details in FY26

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General Manager	Sands Avenue - The Boulevard to Te Okuro		(1.18m)	(1.18m)			(1.18m)					
General Manager	Ski Data Equipment Upgrade		(0.03m)	(0.03m)			(0.03m)					
General Manager	Stormwater Levy - Reactive Reserve	2.00m	0.29m	(1.71m)				(1.71m)				
General Manager	Stormwater Reticulation Renewals		(0.49m)	(0.49m)				(0.49m)				
General Manager	Strand Railway Crossing-Central Plaza		(1.97m)	(1.97m)	(0.20m)			(1.77m)				
General Manager	Strand Railway Crossing-North		(1.54m)	(1.54m)	(1.17m)			(0.36m)				
General Manager	Strand Railway Crossing-South		(0.24m)	(0.24m)	(0.24m)							
General Manager	Strand South Reserve		(0.41m)	(0.41m)				(0.41m)				
General Manager	Strategic Acquisition Fund Growth (95)		(1.38m)	(1.38m)				(1.38m)				
General Manager	Strategic Acquisition Non Growth (95)	2.67m	0.21m	(2.45m)				(2.45m)				
General Manager	Streetlight WC222 Renewal		(0.30m)	(0.30m)				(0.30m)				
General Manager	Streetlighting Infill		(0.16m)	(0.16m)				(0.16m)				
General Manager	Sustainability & Waste Renewals	0.01m	0.08m	0.08m								0.08m
General Manager	Tauriko Business Park Land Costs	0.19m	0.00m	(0.19m)	0.00m			(0.19m)				
General Manager	Taurikura Dr - Construction	0.06m	0.00m	(0.06m)				(0.06m)				
General Manager	Taurikura Drive - Road Widening 1S	0.33m	0.00m	(0.33m)	0.00m			(0.33m)				
General Manager	TBE Footpaths in industrial area	0.10m	0.05m	(0.05m)				(0.05m)				
General Manager	Te Maire/Newton Street Link Construction		(0.17m)	(0.17m)	0.05m			(0.17m)				
General Manager	Te Maunga Closed Landfill		(0.37m)	(0.37m)				(0.37m)				
General Manager	Te Maunga WWTP 2nd Hopper Feed	0.44m	0.31m	(0.13m)				(0.13m)				
General Manager	Te Maunga WWTP Aeration Upgrade Stage 1	1.50m	0.85m	(0.65m)				(0.65m)				
General Manager	Te Maunga WWTP Electrical Power Upgrade	0.00m	0.06m	0.06m	0.06m							
General Manager	Te Maunga WWTP Upgrade Marine Outfall	0.42m	0.13m	(0.29m)				(0.29m)				
General Manager	Te Okuroa Dr - Main Road to Te Tumu		(0.45m)	(0.45m)	0.01m		(0.46m)					
General Manager	Te Papa Inten SW Upg Priority Dev Areas	0.85m	0.44m	(0.41m)	(0.05m)			(0.36m)				
General Manager	Te Tumu (Opex)	0.54m	0.15m	(0.39m)				(0.39m)				
General Manager	Testable Backflow Renewals	0.22m	0.22m	0.00m	0.00m							
General Manager	TRMP Implementation Projects Bulk Fund	0.58m	0.40m	(0.17m)	0.00m			(0.17m)				
General Manager	TSP Reserves, Walkways & Corridors	1.00m	0.00m	(1.00m)				(1.00m)				
General Manager	TSP002 Connecting Mt Maunganui	2.00m	0.40m	(1.60m)	0.00m			(1.60m)				
General Manager	TSP007 Turret Rd 15th Ave multimodal imp	4.66m	2.50m	(2.16m)				(2.16m)				
General Manager	TSP009 Intersection Kaweroa Dr & SH29	11.46m	10.46m	(1.00m)				(1.00m)				
General Manager	TSP009 WC Ring Rd - Land Acq	3.35m	2.35m	(1.00m)	0.00m			(1.00m)				
General Manager	TSP015 Te Tumu Internal Multi Modal BCse		(0.16m)	(0.16m)				(0.16m)				
General Manager	TSP018 Cameron Road Stage 2		(0.50m)	(0.50m)			(0.35m)	(0.15m)				
General Manager	TSP028 Bus facility imp Tga Crossing	3.64m	0.83m	(2.81m)	(0.89m)		(1.91m)					
General Manager	TSP029 - Belk Road Futureproofing	0.78m	0.00m	(0.78m)				(0.78m)				
General Manager	TSP032 City Centre Transport Hub		(1.42m)	(1.42m)	0.00m		(1.42m)					
General Manager	TSP036 Arataki Bus Facility Construction	0.00m	(1.26m)	(1.26m)	(0.00m)			(0.02m)				
General Manager	TSP038 Speed Management Plan Implementn	0.11m	0.89m	0.79m	0.89m		(0.08m)	(0.02m)				
General Manager	TSP043 - Whiore Ave Upgrade (Opex)	4.08m	1.68m	(2.40m)				(2.40m)				
General Manager	TTOC Renewals (ICT element)	0.02m	0.02m	0.00m	0.00m							
General Manager	Turret Rd strategic watermain link	0.29m	0.08m	(0.21m)				(0.21m)				
General Manager	Upgrades to Sports Fields Network		0.08m	0.08m	0.08m							
General Manager	Wairakei Corridor Landscaping	0.77m	0.09m	(0.68m)				(0.68m)				
General Manager	Wairakei Reticulation Mains	0.26m	0.08m	(0.18m)				(0.18m)				
General Manager	Wairakei Rising Main - Papamoa East.	1.35m	(0.44m)	(1.79m)				(1.79m)				

Project Budget Adjustment Details in FY26

Approved by	Project Name	FY26 Annual Plan Budget Total	FY26 Revised Budget Total	FY26 Total Budget Adjustment	Reclassified Budget	Carry Forward of Budget from FY25	Reduction of Budget	Deferral of Budget	New Project Budget	Additional Budget on Existing Project	Opex Transferred to Capex	Bring Forward of Budget
General Manager	Wairakei Stream - Overflow to Kaituna	0.64m	0.44m	(0.20m)				(0.20m)				
General Manager	Wairakei Stream Culvert Upgrade	0.00m	(0.15m)	(0.15m)				(0.15m)				
General Manager	Wairakei Stream Landscape Cultural Plan	0.37m	0.07m	(0.30m)				(0.30m)				
General Manager	Waste Minimisation Infrastructure	0.02m	0.02m	0.00m	0.00m							
General Manager	Water Supply Bulk Fund	0.55m	0.46m	(0.09m)				(0.09m)				
General Manager	Water Supply Meter Asset Renewals		(0.21m)	(0.21m)				(0.21m)				
General Manager	Water Supply Reservoir Renewals		(0.30m)	(0.30m)	0.72m			(1.02m)				
General Manager	Waterfront Central Plaza	0.60m	(2.40m)	(3.00m)		(0.00m)		(3.00m)				
General Manager	Welcome Bay Road/James Cook Drive		(0.05m)	(0.05m)				(0.05m)				
General Manager	WS Network Renewal & Upgrades- CBD	1.60m	1.43m	(0.17m)				(0.17m)				
General Manager	WW Reticulation Renewals		(1.78m)	(1.78m)	(1.78m)							
General Manager	WWTP Renewals	1.21m	1.03m	(0.18m)	0.00m			(0.18m)				
General Manager	15th Ave SW pipe upgrade	0.00m	0.02m	0.02m	0.05m			(0.03m)				
General Manager	Quail Ridge SW Reserve access track	0.00m	0.05m	0.05m					0.05m			
General Manager	Airport Renewals	0.00m	0.01m	0.01m					0.01m			
General Manager	Renewals Regulation Monitoring		0.01m	0.01m					0.01m			
General Manager	Strand Railway Crossing - Central Plaza		0.80m	0.80m	0.80m							
General Manager	Strand Railway Crossing - North		0.40m	0.40m	0.40m							
General Manager	Strand Railway Crossing - South		0.40m	0.40m	0.40m							
Total General Manager		131.55m	47.74m	(83.81m)	3.59m	(0.00m)	(13.36m)	(75.00m)	0.15m	0.09m	0.63m	0.14m
Trust Board	Art Gallery Upgrade		0.67m	0.67m						0.67m		
Trust Board	Central Library & Community Hub		(2.20m)	(2.20m)	0.00m		(2.20m)					
Total Trust Board			(1.53m)	(1.53m)	0.00m		(2.20m)			0.67m		
No Change		37.32m	37.32m	0.00m	0.00m							0.00m
Grand Total		502.45m	416.36m	(86.09m)	1.15m	19.58m	(18.51m)	(138.33m)	2.24m	2.32m	0.63m	44.87m

Project Contingency Budget Adjustment Details in FY26

Project Name	Contingency Notes	FY26 Annual Plan Contingency Budget Total	FY26 Revised Contingency Budget Total	FY26 Total Contingency Budget Adjustment	Reclassification of Contingency Budget	Carry Forward of Contingency Budget from FY25	Reduction of Contingency Budget	Deferral of Contingency Budget	Bring Forward of Contingency Budget
TSP007 Turret Rd 15th Ave multimodal imp	Not required in FY26 so deferred to a later year	0.66m	0.00m	-0.66m				-0.66m	
TSP028 Bus facility imp Tga Crossing	Release of Contingency, deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	4.02m	0.00m	-4.02m	-2.45m		-1.19m	-0.38m	
TSP036 Arataki Bus Facility Construction	Release of Contingency and reallocation of contingency not previously budgeted separately	0.00m	0.00m	0.00m	0.19m		-0.19m		
Cameron Road Stage 1	Reallocation of contingency not previously budgeted separately	0.00m	0.30m	0.30m	0.30m				
TSP032 City Centre Transport Hub	Not required in FY26 so deferred to a later year	0.41m	0.00m	-0.41m				-0.41m	
Cemetery Crematorium Building	Not required in FY26 so deferred to a later year	0.24m	0.00m	-0.24m				-0.24m	
Central Library & Community Hub	Release of Contingency & reclassifying of contingency budget to cover design/implementation cost	7.85m	3.90m	-3.96m	-1.76m		-2.20m		
Civic Precinct	Not required in FY26 so deferred to a later year	1.21m	0.00m	-1.21m				-1.21m	
Masonic Park Upgrade	Carry forward of unspent contingency from FY25	0.00m	0.23m	0.23m		0.23m			
Baycourt Upgrade	Not required in FY26 so deferred to a later year	0.26m	0.00m	-0.26m				-0.26m	
Waterfront Central Plaza	Reclassifying of contingency budget to cover design/implementation cost and deferred to a later year	0.74m	0.00m	-0.74m	-0.50m			-0.24m	
Hamilton, Wharf & Durham Footpath Upg	No change	0.16m	0.16m	0.00m					
Site A Civic Establishment	Not required in FY26 so deferred to a later year	0.57m	0.08m	-0.48m				-0.48m	
Art Gallery Upgrade	Reclassifying of contingency budget to cover design/implementation cost	0.43m	0.00m	-0.43m	-0.43m				
Chapel Street Esplanade Walkway/Cycleway	Not required in FY26 so deferred to a later year	0.08m	0.00m	-0.08m				-0.08m	
Domain Rd Upgrading	Reallocation of contingency not previously budgeted separately and deferred to a later year	0.00m	0.00m	0.00m	0.02m			-0.02m	
The Boulevard - Stevenson Drive to Sands	Not required in FY26 so deferred to a later year	0.06m	0.00m	-0.06m				-0.06m	
Sands Avenue - The Boulevard to Te Okuro	Bring forward from later year, release of Contingency & reclassifying of contingency budget to cover design/implementation cost	0.00m	0.00m	0.00m			-0.05m		0.05m
Te Okuroa Dr - Main Road to Te Tumu	Release of Contingency, deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	1.98m	0.00m	-1.98m	-0.53m		-0.02m	-1.42m	
PEI Phase 3 Transport	Release of Contingency, deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	3.96m	0.00m	-3.96m			-1.79m	-2.17m	
Intersection btwn Sands & The Boulevard	Not required in FY26 so deferred to a later year	0.06m	0.00m	-0.06m				-0.06m	
PEI Land Swap Costs	Reallocation of contingency not previously budgeted separately	0.00m	0.04m	0.04m	0.04m				
Emergency Ops Centre FitOut - Cameron Rd	Carry forward of unspent contingency from FY25	0.00m	0.02m	0.02m		0.02m			
Mount Maunganui Library Extension	Not required in FY26 so deferred to a later year	0.26m	0.00m	-0.26m				-0.26m	
Minor Safety Improvements	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.02m			-0.02m	
Pavement Rehabilitation WC214	No change	0.50m	0.50m	0.00m					
Traffic Signals WC222 Renewals	Reallocation of contingency not previously budgeted separately	0.00m	0.04m	0.04m	0.04m				
Otumoetai Railbridge Footpath Renewal	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.26m			-0.26m	
Te Maire/Newton Street Link Construction	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.05m			-0.05m	
TSP038 Speed Management Plan Implementation	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.02m			-0.02m	
Arterial Route Review and Implementation	Not required in FY26 so deferred to a later year	0.53m	0.00m	-0.53m				-0.53m	
Reactive works and operational improvement	Reallocation of contingency not previously budgeted separately	0.00m	0.05m	0.05m	0.05m				
Farm St placemaking and access improv	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.20m			-0.20m	
Miro Street parking enhancements	Release of Contingency and reallocation of contingency not previously budgeted separately	0.00m	0.05m	0.05m	0.18m		-0.13m		
Ashley Place new footpath	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.01m	0.01m	0.07m			-0.06m	
Given Road pedestrian crossing upgrade	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.06m	0.06m	0.09m			-0.03m	
Maxwells Road railway crossing upgrade	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.01m			-0.01m	
Ohauiti Road safety & accessibility impr	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.01m			-0.01m	
Ngatai Rd early learning pedestrian cross	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.01m			-0.01m	
Fisherman's Wharf	Not required in FY26 so deferred to a later year	1.00m	0.00m	-1.00m				-1.00m	
Marine Precinct - Offloading Wharf	Reallocation of contingency not previously budgeted separately and deferred to a later year	0.00m	0.00m	0.00m	0.09m			-0.09m	
Memorial Park to City Centre Pathway-S1	Carry forward of unspent contingency from FY25	0.00m	0.00m	0.00m		0.00m			
Gordon Spratt Master Plan	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.38m			-0.38m	
Gate Pa Community Centre	Not required in FY26 so deferred to a later year	0.17m	0.00m	-0.17m				-0.17m	
Waterfront Playground/North Reserve	Reclassifying of contingency budget to cover design/implementation cost	0.10m	0.00m	-0.10m	-0.10m				
Upgrades to Sports Fields Network	Reclassifying of contingency budget to cover design/implementation cost	0.20m	0.00m	-0.20m	-0.20m				
Indoor Courts - 483 Cameron Road	Carry forward of unspent contingency from FY25	0.06m	0.12m	0.07m		0.07m			
Baypark Master Planning	Not required in FY26 so deferred to a later year	0.23m	0.00m	-0.23m				-0.23m	
Strand Waterfront Wharewaka	Not required in FY26 so deferred to a later year	0.28m	0.17m	-0.10m				-0.10m	
Strand Railway Crossing-North	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.20m			-0.20m	
Papamoa Shared Pathway	Reallocation of contingency not previously budgeted separately	0.00m	0.10m	0.10m	0.10m				
Monticcola Reserve Toilet Block	Reallocation of contingency not previously budgeted separately	0.00m	0.05m	0.05m	0.05m				

Project Contingency Budget Adjustment Details in FY26

Project Name	Contingency Notes	FY26 Annual Plan Contingency Budget Total	FY26 Revised Contingency Budget Total	FY26 Total Contingency Budget Adjustment	Reclassification of Contingency Budget	Carry Forward of Contingency Budget from FY25	Reduction of Contingency Budget	Deferral of Contingency Budget	Bring Forward of Contingency Budget
Residential & Commercial Bdg Renewals	Reallocation of contingency not previously budgeted separately	0.00m	0.00m	0.00m	0.00m				
Merivale Community Centre	Carry forward, Release of Contingency & reclassifying of contingency budget to cover design/implementation cost	0.24m	0.07m	-0.17m		-0.05m	-0.13m		
Water Supply Reservoir Renewals	Carry forward of unspent contingency from FY25 & deferred to a later year	0.26m	0.00m	-0.26m		0.26m		-0.52m	
Streetlight WC222 Renewal	No change	0.11m	0.11m	0.00m					
TTOC Renewals (ICT element)	Reallocation of contingency not previously budgeted separately	0.00m	0.00m	0.00m	0.00m				
Live Travel Information System	Reallocation of contingency not previously budgeted separately	0.00m	0.01m	0.01m	0.01m				
New camera Installations	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.01m			-0.01m	
Intelligent Transport Systems	Reallocation of contingency not previously budgeted separately	0.00m	0.02m	0.02m	0.02m				
CFIP Western Active Reserve Community	No change	0.00m	0.00m	0.00m					
Laboratory Equipment Renewals	Reclassification of contingency budget to cover equipment costs	0.01m	0.00m	-0.01m	-0.01m				
Water Supply Meter Asset Renewals	Reclassifying of contingency budget to cover design/implementation cost	0.28m	0.00m	-0.28m	-0.28m				
Testable Backflow Renewals	Reclassifying of contingency budget to cover design/implementation cost	0.08m	0.00m	-0.08m	-0.08m				
Tauriko Business Park Land Costs	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.03m			-0.03m	
TSP009 Intersection Kaweroa Dr & SH29	No change	0.20m	0.20m	0.00m					
Kaweroa Dr - Taurikura/SH29 (DC funded)	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.45m			-0.45m	
Construction of Belk Rd RAB	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.15m			-0.15m	
Bethlehem Rd Stg 2 Reconstruction	Reallocation of contingency not previously budgeted separately	0.00m	0.00m	0.00m					
TSP009 WC Ring Rd - Land Acq	Reallocation of contingency not previously budgeted separately	0.00m	0.50m	0.50m	0.50m				
Western Corridor Stage 1 West	Reclassifying of contingency budget to cover design/implementation cost	0.05m	0.00m	-0.05m	-0.05m				
WWTP Renewals	No change	0.14m	0.14m	0.00m					
TSP029 - Belk Road Futureproofing	Not required in FY26 so deferred to a later year	0.02m	0.00m	-0.02m				-0.02m	
Taurikura Drive - Road Widening 1S	Reallocation of contingency not previously budgeted separately & deferred to a later year	0.00m	0.00m	0.00m	0.05m			-0.05m	
TSP009 Northern Access SH29 Cambridge O	Not required in FY26 so deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	4.03m	0.00m	-4.03m	-0.03m			-4.00m	
TSP009 Cambridge Rd Intersection Up Opex	Not required in FY26 so deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	3.38m	0.00m	-3.38m	-0.38m			-3.00m	
TSP043 - Whiore Ave Upgrade (Opex)	Not required in FY26 so deferred to a later year	1.64m	0.00m	-1.64m				-1.64m	
Intersction Kaweroa Dr & SH29 Redwd Opex	Not required in FY26 so deferred to a later year & reclassifying of contingency budget to cover design/implementation cost	10.58m	0.00m	-10.58m	-3.47m			-7.11m	
GIS Capital Project	Reallocation of contingency not previously budgeted separately	0.00m	0.01m	0.01m	0.01m				
		47.01m	6.95m	-40.06m	-6.64m	0.53m	-5.69m	-28.30m	0.05m

9.3 Q4 (Year End) Capital Programme Performance

File Number: A20695405

Author: Alex Johnston, Team Leader CPAD

Authoriser: Craig Rice, Chief Operating and Financial Officer

Mike Seabourne, Head of Transport

PURPOSE OF THE REPORT

1. To update the Committee on the Q4 (Year End) performance of the capital programme.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Q4 (Year End) Capital Programme Performance".
-

EXECUTIVE SUMMARY

2. Programme delivery is aligned with the revised budget 2025/26 of \$416.4 million. At the end of the financial year (30 June), year-end expenditure totalled \$371.3 million, being 10.8% less than the revised budget. Full capital project financial performance for the financial year 2025/26 refers to the separate "Fourth Quarter Financial Monitoring" report.
3. High-level information on capital project performance is provided in **Attachment 1 – Q4 (EOY) Capital Programme Performance**. Of the 205 active projects, nine are currently assessed with an overall red status. Most of these projects remain in the planning and design phase, where there are opportunities to achieve value for money through scope refinement and procurement decisions. The most significant risk to delivery of the capital programme continues to be cost escalation. Although fuel prices have largely stabilised, projects "on hold" remain vulnerable to future cost increases as market conditions and construction costs continue to evolve. Additional details on all red status projects can be found in **Attachment 2 – Red Status Projects**.
4. There are 11 projects 'on hold', pending funding or further decisions. The number of projects 'on hold' has decreased since the last quarter by seven projects. The list of 'on hold' projects is provided in **Attachment 3 - On Hold Projects**.
5. **Attachment 4 – Complete Project List** provides a full list of all active projects including their status for information purposes.

Procurement activity remained consistent with expected year-end levels during the April to June period, as business units sought to complete planned procurement activities and commit approved budgets prior to year end. Across the Transport and Major Projects, Spaces and Places, Digital, Waste and Waters portfolios, approximately 41 procurement activities with a combined value of more than \$20 million were progressed.

The quarter saw a diverse mix of procurement approaches, including 18 direct appointments, eight closed contest procurement processes, three openly advertised tenders, two panel-based procurements, two procurements undertaken through the CPP Agreement, and 12 exemption approvals. Procurement activity supported a broad range of Council outcomes, including transport infrastructure, community facilities, digital services, waste management, and waters projects.

Notable activities included the procurement of the TToMP Library and Community Hub Project, Speed Management Plan Physical Works, and Waste Education Services, alongside a range of panel engagements and direct appointments supporting operational and capital delivery programmes. Procurement activity ranged from smaller specialist engagements valued at approximately \$10,000 through to significant projects exceeding \$1 million. Regional collaboration also continued during the quarter, with TCC and Western Bay of Plenty District Council jointly progressing two procurement initiatives.

In addition to the procurement activities completed during the quarter, a number of significant procurement processes remain underway across the Strategic Partnerships, Growth and Facilities portfolios. Most of the activity has focussed on the RFx stage of the procurement process. No notable procurements were let in the last quarter.

Within the Consultancy Services portfolio, all engagements were direct appointments to consultancies already operating under established Master Services Agreements. A total of 20 direct appointments were made, with a combined value of approximately \$3.3 million. Expenditure was primarily concentrated within the Waters, Major Projects, Spaces and Places, and Transport business units

6. Cost escalation continues to be monitored as a key programme risk, particularly for activities exposed to fuel, freight, construction materials and contractor delivery costs. While fuel supply remains stable, ongoing market volatility has the potential to place pressure on both capital and operational budgets.

Current forecasts indicate that the overall capital programme remains deliverable within approved budgets. However, some projects may require ongoing review of scope, contingency allowances and delivery timing as cost pressures emerge and market conditions evolve.

Transport related activities remain the area most exposed to cost escalation due to the fuel intensive nature of construction activities and reliance on petroleum-based materials. These pressures continue to be actively monitored across both renewal and capital investment programmes.

Council has implemented enhanced controls around contractor claims and cost escalation requests to ensure consistent assessment, transparency and protection of Council's commercial position. Cross council monitoring involving Finance, Commercial, Risk and operational teams is also helping to identify emerging pressures early and support informed decision making.

Project teams continue to pursue value for money opportunities through procurement strategies, scope optimisation and careful management of contingencies. These measures are intended to minimise the impact of cost escalation on programme delivery while maintaining value for ratepayers.

7. **Digital Services - Exiting Ozone Programme Update**

The Exiting Ozone Programme is progressing well overall, focused on removing the risk of Council's legacy ERP system (Ozone) by migrating its remaining business processes and revenue onto a modern, supportable platform, with full completion targeted for FY28.

Highlights: The Grants & Subsidies Revenue project, which moved processes supporting ~\$130m of revenue p.a. onto the SAP Finance platform and laid the foundation for other business lines, was delivered and went live at the end of March 2026, under its P70 "likely case" budget. The Animal Management and Service Management (CCM) projects are both in delivery and tracking on budget, albeit with some risk. The Parking Revenue Project has entered Discovery, with planning and design starting July 2026.

Financials: The programme costs are in line with plan, at \$5.1m of FY26 actuals against a \$5.4m annual plan budget, with a total project budget of \$15.5m.

Risks: The Animal Management project carries risk due to a tight vendor timeframe. The Service Management (CCM) project go-live carries risk as there is no obvious suitable pre-Christmas window due to high-priority competing initiatives from October to December. In-flight projects are also exposed to the Digital Services restructure, potentially affecting team continuity. Risks for each project are being actively managed via their respective Steering Groups.

8. **Cost of Stopping Infrastructure Projects – Executive Summary**

The Cost of Stopping is an independent economic report prepared by Shamubeel Eaqub and commissioned by Civil Contractors New Zealand, Infrastructure New Zealand and Water New Zealand. While the report was commissioned by industry organisations and reflects an advocacy interest in sustained infrastructure investment, it provides evidence that is relevant to Council's monitoring role. The report examines the economic impacts of delaying or cancelling infrastructure projects and highlights risks such as construction cost escalation, loss of industry capability, and delayed community benefits. These findings help inform Council's understanding of the potential consequences of investment decisions.

Key Findings

Stop start investment between 2000 and 2025 is estimated to have cost New Zealand \$11.8 billion, with a potential range of \$6.1 billion to \$17.6 billion.

These costs arise through three main channels:

- Construction cost inflation during delays
- Loss of industry capability and productivity
- Delayed benefits to communities and infrastructure users.

Why Stopping Projects Costs So Much

- Skills and capability are lost when workers leave the industry. Restarting projects requires rehiring, retraining, and rebuilding teams.
- Design work, consents, and planning can expire during delays and may need to be repeated.
- Construction inflation means projects become more expensive when restarted later.
- Supply chains weaken when there is no reliable pipeline of work, particularly for small and medium-sized businesses.
- Communities wait longer for improved transport, water, resilience, and public services

Our Programme Insights and Performance (PI&P) team alongside Finance will review some of the projects that have been delayed and will provide their findings and insights at the next CDC meeting.

Use the cost of stopping calculator [The Cost of Stopping — Scenario Tool](https://civilcontractors.co.nz/cost-of-stopping-report-delaying-infrastructure-comes-with-a-hefty-price-tag/10912-815fbd10-efad-4ac6-bdf7-7a410e45759d/)

<https://civilcontractors.co.nz/cost-of-stopping-report-delaying-infrastructure-comes-with-a-hefty-price-tag/10912-815fbd10-efad-4ac6-bdf7-7a410e45759d/>

9. PI&P continues to evolve from a traditional project assurance function into a strategic Programme Management Office focused on improving delivery confidence, performance and outcomes across Council's capital programme. The recent name change from the Capital Programme Assurance Division, together with the move into the Infrastructure Group, strengthens executive oversight and places the function closer to project delivery activities.

A new Portfolio and Project Management (PPM) system is currently in the planning phase. Once implemented, it will provide a single source of truth for project information, including schedules, milestones, risks and performance data. This will enable Council to monitor and manage overall project delivery performance, not just financial performance, providing greater visibility of progress, risks, outcomes and benefits across the capital programme. The system will improve the quality and consistency of reporting, support better decision making, and enhance organisational accountability for delivery.

These changes will help Council strengthen project governance, improve alignment between projects and strategic priorities, and continue to build organisational maturity in portfolio, programme and project management.

BACKGROUND

10. This report is for monitoring and reporting purposes to show Council's performance of projects against Annual Plan and Long-Term Plan budgets up to the end financial year 2025/2026

TE AO MĀORI APPROACH

11. This report has no direct impact on Council's Te Ao Māori approach. It relates to internal project performance monitoring and assurance arrangements, focusing on governance, reporting, and executive oversight of project delivery. The matters addressed do not change policy, decision-making frameworks, service delivery, or engagement practices with mana whenua, and do not affect outcomes, rights, or interests for Māori. As such, no specific Te Ao Māori considerations are triggered by this report.

CONSULTATION / ENGAGEMENT

12. This report is made public.

SIGNIFICANCE

13. 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.
14. 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 matter.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

15. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.

ENGAGEMENT

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

Click here to view the [TCC Significance and Engagement Policy](#)

ATTACHMENTS

1. **Q4 (EOY) Capital Programme Performance** - [↓](#) 
2. **Red Status Projects - A20794320** [↓](#) 
3. **On Hold Projects - A20794316** [↓](#) 
4. **Complete Project List - A20794318** [↓](#) 

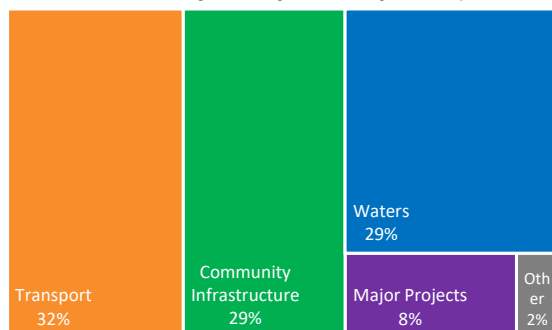


Q4 (EOY) Capital Programme Performance

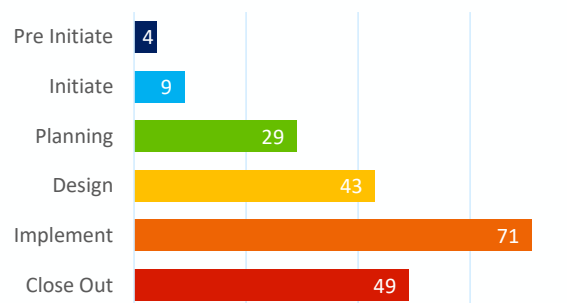
City Delivery Committee 5th August 2026

Capital Programme FY26 Budget

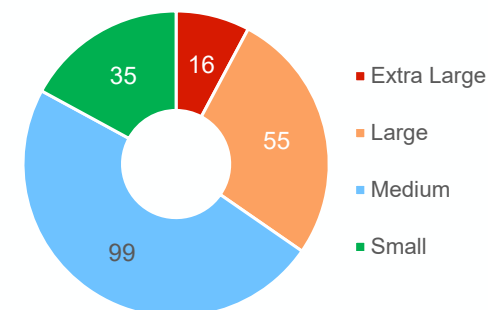
Active Projects by Delivery Groups



Active Project by Lifecycle Stage (June)



Active Project by Size



	Overall Status	Actuals (FY)	Revised Budget (FY)	FY Variance	Active	On Hold	Red Status
Major Projects		\$ 164.1m	\$ 177.2m	-7%	16	1	1
Transport		\$ 48.1m	\$ 58.2m	-17%	58	2	2
Waters		\$ 102.3m	\$ 109.9m	-7%	68	3	4
Community Infrastructure		\$ 31.2m	\$ 38.0m	-18%	59	5	2
Digital Services		\$ 12.7m	\$ 13.3m	-5%	-	-	-
Balance (other)		\$ 12.9m	\$ 19.8m	-35%	4	-	-
Overall		\$ 371.3m	\$ 416.4m	-11%	205	11	9

FY25/26 revised budget excludes land sales, vested assets and BVL new capital offset



Community Infrastructure Risk & Opportunities

Risks	Opportunities
• It is always a challenge to manage stakeholder expectations of what can be achieved and delivered within the available budgets, to ensure the best outcomes for the key stakeholders and wider community are achieved. The delivery team, engages with a wide range stakeholders (including Mana Whenua) through the planning, design and delivery process. This ensures stakeholders are informed and across design changes and the implications on budgets. The team stays focused to ensure the best overall community outcome is reached that balances community expectations with project costs to deliver value. • Providing a secure pipeline of work allows council to have robust discussions with the supply chain around cost and efficiency. Uncertainty in the delivery programme means that council can lose this opportunity. • Uncertainty in the project pipeline may cause funders may reallocate money to other projects, which means the external funding may no longer be available to council, so those projects if they proceed may do so at a higher capital cost to council. • Current cost uncertainty due to world wide supply uncertainly is starting to impact costs, with escalation requests from construction contracts, and some suppliers wanting to charge additional delivery surcharges. Additional escalation is being added as a risk item for future project budgets	• Spaces and Places, has two procurement arrangements to enable good engagement with the supply chain, through both our panel agreements and Construction Project Partnership (CPP). This allows us to have robust conversations about projects with the supply chain and ensure value is delivered to the community • Community Infrastructure projects tend to be attractive to external funding agencies (TECT, gaming trusts etc), due to the positive outcomes that are delivered to the community. This funding is used offset any council funded project budget. Spaces and Places provides updates of potential projects to funders proactively to gauge interest in any funding proposals. • Ensuring the scope of projects are correct and reflect not only the requirements of stakeholders but also the best outcome for the community and reflect value for money. For example, the recent relocation of the waterfront toilets, reused a community asset into an area a high demand (Pacific Park Playground) without purchasing a new toilet block.

Community Infrastructure FY2025/26 Projects

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Gate Pa Community Centre	1.8m	5.8m	1.9m	31%	Planning / Consenting Delays	4.0m	8.0m	8.0m	7.8m	(0.2m)
Gordon Spratt Master Plan	1.3m	4.8m	1.5m	27%	Design / Technical Issues	6.1m	10.6m	10.6m	10.0m	(0.6m)
Baypark Master Plan ³	0.5m	3.8m	1.1m	14%	Strategic / Governance Decision Making	4.3m	36.1m	47.4m	47.4m	0.0m
Waterfront Central Plaza	0.1m	3.7m	0.3m	3%	Strategic / Governance Decision Making	2.2m	10.3m	9.7m	6.4m	(3.3m)
Links Ave Artificial Turf	2.9m	3.1m	3.1m	94%	Savings / Delivered Under Budget	8.4m	8.6m	8.6m	8.4m	(0.2m)
Play AIP	0.7m	2.1m	1.0m	34%	Weather / Unforeseen Site Conditions	0.7m	30.9m	30.9m	30.9m	0.0m

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

³ Reporting and forecast reflects approved spend as part of council resolution 14 July 2025

⁴ Includes any forecast unspent project contingency and risk allowances that are part of the total project budget.

Community Infrastructure FY2025/26 Projects continued

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Badminton BoP (Indoor Facility)	0.1m	2.1m	0.1m	6%	Strategic / Governance Decision-Making	0.1m	5.2m	5.2m	5.2m	0.0m
Mount Maunganui Public Toilets	0.1m	1.9m	0.3m	7%	Weather / Unforeseen Site Conditions	0.1m	2.5m	2.4m	2.4m	0.0m
Cemetery Crematorium Building	0.2m	1.4m	0m	12%	Strategic / Governance Decision-Making	0.4m	18.7m ⁵	2.7m	2.4m	(0.3m)
City Centre – Parks, Reserves and Green Space	0m	1.4m	0.1m	0%	Strategic / Governance Decision-Making	0m	8.0m	7.4m	7.4m	0.0m
Mount Maunganui Library Extension	0.3m	2.8m	0.4m	11%	Dependencies / Third Parties	2.0m	3.1m	3.1m	3.1m	0.0m
City Centre – Public Realm Upgrades, Placemaking and Community Amenities	0.3m	1.2m	0.3m	23%	Strategic / Governance Decision-Making	0.7m	16.9m	16.5m	16.5m	0.0m

¹ Includes all historic multi-year spend to the end 2026

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³ Reporting and forecast reflects approved spend as part of council resolution 14 July 2025

⁴ Includes any forecast unspent project contingency and risk allowances that are part of the total project budget.

⁵ Cemetery Crematorium Building shows 18.7m in the LTP as this was the total master plan budget at the time, these budgets have since been re allocated and 2.7m is the total budget for this project

Community Infrastructure FY2025/26 Projects continued

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Te Papa Spatial Plan Implementation	0m	1.1m	0.2m	1%	Strategic / Governance Decision-Making	7.1m	10.6m	9.7m	9.7m	0.0m
Kennedy / Hastings Road Res Land Purch	0.0m	0.6m	0.6m	0%	Dependencies / Third Parties	2.9m	3.5m	3.5m	3.5m	0.0m
Papamoa Shared Pathway	0.9m	0m	1.0m	NA	New Budget	0.9m	0.0m	0.0m	0.9m	0.9m
Renewals	7.2m	8.5m	8.3m	85%	Weather / Unforeseen Site Conditions	55.9m	136.6m	136.0m	136.0m	0.0m
Balance of Community Infrastructure Programme	14.8m	18.5m	17.7m	80%	Dependencies / Third Parties	142.8m	409.3m	460.1m	460.1m	0.0m
Total	31.2m	62.7m	37.9m	50%		239.6m	713.5m	761.9m	758.2m	(3.7m)

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

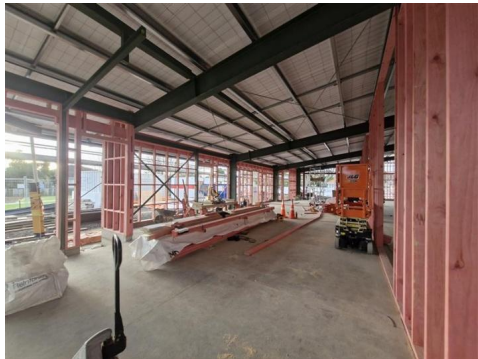
³ Reporting and forecast reflects approved spend as part of council resolution 14 July 2025

⁴ Includes any forecast unspent project contingency and risk allowances that are part of the total project budget.

Community Infrastructure Key Projects

Project	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Gate Pa Community Centre	Construction of the Gate Pa Community Centre is progressing well precast concrete and structural steel are largely complete, with the roof going up the first week of July.		Implement	Late 2026
Gordon Spratt Master Plan	Detailed design has been completed, building consent application has been lodged. Recent flood zone updates have triggered the need for a resource consent. Review of project costings being undertaken.		Design	Late 2026
Baypark Master Plan	The Baypark programme received initial approval to proceed from Council on 14 July 2025. The project was presented back to Council on 12 May 2026, with approval granted to progress the Netball facility, Speedway pits, East carpark, Arena extension, and new Truman Lane entrance. Final construction costs are to be reported back to Council for endorsement.		Design	Late 2027
Links Ave Artificial Turf	Project is complete currently in the 12 month defects period.		Close Out	Nov 25
Waterfront Central Plaza	Value engineering opportunities have been explored within the design to reduce overall costs. Awaiting direction from EM's.		Design	Late 26

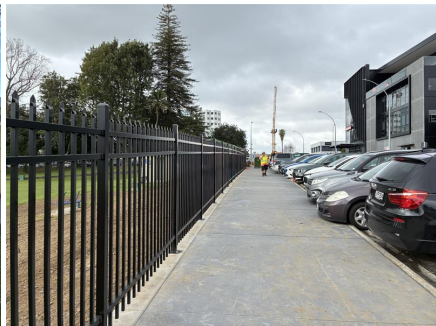
Community Infrastructure Highlights



Gate Pa Community Centre



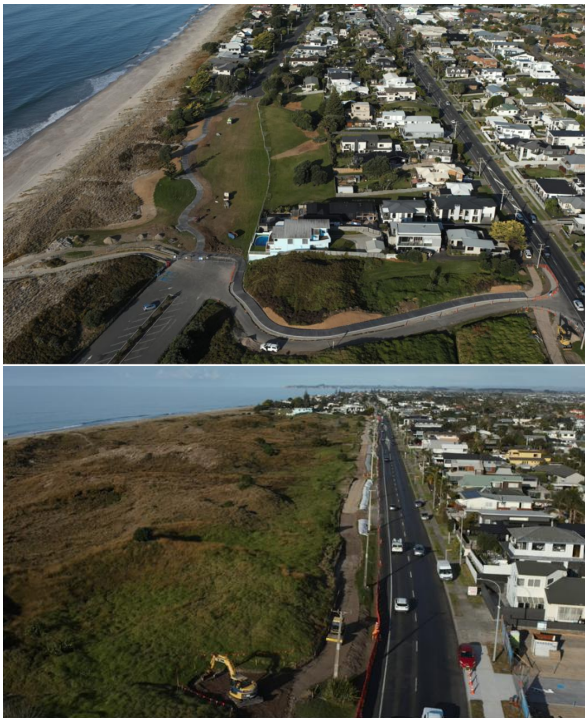
Wharepai Domain Improvements



New Kiln Shed at the Historic Village



Community Infrastructure Highlights



Taylor Reserve Upgrade and Papamoa Shared Path



Bayfair Reserve Improvements

Tauranga City

Waters Risk & Opportunities

Risks	Opportunities
• Bringing forward infrastructure investment to support the Te Tumu Urban Growth Area (UGA) may require other priority projects within the Water Services Strategy to be deferred in order to maintain prudent debt-to-revenue ratios. If development within Te Tumu does not proceed as anticipated, this could create a significant gap in the programme and reduce the delivery of planned benefits. Mitigation options are currently being assessed. • Global market uncertainty, including ongoing geoGovernance instability, continues to place pressure on material costs and supply chains. In addition, the establishment of Water Organisations across New Zealand is expected to increase demand for specialist professional services and contractor resources. Strategic procurement arrangements will continue to be leveraged to provide suppliers with greater certainty and support resource availability. • The transition to the joint Tauranga City Council/Western Bay of Plenty District Council Water Organisation presents a short-term risk of disruption to programme delivery and performance. Close coordination with the Local Water Done Well transition programme will be essential to ensure systems, processes and capabilities are in place to support a smooth transition and maintain service delivery.	• The Waters Programme comprises a diverse portfolio of projects that provide valuable professional development opportunities for staff. With effective workforce planning and support, the programme can strengthen internal capability, improve retention, and build long-term organisational resilience. • The transition to a joint Water Organisation creates opportunities to further leverage strategic procurement initiatives. Increased funding certainty across the Water Services Strategy can provide greater confidence for delivery partners to invest in workforce development and capability, supporting improved efficiency, capacity and value for money across the sector. • The adoption of emerging technologies, such as spray-applied structural pipeline liners, presents opportunities to renew and maintain assets more efficiently while minimising disruption to communities. Advances in digital technologies and data analytics also offer opportunities to improve decision-making, enhance asset management practices, and drive operational efficiencies.

Waters FY2025/26 Projects

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Opal Drive Pump Station	17.5m	13.1m	18.0m	133%	Delivery / Construction acceleration	35.2m	38.5m	37.7m	36.7m	(1.0m)
Te Maunga WWTP Bioreactor 2	13.6m	12.0m	14.2m	113%	Delivery / Construction acceleration	46.9m	55.1m	52.0m	51.6m	(0.4m)
WW Reticulation Renewals	9.3m	7.7m	10.2m	122%	Delivery / Construction acceleration	46.3m	158.7m	154.3m	154.3m	0.0m
Water Pipe Asset Renewals	7.3m	6.7m	7.4m	109%	Delivery / Construction acceleration	53.7m	83.4m	120.7m	120.7m	0.0m
Cambridge Reservoir Trunk Main Relocations	5.1m	5.0m	5.0m	104%	Delivery / Construction acceleration	7.8m	83.2m	82.5m	80.1m	(2.4m)
Te Maunga WWTP Electrical & Aeration	1.5m	4.5m	1.6m	32%	Dependencies / Third Parties	1.9m	8.4m	10.2m	9.1m	(1.1m)
Main Wairakei Pump Station	1.5m	3.8m	1.9m	38%	Procurement / Contractor Market	5.6m	43.9	41.4m	41.4m	0.0m
Tauriko West High Level Watermain	4.3m	3.1m	4.0m	137%	Delivery / Construction acceleration	4.8m	10.1m	10.2m	9.0m	(1.2m)
Pyes Pa West Dam 5 And Wetland 5	2.2m	2.6m	2.6m	83%	Delivery / Construction issues	13.2m	16.8m	16.1m	16.1m	0.0m

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

Waters FY2025/26 Projects continued

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Tauriko West Temporary pump station rising main- initial stage	3.7m	2.5m	4.4m	150%	Delivery / Construction acceleration	4.7m	5.8m	6.8m	6.1m	(0.7m)
Wairakei Rising Main	0.5m	2.3m	0.6m	21%	Dependencies / Third Parties	2.3m	13.1m	20.1m	14.1m	(6.0m)
WWTP Renewals	0.7m	1.4m	1.2m	55%	Delivery / Construction issues	10.8m	25.9m	26.0m	26.0m	0.0m
Te Maunga WWTP Headworks	2.5m	1.1m	2.4m	221%	Delivery / Construction acceleration	6.0m	80.1m	81.1m	92.0m	10.9m
Te Maunga WWTP Picket Fence Thickner	0.9m	0.8m	0.7m	107%	Delivery / Construction acceleration	2.3m	4.6m	3.2m	3.2m	0.0m
Wairakei Corridor Landscaping	0.1m	0.8m	0.1m	10%	Dependencies / Third Parties	5.7m	8.0m	7.6m	8.0m	0.4m
Maleme Street Upgrade	0.6m	0.4m	0.5m	140%	Delivery / Construction acceleration	0.9m	14.1m	4.7m	3.0m	(1.7m)
Balance of Waters	31.2m	41.0m	35.2m	76%	Various	731.4m	2,201.8m	2,175.8m	2,175m	(0.8m)
Total	102.3m	108.7m	109.9m	94%		978.3m	2,853.6m	2,850.5m	2,846.5m	(4.0m)

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

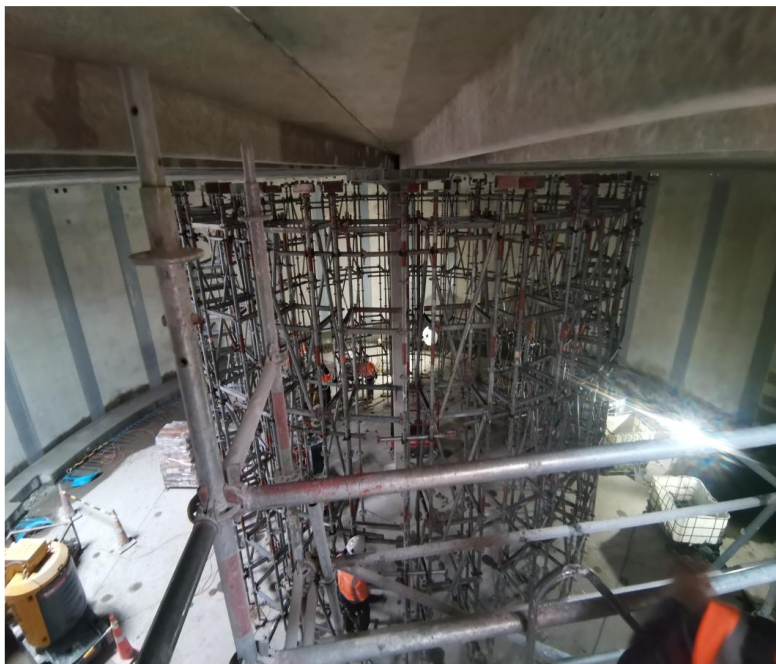
Waters Key Projects

Project	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Main Wairakei Pump Station	Project is progressing well. Detailed Design is complete and the construction contract has been awarded. Enabling works to commence late July and main works to commence in August. There is some localised resistance to the location of the site compound and laydown area that is being worked through. The laydown area has been consented.		Implement	31 Aug 2029
Opal Drive Pump Station	The project is slightly behind schedule. Commissioning of the new pump station is complete, minor finishing works underway. Planning for the demolition of the old PS is also underway. Estimated cost to complete is close to WoL budget, current EAC is within budget.		Implement	31 Aug 2027
Wairakei Rising Main	Contract awarded and working to finalise preliminary design. ECI contractor engaged Engagement with tangata whenua ongoing		Design	30 Jun 2029
Mansels Access & WW Renewal Main	The Mansels project is complete. Close out report and lessons learned being produced.		Close Out	30 Apr 2026

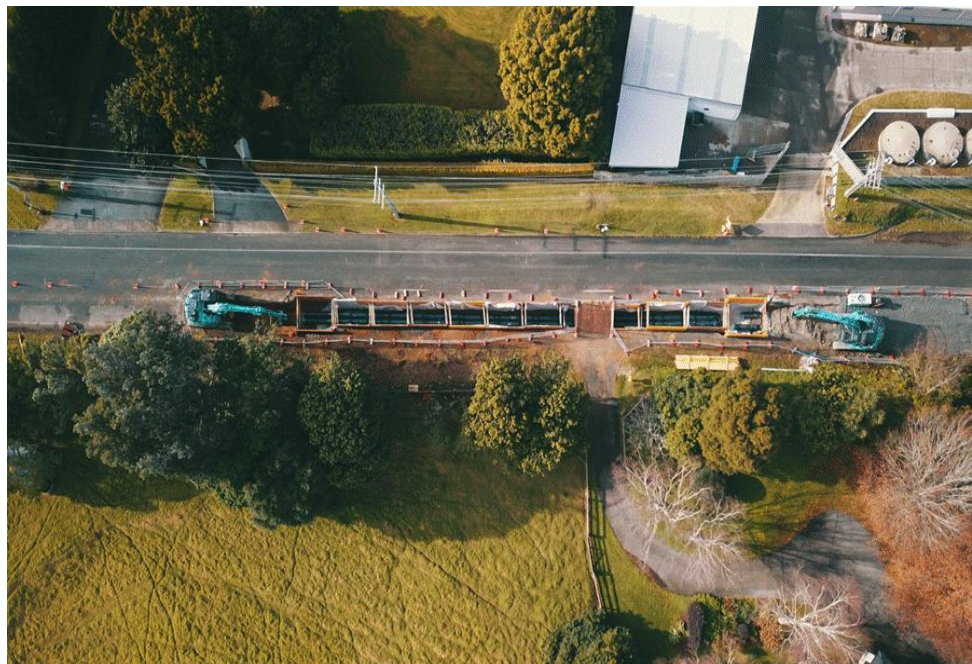
Waters Key Projects

Project	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Te Maunga WWTP Bioreactor 2	Scope is well defined and on project is on track for completion Dec 2026. Financial - The FY27 budget is very tight and will rely on a carry forward approval of \$681K. Forecast EAC is just within budget if it is insufficient approval to be made up by underspends elsewhere in the Te Maunga programme will be sought.		Implement	30 Jun 2027
Te Maunga WWTP Electrical & Aeration	Works underway under Bioreactor 2 contract. Scope is well defined. Risk are stable and being managed.		Implement	15 Dec 2026
Cambridge Reservoir Trunk Main Relocations	The project is progressing well. The full alignment has now been secured and progress towards completing the design of all sections is advancing well. An ECI contractor is engaged to support the design process and deliver physical works. We are also working with NZTA and a developer to deliver two short sections of the alignment. The project is tracking to programme and EAC is within budget.		Design	30 Jun 2029

City Waters Highlights – Water Supply



Waikite Reservoir: Seismic Upgrade



Cambridge Road Twin Watermain

City Waters Highlights – Stormwater



Gravatt Road Culverts



Dam 5 Wetland

City Waters Highlights – Wastewater



Opal Drive Pump Station



Churchill Foreshore Sewer (3rd Ave section)

Transport FY2025/26 Projects

	FY26**					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date* (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP** (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Taurikura Drive Upgrade ²	10.8m	13.6m	10.9m	80%	Savings / Delivered Under Budget	13.4m	30.4m	30.7m	27.2m	(3.5m)
Pavement Rehabilitation WC214	7.4m	6.5m	7.3m	114%	Dependencies / Third Parties	47.8m	138.8m	136.0m	137.1m	1.1m
Arterial Route Review and Implementation ²	0.5m	5.6m	1.0m	9%	Design / Technical Issues	0.7m	10.8m	10.8m	10.8m	0.0m
Pre Seal Repairs WC111	2.2m	3.5m	2.7m	62%	Dependencies / Third Parties	14.7m	66.6m	62.5m	63.4m	0.9m
TSP009 WC Ring Rd section within TBE	2.4m	3.3m	2.4m	70%	Dependencies / Third Parties	14.6m	15.6m	15.6m	15.6m	0.0m
Kaweroa Dr – Taurikura / SH29	1.6m	3.0m	1.6m	52%	Dependencies / Third Parties	1.6m	3.0m	3.0m	3.0m	0.0m
City Centre Public Transport Hub ²	0.9m	2.5m	0.8m	35%	Savings / Delivered Under Budget	5.2m	16.2m	14.7m	12.7m	(2.0m)

* Includes all historic multi-year spend to the end of 2026

** Reflects budgets to the end of FY34 and is subject to future Annual Plan / Long-term plan decision making, impacting phasing and inflationary allowances.

¹ Relates to scope of current works only. Variance not considered as future scope in LTP not sufficiently understood to update here.

² Proposed amendments to budget have been progressed since the close off for Mar '26 financials. This will align forecasts with budgets in FY26.

³ Cost to complete only relates to the current stage. Future works to connect to Te Tumu are not considered.

⁴ Of the 12.3m Forecast variance \$3.2m is saving 00

Transport FY2025/26 Projects

	FY26**					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date* (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP** (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Te Okuroa Drive Extension To Tumu ²	2.2m	2.1m	2.2m	103%	Scope Change / Project Definition	5.5m	9.1m	9.1m	8.6m	(0.5m)
Otumoetai Railbridge Footpath Renewal	0.2m	1.6m	0.2m	14%	Dependencies / Third Parties	0.7m	3.5m	4.2m	3.0m	(1.2m)
New Transportation Model	0.2m	1.1m	1.1m	16%	Information / Data Issues	5.8m	14.3m	14.3m	8.8m	(5.5m)
Construction of Belk Rd RAB	0.0m	1.0m	0.0m	0%	Dependencies / Third Parties	0.0m	1.0m	1.0m	1.0m	0.0m
Balance of Transport	19.9m	33.1m	28.0m	60%	Various	363.5m	1,020.1m	1,029.3m	935.5m	(93.8m)
Total	48.1m	76.9m	58.2m	63%		473.6m	1,329.3m	1,331.1m	1,226.6m	(104.5m)

* Includes all historic multi-year spend to the end of 2026

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³ Cost to complete only relates to the current stage. Future works to connect to Te Tumu are not considered.

⁴ Of the 12.3m Forecast variance \$3.2m is saving 00

Transport Risk & Opportunities

Risks		Opportunities
Funding & Pipeline Uncertainty Continues from previous CDC (Improving) – The programme of minor safety works will be presented to Council in early August to confirm projects to be progressed in FY27. In parallel prioritised safety, accessibility, optimisation, and public transport programmes are being prepared for NZTA's next three-year funding round. Funding uncertainty remains a key risk. Council will have an opportunity to review programmes following the October submissions and before final bids are lodged in December. Reliance on Third Parties Continues from previous CDC (No change) - A number of projects involve either new electrical assets or changes to existing assets (pole relocations etc). Changes to Powerco processes mean that TCC now has less control and visibility over the design / approvals process introducing programme and sequencing risks. Projects Spanning Financial Years Continues from previous CDC (No Change) - Currently projects are typically allowed for in the Annual Plan as commencing and being completed in a single financial year. This limits the ability to stagger design and physical works coming to the market. This can constrain supplier availability and programme optimisation, increasing the risk of delivery inefficiency and reduced value for money.	Fuel / Bitumen Supply Minor Safety – Some impact of fuel cost increases has been seen in recent tenders although the impact of this appears to have been offset at least in part by contractors looking to secure forward works. Medium Projects – Contractors have indicated that they will seek to recover these costs although it is generally expected that the contracts will limit TCC exposure in this space. Network Op's – Most claims for increased costs related to fuel have been dealt with using BAU contractual processes. Cost fluctuations have been started early for one contract which was just a few months from the planned start of these payments - as the supplier was judged to be heavily exposed and critical to completing our programme on time and within budget and quality parameters. Impact of Projects on Network Performance Recent projects with high impact on travel times appear to have heightened community awareness of the impact of our projects on the network and resulted in increasing feedback in this regard.	Packaged Procurements Whilst there remains some clarification required in regard to pipeline of Minor Safety type projects, due to work completed to date there is a much greater opportunity to package both design and physical works projects to increase efficiency in delivery and secure more favorable pricing. Internal Resources Continues from previous CDC (No change) - The Transport Projects and Engineering Services teams have continued to adopt partial or fully self-delivery models for project delivery. This results in reduced reliance on external consultants and strengthened capability and capacity within existing teams, improving delivery resilience and knowledge retention.

Transport Key Projects

Project	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Arterial Route Review and Implementation	The project is currently on-track with no issues to be raised. Currently project is in preliminary design phase.		Design	March 2027
Taurikura Drive Upgrade	Construction is complete.		Close Out	March 2026
City Centre Public Transport Hub	Project is now fully completed. Remaining works includes closing out project including contractor's performance and close out report.		Close Out	July 2026
Rapid Deployable	Following approval to progress, further engagement with the community was undertaken as previous engagement was typically some time ago. As a result, two projects have been withdrawn, detailed design is been refreshed on another with all other projects either completed or under contract. Implementation expected to be substantially completed by end August 2026.		Implement	August 2026
Ngatai / Bureta Intersection Improvements	Project generally progressing as planned. Traffic switch to western side completed. Works expected to be practically completed in Oct '26.		Implement	October 2024

Transport Highlights – Maintenance Projects

Whiore Roundabout & Windermere RCC Pavement Renewal Works



These two sites were completed by Rolco and featured fine milling of the finished surface to improve traction and contrast for line marking. No asphalt running course required!



Transport Highlights – Oropi Road Slip

The slip occurred on the morning of 20 April following heavy rain and high tides the previous day, eating into the shoulder of this busy arterial road.

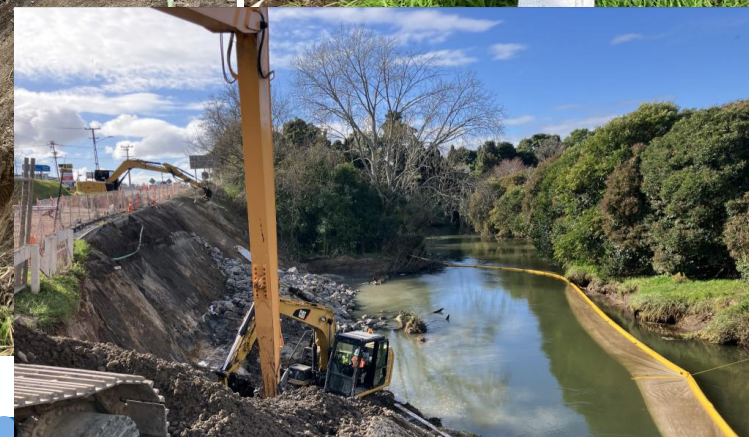
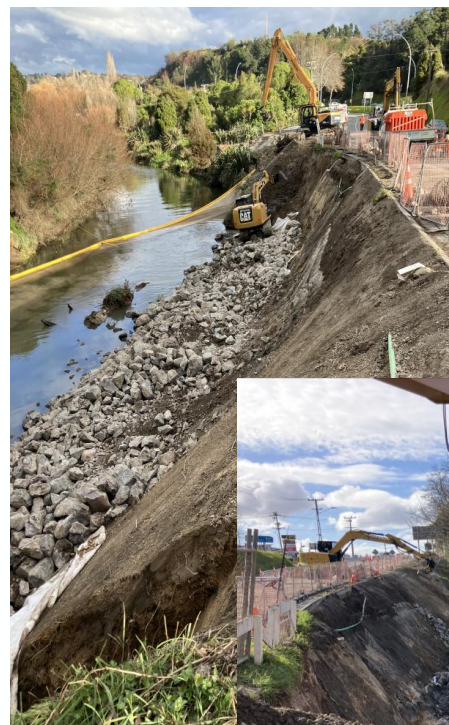
Work is underway on a rock retaining wall 60 metres long and 6 metres high between the Waiorohi Stream and Oropi Rd between Maleme St and SH29a roundabout.

Stage 1 included clearing the slip face and installing the toe of the wall in the riverbed and was completed over the school holidays to take advantage of more favourable traffic patterns, as we needed to close one lane.

From now on, we will be able to keep two lanes open or work at night (when we need to rebuild the road at the end of the project).

The work is being completed by Fulton Hogan & James Lux Developments, assisted by Beca.

We expect to finish in early September, weather permitting.



Transport Highlights – Network Management

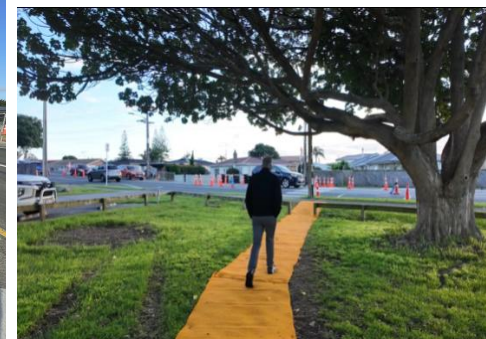
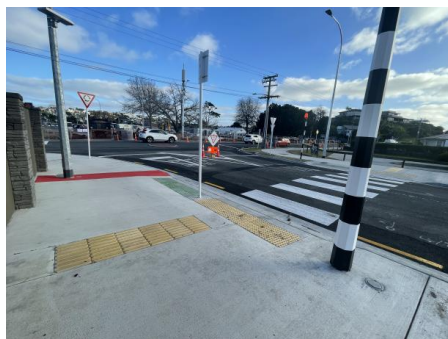
The final quarter of the 25/26 financial year has been busy on the network with dry weather allowing completion of \$13M of programmed work, including pavement repairs and asphalt surfacing.

- The two final pavement renewals sites at Windermere and Whiore Ave were completed in roller compacted concrete (RCC)
- The team have been successful in securing NZTA 51% subsidy for construction of two retaining walls to repair the Kaitemako and Oropi slips that occurred as result of last summer's weather events.
- We are trialling an innovative solution for small and difficult to access footpath jobs – the concrete "taxi" a mobile plant which mixes and installs concrete on site (see photos right)



Transport Highlights – Transport Projects

Ngatai / Bureta Intersection Improvements (Ongoing)



*Works completed on eastern / seaward side and now commenced on western / shops side.
High level of engagement with impacted stakeholders / wider community ongoing across multiple channels.*

Transport Highlights – Transport Projects

Speed Management Plan Implementation (Completion in July 2026).



Works largely completed at 40+ schools.

Delivered in collaboration with WBOPDC to reduce implementation / contract administration costs.

Digital Services Risk & Opportunities

Risks	Opportunities
Organisational capacity - all projects have a combination of technological and business process design. Introducing new digital products and services can and will influence the way processes may work and that can have a profound impact on our people. The purposeful definition and introduction of new processes requires time and effort from specialists inside Digital Services and across the business – potentially requiring back-filling of resources. This has a time and cost impact on the business projects. Organisational fatigue – In the current climate of on-going internal change and uncertainty, and with the addition of recent events such as the recent tragedy at Mauao, additional pressure is being felt by already strained resources. This has become evident in the current project teams (both Digital Services and the business). The risk in this, is that the ability to absorb change and adapt to new ways of working is diminished as the tolerance levels wain. Organisational risk appetite – TCC maintains a low tolerance for risk to its' digital systems, data security and services, prioritising integrity and availability of information. Significant cybersecurity breaches, major data losses, or prolonged system outages are not acceptable, and critical vulnerabilities must be promptly addressed. Digital Services Review – the current resourcing/form and function review occurring in Digital Services through until the end of June is un-settling and could potentially be distracting to staff, impacting productivity.	Using innovation to deliver value for money – challenges with budget and other resource pressure needs to drive innovation and “new ways of working”. Digital Services is investigating how to better use automation processes and Artificial Intelligence (AI) solutions via proof of concepts to deliver faster, more flexible, and potentially more cost-effective and efficient business solutions. Increase in business engagement – Digital Services is positioning itself to leverage smarter and more customer-centric approaches to engaging with colleagues in TCC. This helps us to ensure we have a view of upcoming projects or initiatives, through the development of new business cases and their addition to the forecasts in the long-term plans. This helps to more clearly identify those requiring future digital support and drives more effective planning and prioritisation. Additionally, it facilitates a deeper understanding of business needs, allowing digital teams to proactively promote existing technology where feasible (aligning with our Value for Money objectives) before considering the implementation of new digital solutions. Mitigation of cybersecurity risk – All new digital initiatives must be designed and managed to minimize cyber/security risks. Current technology risks must be reevaluated to ensure alignment to the agreed "low" risk appetite. Mandatory staff training is a minimum requirement, and robust disaster recovery plans must be in place to ensure service continuity and data protection. The push to de-commission our aging Ozone ERP platform also forms a key focus on this area.

Digital Services FY2025/26 Projects

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance (\$)
Safe and Secure Program incl. Hardware Buy-Back \$1.2m	3.1m	3.3m	3.3m	94%	Dependencies / Third Parties	3.1m	9.1m	9.1m	9.1m	0.0m
Safe and Secure Lifecycle Management Platforms	2.9m	2.3m	3.0m	126%	Strategic / Governance Decision-Making	2.9m	4.7m	4.7m	4.7m	0.0m
ERP De-Risking/Exiting Ozone	5.1m	5.4m	5.4m	94%	Strategic / Governance Decision-Making	5.1m	15.5m	15.5m	15.5m	0.0m
ERP SAP Finance and Rating Upgrade	0.0m	0.6m	0.0m	0%	Strategic / Governance Decision-Making	0.0m	0.6m	0.6m	0.6m	0.0m
Business Improvements Information Management Modernisation	0.2m	0.2m	0.2m	100%		0.2m	0.2m	0.2m	0.2m	0.0m
Business Improvements AI	0.2m	0.4m	0.3m	50%	Strategic/Governance Decision-Making	0.2m	0.6m	0.6m	0.6m	0.0m
Balance of Digital Program Historic and future projects	0.0m	0.0m	0.0m	0%		68.8m	128.9m	136.0m	136.0m	0.0m
Total	11.5m	12.2m	12.2m	94%		80.3m	159.6m	166.7m	166.7m	\$0.0m

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

Digital Services Projects

Project	Project Description	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Safe and Secure Programme (incl. Laptop Buy-Back)	An annual program focused on maintaining a secure and resilient digital environment by refreshing critical infrastructure, enhancing cybersecurity measures, and implementing initiatives that adapt to evolving technology and business needs.	- Commercial negotiations and global influences are delaying the implementation of DaaS Phase 2 which will now run into FY27. - Critical network upgrades are still underway and have been progressing, however resource constraints and competing priorities have delayed completion. - Disaster Recovery Planning has kicked off. Recognising the organisation wide Business Impact Analysis for BCP Planning is not yet complete, the team has had to undertake additional discovery and business engagement to enable disaster recovery planning to progress in parallel. - Backup modernisation is partially complete, with our Microsoft Cloud now protected. Moving off legacy tape storage for long term retention to a cloud-based solution has had some data migration challenges and is almost complete.		Delivery	June 2026
Safe and Secure Lifecycle Management Platforms	Upgrades and patches to our core digital platforms to ensure we remain compliant, secure and under support along with taking advantage of new capability from our investments.	- Updated versions including security patches applied across eco-system as required - No significant outages due to lifecycling applications - Server migrations completed to support safe and secure components - Planning work underway to support FY27 delivery programme		Delivery	June 2026

Digital Services Projects

Project	Project Description	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
ERP Exiting Ozone Programme	Removing the risk of Council's legacy ERP platform, Ozone, by migrating remaining business processes and revenue to a modern supportable ERP. Current project streams are described below and in the following slide.	• Programme of work is in progress • Grants & Subsidies Revenue Project - Delivered • Animals Management Project - Delivery phase • Service Management (CCM) Project - Delivery phase • Parking Revenue Project - Discovery phase • Future projects to be planned: Airport Revenue, Cemeteries, Environmental Planning Revenue (including Development Contributions), Environmental Health & Licensed Premises Revenue, Building Services Revenue, Other Processes & Revenue		Delivery	FY28
ERP Exiting Ozone - Grants & Subsidies Revenue Project	Grants & Subsidies Revenue Project Migration of Grants & Subsidies (and Dividends & Interest) Revenue processes from Ozone to the SAP Finance platform (processing ~\$130m revenue p.a.). The project included foundational build and delivery of standardised and streamlined processes for ad-hoc Sundry Invoices and Collections, ready for other business lines to adopt when they migrate from Ozone.	• Delivery and Go-Live completed end of March 2026 • Total spend came in under the [P70] 'likely case' budget		Delivered	March 2026

Digital Services Projects

Project	Project Description	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
ERP Exiting Ozone - Animal Management Project	Animal Management Project This project will migrate end-to-end Animal Management processes from Ozone to a modern and stable platform. The purpose of the project is to: - Assure continuity of Animal Services; - Reduce heavy system load on Ozone by migrating bulk annual Dog registration renewal processes; - Provide foundation for other Regulatory processes.	- Project in delivery phase. - On track against P70 'likely case' budget. - Project Go-Live moved from August to September due to some development complexity encountered during the build and to avoid a clash with the Dog registration renewals payment processing peak. - Risks related to project timeline, including tight vendor delivery timeframe and navigation of peak busy periods for the involved business teams, which are being managed via the Steering Group.		Delivery	September 2026
ERP Exiting Ozone - Service Management (CCM) Project	Service Management (CCM) Project This project will migrate Service Tickets (aka CCMs) from Ozone to a modern Service Cloud platform (approx. 66.5k tickets p.a. and ~400 users). The purpose of the project is to: - Assure continuity of service delivery for our community; - Simplify our complex Service ticket structure; - Enable standardised service levels and reporting; - Deliver AI capability to enable future efficiencies	- Project in Build phase. - On track against P70 'likely case' budget. - Risk that Service Management Go-Live may not fit into a suitable business Go-Live window pre-Christmas due to multiple projects impacting business stakeholder teams through the October - December period (such as the Animal Management system training and Go-Live, Library and Community Hub building move, Waters Asset Management & Work Order system migration, training and Go-Live). Feedback from key business stakeholders, such as the Contact Centre, will be considered when planning the Go-Live and decisions will be managed via the Steering Group. - Risk that Digital restructure will directly impact project team members and continuity of key activities.		Delivery	October - December 2026

Digital Services Projects

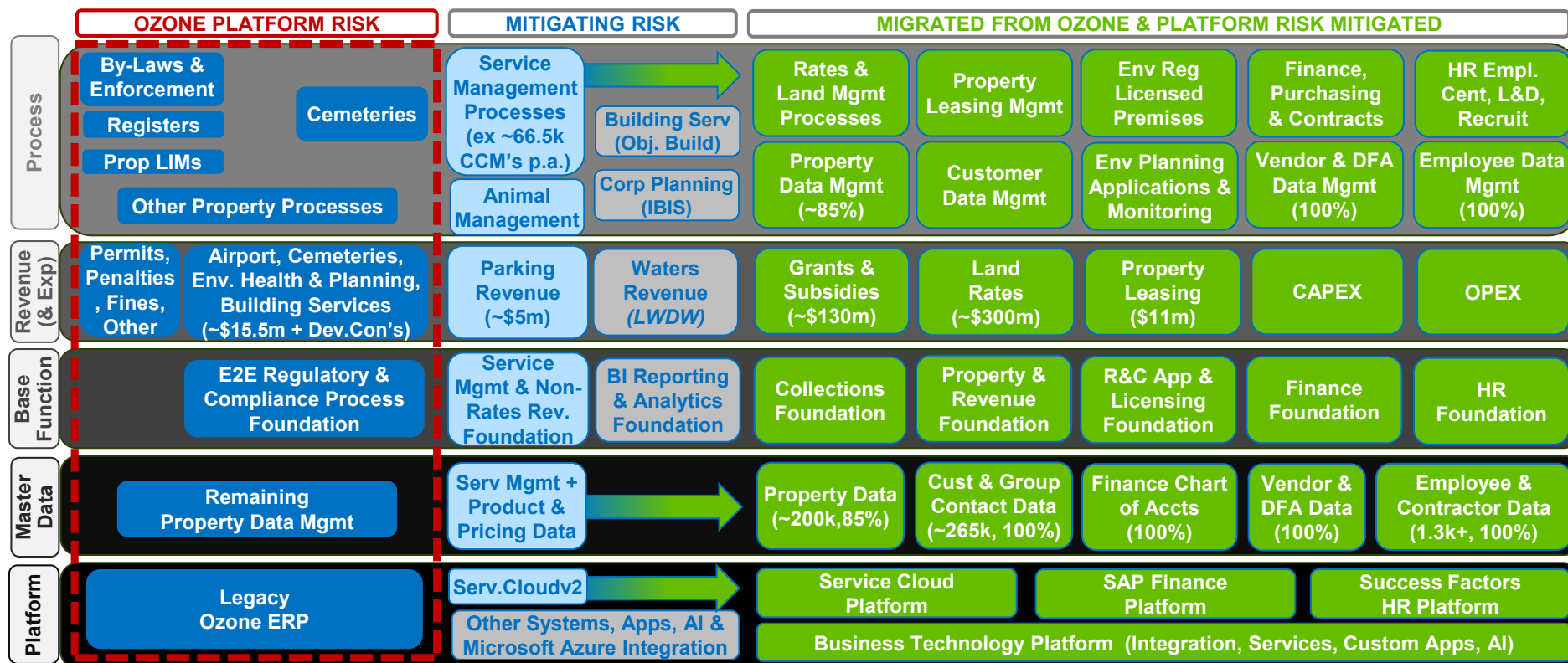
Project	Project Description	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
ERP Exiting Ozone - Parking Revenue Project	Parking Revenue Project This project will migrate Parking Infringements and Enforcement processes and revenue to modern technology (i.e. From TicketOr1 and Ozone to TickerOr2 and SAP Finance). The purpose of the project is to: - Assure continuity of Parking Infringements & Enforcement processes; - Reduce revenue leakage and assure revenue collection; - Improve operational processes and insights; - Reduce operational and cyber security risk.	- Project in Discovery phase - Planning will commence in July and Design will start in August. - On track to date, albeit in the very early stages. An estimate at completion will be forecast upon the completion of the Detailed Design phase.		Discovery	TBC 2027
ERP SAP Finance and Rating Upgrade	Undertaking a major version technical upgrade of the core of our modern ERP, SAP. This will ensure TCC remains under support whilst releasing new features such as embedded Artificial Intelligence (AI functionality).	- Pre-checks will need to be run again, as this was last run before the Rates and Land Management Project. This is a requirement due to new functionality being introduced. - The upgrade schedule has been moved to March –April 27 to align with business availability and minimise business impact.		Delayed / Swapped	March – April 2027

Digital Services Projects

Project	Project Description	Project Updates	Overall RAG	Current Lifecycle Stage	Project Completion Date
Business Improvements Information Management Modernisation	We are upgrading how Council manages its data and information to ensure everything is accurate, secure, and easy to access. This enables and supports better decision-making, meets legal requirements, and promotes community trust. It is a smart investment that improves efficiency, accuracy and reduces risk.	- The new Objective 3sixty solution is now undergoing user acceptance testing (UAT). - The project will move into the data cleansing and classification phase following UAT testing.		Delivery	August 2026
Business Improvements AI	TCC has established an AI Centre of Excellence to lead the responsible, strategic adoption of artificial intelligence across Council operations. This initiative will improve service delivery, reduce costs, and increase productivity by embedding AI into core services, enabling smarter, faster, and more efficient ways of working.	- The LGOIMA AI proof of concept has now been productionised and is processing new LGOIMA and privacy requests saving significant amounts of time in sorting and answering email related parts of the requests. - Work has commenced on the build of Azure AI Foundry which is the next step required for Council to mature its AI programme and deliver enterprise ready AI solutions and automation. - Work also continues with initiatives for the legal team, enhancing efficiency and productivity.		Delivery	June 2026

Overall Exiting Ozone Status - June 2026

KEY: Ozone Non-Ozone Migrating SAP



Major Projects FY2025/26

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Tauriko West Network Connections*	56.8m	72.4m	63.0m	78%	Dependencies / Third Parties	146.4m	223.4m	223.6m	218.3m	(5.3m)
PEI Phase 3	16.6m	22.5m	17.0m	74%	Savings / Delivered Under Budget	55.2m	79.3m	74.2m	56.3m	(17.9m)
Turret Road, Welcome Bay, 15 th Avenue	2.5m	4.7m	2.5m	54%	Procurement / Contractor Market	8.4m	146.5m	143.1m	144.0m	0.9m
Connecting Mount Maunganui**	0.5m	2.4m	0.6m	22%	Dependencies / Third Parties	2.0m	42.1m	43.1m	209.0m	165.9m
Cameron Road Stage 1*	0.1m	1.2m	0.3m	7%	Savings / Delivered Under Budget	84.9m	90.2m	87.0m	84.9m	(2.1m)
Cameron Road Stage 2	0.3m	0.4m	0.4m	96%	Other / Unknown	6.8m	224.4m	238.9m	105.2m	(133.7m)

¹includes all historic multi-year spend to the end of 2026

² reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

*Cameron Road Stage 1 and Tauriko West Network Connections exclude waters projects

**Most of this budget sits outside the current LTP period ending FY34

Major Projects FY2025/26 continued

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Te Manawataki o Te Papa	84.8m	85.7m	88.5m	99%	Strategic / Governance Decision-Making	185.1m	295.9m	305.0m	301.0m	(4.0m)
City Centre Waterfront Development	1.6m	5.1	3.2m	30%	Strategic / Governance Decision-Making	11.7m	37.7m	37.1m	37.2m	0.1m
Marine Facilities Upgrades & Renewals	0.0m	3.9m	0.5m	0%	Strategic / Governance Decision-Making	6.6m	18.3m	18.1m	19.0m	0.9m
CFIP Memorial Park Aquatics Facility	0.1m	0.5m	0.2m	23%	Strategic / Governance Decision-Making	3.1m	123.4m	131.4m	131.2m	(0.2m)
Civic & City Centre Balance of Programme	0.8m	0.4m	0.1m	202%	Scope Change / Project Definition	88.0m	87.6m	89.2m	86.1m	(3.1m)
Total	164.1m	199.2m	177.2m	82%		603.3m	1,368.8m	1,390.6m	1,392.2m	1.6m

¹includes all historic multi-year spend to the end of 2026

²reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

Note: The full TMOTP programme, including waterfront projects, is reported separately through the City Future Committee.

Balance of FY2025/26 Projects

	FY26					Total Project				
	FY26 Actuals (\$)	FY26 Annual Plan Budget (\$)	FY26 Revised Budget (\$)	FY26 % Spend to Annual Plan Budget	Primary Cause of Variance	Actuals to Date ¹ (\$)	Total Project Budget per 24-34 LTP (\$)	Total Project Budget per 26AP ² (\$)	Total Forecast EAC (\$)	Total Forecast Variance ⁴ (\$)
Marine Precinct	1.4m	20.9m	1.7m	7%	Dependencies / Third Parties	6.8m	36.8m	46.2m	46.2m	0.0m
Strategic Acquisition	0.7m	5.3m	1.9m	13%	Other/ Unknown	31.6m	87.2m	84.2m	84.2m	0.0m
Te Maunga Closed Landfill	0.6m	3.5m	0.6m	17%	Planning / Consenting Delays	1.1m	6.6m	6.7m	8.6m	1.9m
Public Art Framework	0.2m	1.7m	0.8m	14%	Scope Change / Project Definition	0.3m	21.4m	21.4m	5.9m	(15.5m)
Airport Upgrades & Renewals	2.4m	1.3m	3.1m	185%	Weather / Unforeseen site conditions	23.0m	19.7m	25.9m	25.8m	(0.1m)
Waste Facilities Redevelopment	0.0m	1.0m	1.0m	3%	Scope Change / Project Definition	0.8m	39.8m	39.6m	39.8m	0.2m
Kerbside Bins	0.1m	1.0m	1.0m	16%	Savings delivered / under budget	6.9m	16.5m	16.2m	11.2m	(5.0m)
Cambridge Road - Closed Landfill upgrade	1.1m	0.0m	1.5m	NA	New budget	2.0m	0.8m	0.8m	2.3m	1.5m
Balance of Programme	6.2m	8.0m	8.2m	78%	Various	82.6m	309.7m	299.0m	299.0m	0.0m
Total	12.9m	42.6m	19.8m	30%		155.2m	538.4m	539.9m	523.0m	(16.9m)

¹ Includes all historic multi-year spend to the end 2026

² Reflects budgets to the end of FY34 and is subject to future Annual Plan/Long-term plan decision making, impacting phasing and inflationary allowances.

Other Key Projects

Project / Programme	Project Updates
Major Projects: Transport	This programme is reported separately to City Delivery Committee
Major Projects: Civic & City Centre Projects	This programme is reported directly to Council

Red Status Projects

	Extra Large	Large	Medium			Initiate	Planning	Design	Implement	Close Out		CHANGES	Extra Large	Large	Medium
Waters	1	2	1	4	Waters	-	3	1	-	-	4	Waters	-	+2	-
Transport	-	-	2	2	Transport	-	1	-	1	-	2	Transport	-	-	-1
Spaces & Places	-	-	2	2	Spaces & Places	-	-	2	-	-	2	Spaces & Places	-	-	+2
Civic & City Centre	-	1	-	1	Civic & City Centre	-	1	-	-	-	1	Civic & City Centre	-	-	-1
Others	-	-	-	0	Others	-	-	-	-	-	0	Others	-	-1	-
	1	3	5			0	5	3	1	0					

New Red Status Projects

Project Title	WBS Level 1	Delivery Team Group	Project Size	Project Status	Project Lifecycle Stage	RAG Apr 2026	RAG May 2026	RAG June 2026	FY26 Actuals	FY26 Revised Budget	FY26 Forecast	FY26 Forecast Variance	Project Actuals to date	Total Budget (Adopted AP26)	Latest Overall Commentary
Te Maunga WWTP Headworks - Inlet works	N.000073.06	Waters	Large	Active	Design	Amber	Amber	Red	13,564,583	14,245,708	13,896,066	- 349,642	46,865,874	51,954,649	Preliminary design phase cost estimate is higher than the current budget. A value engineering process has identified potential VE savings of \$7.7m. Further detailed analysis of the VE options is being undertaken to confirm that they meet the specified design basis. Commencement of detailed design phase has been postponed until completion of the VE process (which could potentiall affect the design). Funding bought forward for detailed design (to maintain design continuity) will be used for design elements that are not affected by VE process - enabling works and additional geotechnical investigations. Construction funding is under review and will be updated during the upcoming Water Services Strategy process. Programme cost underuns will be used to partially off set the increased cost, together with VE savings and additional funding from elsewhere in the Waters Capital Works programme
Joyce Rd WSTP Technology Renewal	N.000084.10	Waters	Large	On Hold	Planning			Red	9,062	1,410	9,062	7,652	17,572	9,229,246	Project on hold as current budget is insufficient to complete full scope. There will be a submission to the LTP seeking to secure additional funding to enable the project to proceed.
Otumoetai Railbridge Footpath Renewal	N.000045.13	Transport	Medium	Active	Implement	Amber	Amber	Red	218,812	233,000	225,053	- 7,947	702,503	4,199,114	Project is to strengthen the bridge footpaths. The design work for the bridge footpath was completed by Aurecon. Enabling works by the utility services provider is now complete. The Otumoetai Bridge Footpath the project has suffered from hold ups due to changes in scope and the delayed completion of works by Powerco and Kiwirail. This work will need to be completed in 26/27 as this is the final year of the NLTP and we are likely to lose NZTA subsidy after that. \$1.49M from last financial year was carried into this year. This project is at risk due to multiple stakeholders and lack of clear internal ownership. Forecast is indicative only as the physical works contract has not yet been awarded.
Gordon Spratt Reserve Football Club Facility	N.000054.13.01	Spaces & Places	Medium	Active	Design	Green	Green	Red	211,625	287,500	210,037	- 77,463	697,630	6,548,004	A revised design has been reviewed by various user groups. Building consent application has been lodged Recent flood zone updates have triggered the need for a resource consent Part of the build agreement with the club is council will need to fund scope increases that the club will pay back over time. These increases are being costed, and may have an impact on the delivery budget.
Gordon Spratt Reserve Rugby Club Facility	N.000054.13.08	Spaces & Places	Medium	Active	Design	Green	Green	Red	115,016	157,500	130,511	- 26,989	75,944	1,179,996	Detailed design is completed building consent has been lodged Part of the build agreement with the club is council will need to fund scope increases that the club will pay back over time or in kind. These increases are being costed, and may have an impact on the delivery budget.

Red Status Projects (No Change)

Project Title	WBS Level 1	Delivery Team Group	Project Size	Project Status	Project Lifecycle Stage	RAG Apr 2026	RAG May 2026	RAG June 2026	FY26 Actuals	FY26 Revised Budget	FY26 Forecast	FY26 Forecast Variance	Project Actuals to date	Total Budget (Adopted AP26)	Latest Overall Commentary
Western Corridor Wastewater Stage 1	N.000103.03	Waters	Extra Large	Active	Planning	Red	Red	Red	394,318	894,314	470,446	- 423,868	753,141	44,897,460	Red for cost - new modelling shows new additional upgrades likely are needed sooner due to changes in pop growth numbers. Scope of medium and long term servicing will be more than what is currently in the 2023 implementation plan, and will impact cost due to increase in pop figures.
Baycourt Upgrade	N.000014.13	Civic & City Centre	Large	On Hold	Planning	Red	Red	Red	-	-	-	-	313,942	17,283,179	This project is on hold. The project team is waiting on instruction to proceed.
Pyes Pa West Floodway F2 and Pond 12B	N.000086.23	Waters	Medium	Active	Planning	Red	Red	Red	184,580	138,823	202,424	63,601	491,989	1,725,022	Project is moving from Planning to Design. Consent applications were lodged in October 2025 with further information submitted in February 2026 and were placed on hold so detailed desig can provide greater detail on geotechnical risks mitigation works. Delays with detailed design stage could impact construction commencement during the 2026/2027 earthworks season.
TSP 015 - Te Tumu Internal Multi Modal	N.000023.04	Transport	Medium	On Hold	Planning	Red	Red	Red	-	-	-	-	800,498	959,503	The SSBC has now been finalised and submitted to NZTA for approval and funding decision. This project is not included in the 24-27 NLTP which means that the co-funding requested for Wairakei will not be available. Red status reflects uncertinaty in timing and funding availability.

Red Status to Non-Red Status Projects

Project Title	WBS Level 1	Delivery Team Group	Project Size	Project Status	Project Lifecycle Stage	RAG Apr 2026	RAG May 2026	RAG June 2026	FY26 Actuals	FY26 Revised Budget	FY26 Forecast	FY26 Forecast Variance	Project Actuals to date	Total Budget (Adopted AP26)	Latest Overall Commentary
Te Maunga Landfill Closure	N.000070.20	Others	Large	Active	Implement	Red	Red	Amber	588,165	630,000	584,133	- 45,867	1,111,953	6,653,374	To provide certainty and enable the project to progress from design into procurement, Stage 1 has been defined as the Immediate Physical Works package. These works are required to achieve compliance and support the rescindment of the BOPRC Abatement Notice. Procurement process underway
Chapel Street Esplanade Walkway	N.000018.15	Transport	Medium	Active	Design	Red	Red	Green	38,565	170,000	40,420	- 129,580	44,015	805,450	Timelines updated at TPMB - due to ongoing delays in the land agreements and land remediation from Mobil. Now looking like construction in second half of FY27. There is an existing historic design for this project dating back to 2019. The project was briefly picked up in 2023, then placed back on hold when it became obvious that the land agreement was facing a significant delay The land agreement is expected to be completed later this year. This is currently with LINZ. MOBIL has started decommissioning works at the site in advance of the land agreement so that the rebuild can be completed by December.
Wharewaka	N.000054.36	Civic & City Centre	Medium	Active	Design	Red	Amber	Amber	- 40,428	869,850	- 45,932	- 915,782	328,937	1,986,553	TCC and The Otamataha Trust are finalising funding conditions with TECT. Final design plans are being detailed and a preconstruction contract will entered into with prefer supplier. Work is also progressing on the sequencing of the seawall development along the southern harbour adjacent to the Wharewaka. This work will determine the programme for both seawall and Wharewaka.
PPM Solution	N.000116.05	Others	Medium	Active	Initiate	Red	Green	Green	16,005	200,000	25,000	- 175,000	16,005	533,000	Preferred Suplier has been seleceted - we are reviewing the Statement of work
LCLR-Levers Road-Tilby to Hall Road	N.000046.36.01.05	Transport	Medium	Completed	Close Out	Red	Red		8,499	-	8,499	8,499	680,800	-	SSA completed and assessed by Engineering Services Team. Minor additional works identified with these expected to be completed through Maintenance Contract. Expected to be closed out by end June '26.

ON HOLD PROJECTS

Project Title	Delivery Team Group	Project Size	On Hold Reason	Actuals	Budget	Forecast	Variance
Baycourt Upgrade	Civic & City Centre	Large	Governance - Council	0	0	0	0
Beachside Holiday Park Boardwalk	Spaces & Places	Medium	Mauao Landslides	3,485	387,096	3,485	-383,611
Cemetery Carpark	Spaces & Places	Medium	No Funding	100,000	100,000	100,000	0
Cemetery Chapel	Spaces & Places	Medium	No Funding		0	0	0

Project Title	Delivery Team Group	Project Size	On Hold Reason	Actuals	Budget	Forecast	Variance
Joyce Rd WSTP Technology Renewal	Waters	Large	No Funding	9,062	1,410	9,062	7,652
LCLR-Maranui Street Upgrades and Improvements	Transport	Large	No Funding	410	0	410	410
Te Ranga Development	Spaces & Places	Medium	No Funding	0	0	0	0

Project Title	Delivery Team Group	Project Size	On Hold Reason	Actuals	Budget	Forecast	Variance
TSP 015 - Te Tumu Internal Multi Modal	Transport	Medium	Pending external dependencies	0	0	0	0
New Cremator	Spaces & Places	Medium	Internal project dependency	107,660	107,660	107,660	0
Joyce Reservoir 1 Seismic Upgrade	Waters	Medium	Pending external dependencies	0	0	0	0

Project Title	Delivery Team Group	Project Size	On Hold Reason	Actuals	Budget	Forecast	Variance
Te Tumu Rising main	Waters	Large	Project scope not feasible	2,960	30,000	6,735	-23,265

PROJECT LIST (ACTIVE & ON-HOLD)

Project Title	Delivery Team Group	Project Size	Project Status	Current Lifecycle Stage	Project Description
15th Avenue to Welcome Bay Upgrade - TSP007	Major Projects: Transportation	Extra Large	Active	Design	This project involves identification through a SSBC and implementation of a preferred option for development of the 15th Avenue to Welcome Bay transportation corridor delivering multi-modal improvements, reduced traffic congestion and improved travel time reliability.
Cameron Road Upgrade Stage 2 (CRS2)	Major Projects: Transportation	Extra Large	Active	Planning	Multi-modal upgrade from 17th Avenue to Maleme Street including Waters upgrades along the corridor.
Tauriko West Enabling Works	Major Projects: Transportation	Extra Large	Active	Implement	Works to enable mode shift and regional growth, delivering enabling works that have been identified prior to completion of the Detailed Business Case. The works involve the following on SH29 : 1) A new roundabout at Redwood Lane which will link into Tauranga Business Estate 2) A new intersection into the Urban Growth Area (initially 2000 housing units) 3) Signalisation of the Cambridge Road intersection 4) Passenger Transport improvements on the TCC network (Whiore Ave) comprising a bus gate, new footpaths and cycleways 5) Widening of SH29 between Cambridge Road and the northern access.
Papamoa Eastern Interchange (PEI) Stage 3	Major Projects: Transportation	Extra Large	Active	Close Out	Design and construction of a diamond interchange and The Sands Avenue (south) to connect the new Wairakei Urban Growth Areas to the Tauranga Eastern Link (TEL).
Central Library & Community Hub	Major Projects: Civic & City Centre	Extra Large	Active	Implement	The new Library and Community Hub is a multi-purpose facility that incorporates an integrated customer services function and provides for community activities beyond simply a traditional library. The Library and Community Hub building will feature a mass timber hybrid structure targeting a 6 Green Star rating.
CWEM (Civic Whare, Exhibition Centre and Museum)	Major Projects: Civic & City Centre	Extra Large	Active	Implement	Design and Construction of Civic Whare, Exhibition Centre and Museum, located on Willow and Hamilton Streets.
SH2 Revocation	Transport	Extra Large	Active	Initiate	The SH2 Revocation Project is a statutory NZTA-led process to determine whether a section of State Highway 2 should be removed from the state highway network and transferred to Tauranga City Council as a local road. It is linked to the Takitimu North Link, with the existing SH2 corridor expected to transition from an inter-regional route to a local network function. If progressed, Council will assume ownership, operational responsibility, and long-term liability for the corridor and its assets.
Domain Road Upgrade	Transport	Extra Large	Active	Planning	Reconstruct and future-proof Domain Road between Tara Road and The Gardens Drive for potential future development and subdivision
Wairakei Town Centre - Bluehaven Delivered Projects	Transport	Extra Large	Active	Implement	Management of the Development Agreement with Bluehaven for delivery of Wairakei Town Centre including management of the four Bluehaven delivered capex projects. TCC will reimburse Bluehaven for a portion of the costs of construction of The Sands Avenue and The Boulevard road corridors.
Mt Maunganui Reservoir	Waters	Extra Large	Active	Planning	New reservoir in Mount Maunganui to replace old and undersized reservoir on Mauao. Larger replacement reservoir on existing site or a new location.
Newton St and Hewletts Rd gravity main upgrade	Waters	Extra Large	Active	Planning	Planning and delivery for removing capacity constraint - concept is upsizing of major gravity wastewater pipelines on Hewletts Road and Newton Street. Planning budget in 130238. Delivery budget in IBIS 122053.
Opal Drive to Te Maunga Rising Main	Waters	Extra Large	Active	Planning	Opal Drive to Te Maunga Rising Main - concept is a 2nd rising main from the Opal Drive PS to Te Maunga WWTP, to deliver increased flows to Te Maunga WWTP from growth in the eastern corridor, including Te Tumu UGA.
Te Papa Inten SW Upg Priority Dev Areas	Waters	Extra Large	Active	Planning	The intensification of Te Papa peninsula will be enabled with the resolution of many stormwater flooding issues.
Cambridge Reservoir Trunk Main Relocations	Waters	Extra Large	Active	Design	The Cambridge Reservoir Trunk Mains Relocation project is a renewals project within the Central Corridors Water Supply Programme (referred to as Study C) involving relocation and increase size of the existing twin 375mm dia pipelines that currently feed the Cambridge reservoirs, serving approximately one-third of Tauranga City. These pipelines play a critical role in maintaining Tauranga City Council's (TCC) level of service. One of the pipelines is an old AC pipe, installed in 1965, and the other is a poor-quality U-PVC pipe. This pipeline has failed 12 times over the last three years which has resulted in disrupting water supply to around 40,000 residents. The project involves installing two new 560mm dia trunk mains from the racecourse on Cameron Road (opposite Maleme Street) to the Cambridge Road reservoirs. This project is closely related to the Chadwick Link project (referred to within as Central Corridors Study B).
Main Wairakei Pump Station	Waters	Extra Large	Active	Implement	New major pump station at Wairakei to serve Papamoa East growth.
Western Corridor Wastewater Stage 1	Waters	Extra Large	Active	Planning	Undertake investigations, secure and develop best practicable option of feasibility design for the provision of sites and routes for new wastewater trunk pump stations, rising mains and gravity mains for the short, medium and long term development of the western corridor - assuming all flows are directed to Te Maunga WWTP.

Civic Plaza	Major Projects: Civic & City Centre	Large	Active	Design	The demolition of the Civic Heart building and civic works required for the Site A Establishment project will allow the Civic Precinct and Civic Plaza plans to proceed. The extensive slope of Site A from Durham Street to Willow Street presents challenges to the landscaping design. The Site falls steeply from Durham Street to Willow Street, with a difference in level between the two streets of between 8 and 11 metres. This gradient has been addressed through a series of terraces up the site. Large stairways are a feature to the south of the site with an accessible walkway integrated into the landscape.
Hamilton, Wharf & Durham Footpath Upgrades	Major Projects: Civic & City Centre	Large	Active	Design	Hamilton, Wharf & Durham Footpath Upgrades
Art Gallery Door Relocation	Major Projects: Civic & City Centre	Large	Active	Close Out	The upgrade to the Tauranga Art Gallery is to better connect the gallery with the new civic precinct works, through a re-alignment of the main entry to the Art Gallery. Moving the entry from the Wharf Street corner to the new masonic park side to better connect with Te Manawataki o te papa.
Indoor Courts, 483 Cameron Road	Major Projects: Civic & City Centre	Large	Active	Close Out	Refurbish 483 Cameron Road (The Warehouse) building to accommodate 4 indoor multi-use courts, changing and amenities, a reception and storage.
Baycourt Upgrade	Major Projects: Civic & City Centre	Large	On Hold	Planning	Upgrading of the exterior of Baycourt to tie into the new civic development precinct and allow for an external lift to serve the precinct. Upgrades to interior lobbies and toilets as well.
Connecting Mount Maunganui	Transport	Large	Active	Pre-initiate	Transport network capacity upgrades through the Mount Maunganui industrial area including Hewletts Road (SH2), Totara Street and other local road networks to reduce congestion and support continued growth.
Keenan Road Urban Growth Area Transport Infrastructure SSBC (Western corridor Ring Route: SH29-SH36)	Transport	Large	Active	Initiate	This project develops a Single Stage Business Case (SSBC) for transport infrastructure to support the Keenan Road Urban Growth Area (UGA), which is expected to deliver around 2,500 new homes along with social infrastructure. Located within the wider western corridor—including Tauriko West and the Tauriko Business Estate—the SSBC will identify multi-modal transport solutions such as public transport, walking, and cycling facilities. These improvements aim to enable safe, efficient movement within new neighbourhoods and provide strong connections to surrounding areas.
Carmichael Rd 3 Waters Upgrade	Transport	Large	Active	Planning	This project focuses on planning improvements at the southern end of Carmichael Road to upgrade wastewater, water supply, stormwater, and transport infrastructure. Currently funded for the planning stage only, the work will develop a detailed programme to support future delivery. Funding for design and construction is scheduled as part of the 2027–2037 Long-Term Plan, ensuring essential services and improved connectivity for the area in the coming years.
TSP029 - Belk Road Futureproofing	Transport	Large	Active	Planning	Widening and future proofing of Belk Road through Tauriko Business Estate stage 4 towards the TCC/WBOP boundary.
Arterial Route Review and Implementation	Transport	Large	Active	Design	The primary goal of the Arterial Routes Review Project (The Project) is to mitigate disruption during the construction of the upcoming Transport System Plan (TSP) project: 'Connecting the People – 15th Avenue to Welcome Bay' (15th/Turret Project). Disruption mitigation is expected to include traffic interventions/individual projects. A secondary purpose of this project is to consider the possible adverse impacts of these mitigation measures on other TSP projects such as Barkes Corner and Cameron Road Stage 2.
The Strand Level Crossings	Transport	Large	Active	Design	The waterfront program necessitates the enhancement of railway level crossings along The Strand to facilitate a connection between the waterfront and the City Center. These improvements will ensure that the crossings meet designated access requirements outlined in the concept design while also enhancing safety in accordance with the Level Crossing Safety Impact Assessment (LCSIA).
Road Rehabilitation	Transport	Large	Active	Implement	Reconstruction and rehabilitation renewal of existing road pavement is an approved and continuous programme under the National Land Transport Plan that receives a 51% subsidy from the NZ Transport Agency. The current three year period is 2024-27. TCC LTP Budgets have been revised since the original publication of the Transportation Asset Management Plan 2024-34 in November 2023.
TSP028 - Taurikura Drive Upgrade	Transport	Large	Active	Implement	Upgrades to Taurikura Drive and support future development in the wider Tauriko area including residential developments and Public Transport Hub, to satisfy conditions of judicial review agreement, improve access to Tauranga Crossing Ltd and surrounding businesses.
Beaumaris Boulevard Flood Mitigation	Transport	Large	Active	Close Out	This project addresses the 1-in-100-year flood risk affecting 12 residential properties near Sterling Gate Drive and Beaumaris Boulevard. The works include designing and constructing new twin culverts under Beaumaris Boulevard to improve stormwater flow and prevent flooding of homes and road corridors. The project also involves replacing the solid concrete crash barrier on SH2 with an alternative design, ensuring floodwaters can pass through without damming, while maintaining road safety. These improvements will significantly reduce flood risk for the community and enhance resilience in the surrounding area.
Totara Street Safety Upgrade	Transport	Large	Active	Close Out	3km of separated cycleway and shared paths, with signalised intersections and crossings. Construction parallel delivery of Hewlett's/Totara St slip-lane & intersection (separable portion, funded by WK).
LCLR-Maranui Street Upgrades and Improvements	Transport	Large	On Hold	Design	The purpose of this project is to improve the level of service and safety for all modes of transport. To achieve this, we are looking at pavement rehabilitation, carriageway widening, Kerb & Channel, shared use path, drainage, cycle lanes and streetlighting improvements. Design complete project is on hold till 26/27

Cambridge Rd Reservoir No 4	Waters	Large	Active	Planning	Concrete service storage reservoir of 10ML for Tauranga West supply zone. Demand due to greenfield and infill subs in this supply zone.
Coastal Water Trunk Mains 1	Waters	Large	Active	Planning	Extension of Waiari trunk main from Welcome Bay Road to Mangatawa Reservoir following SH2.
Coastal Water Trunk Mains 2 (Waiari Stage 3) watermain to Mount Maunganui	Waters	Large	Active	Planning	Extension of trunk watermain from Mangatawa Reservoir into Mount Manunagui. Related to options assessment for long term reservoir sites in Mount Maunganui as part of reservoir project.
Kaituna overflow	Waters	Large	Active	Planning	land purchase, design and construction of a large landscaped overflow channel from the Wairakei Stream end in Te Tumū to the Kaituna River. Includes 2x bridge crossings of the wide channel.
Local Wastewater Network Upgrades	Waters	Large	Active	Planning	It is a programme of work to identify, prioritise, plan and deliver local network capacity constraints (<=150m dia system). This is to prevent wastewater overflows within the local network, caused due to growth in the upstream catchment, with the objective to enable intensification growth in Tauranga and reduce capacity constraints (by reducing the risk of future wastewater overflows). It will include multi projects, each one with its own timeframe for planning, design and implementation, happening throughout multiple years.
Network capacity upgrades - Mt Maunganui	Waters	Large	Active	Planning	Planning for upgrades to stormwater network capacity. Planning of stormwater network infrastructure upgrades within Mt Maunganui. Funding of implementation is subject to further Council decisions to allocate budget.
Papamoa Manifold Pipeline (Trunk main) replacements	Waters	Large	Active	Planning	Papamoa Manifold Pipeline (PMP) - increase capacity and reduce wastewater overflow risk, originally 2 phases. Currently in planning for stage 1 upgrade, but looks likely that initial stage not possible and will need new full upgrade
Resolution SW Flood Mitigation	Waters	Large	Active	Planning	The project involves flood mitigation works to remove/reduce DxV flooding to affected properties downstream of Resolution Rd. The works will either include a large dam (meeting NZSOLD guidelines) located in the proximity of 15 Herald Way or a large dia pipe (approx. 2m) from 15 Herald Way to the harbour.
Awaiti Place Stormwater Upgrade	Waters	Large	Active	Design	Stormwater Upgrade
Harrisfield Drive Gravity Main Upgrade	Waters	Large	Active	Design	New 400 mm gravity pipeline to increase capacity. To replace or supplement the capacity of the existing gravity main along Harrisfield Drive, from Poike Road to upstream of Ila Place pump station P5076.
Chadwick Rd watermain to Cameron Rd link	Waters	Large	Active	Design	Chadwick Rd /Pooles Rd watermain link to Cameron Rd from Fraser street
Joyce Rd Twin Outlet Main Upgrade	Waters	Large	Active	Design	Plan and replacement of trunk water mains of Oropi & Joyce network. Critical mains from WTP to Te Papa. Mains & pump stations in high risk area and at end of life.
Mt Maunganui WS Main Upgrade	Waters	Large	Active	Design	New upsized WS trunk main to replace abandoned section of 250mm AC main from Hull Road to Rata Street. Needed for fire fighting supply aswell as a dedicated transmission main to feed the Mt Maunganui Reservoir
Oropi Trunk Main Upgrade	Waters	Large	Active	Design	Replace and upgrade Oropi WTP outlet mains and relocation and upgrade of Oropi BPS.
SW Upgrade Culvert under SH2	Waters	Large	Active	Design	Stormwater is currently predicted to pond on properties as a result of the State Highway 2 (SH2) embankment blocking the natural flow path, combines with an undersized culvert. With development of 282 SH2 and increased impervious land, flooding is predicted to increase if not appropriate addressed. This project objective is to look at options of installing a larger SW culvert to convey SW flows under the SH2, connecting into an existing open waterway on 283 SH2
Te Maunga WWTP Headworks - Inlet works	Waters	Large	Active	Design	New inlet works to replace the existing inlet works which is nearing capacity. The works includes inlet screens (headworks); grit removal and disposal (headworks); low lift distribution pumps and pipework; relocation of biofilter. The existing inlet works has recently undergone some upgrades (inlet screens; grit removal) which have improved the capacity to manage the increased loading from the Southern Pipeline. Two separate studies are currently underway to assess whether investment into the new inlet works can be deferred.
TM Bioreactor 1 Renewal	Waters	Large	Active	Design	Renewal of Bioreactor 1
Wairakei Rising Main PHASE 1	Waters	Large	Active	Design	Upgrades to existing papamoa east shared rising main to increase capacity. Includes upgrade to Simpson Rd PS. Includes Simpsons budget.
Churchill Road Foreshore Sewer	Waters	Large	Active	Implement	The Churchill Foreshore Sewer Upgrade is a high-priority infrastructure project designed to resolve critical capacity constraints in Tauranga's western wastewater network. The project involves upsizing key pipelines and upgrading major pump stations, all within highly constrained urban, ecological, and coastal environments. Complex consenting, cultural engagement, and construction methodologies make this a technically and strategically challenging project.
Maleme St Upgrade	Waters	Large	Active	Implement	Upgrade existing wastewater trunk assets to provide for the short- medium term growth from the Western Corridor (Tauriko, Lower Belk.). Upgrades are needed at Landing Drive pump station, commission the existing 2nd Landing Drive RM, upgrade trunk system upstream of Maleme St PS, and duplicate Cheyne Rd sewer, and minor upgrades possible at Maleme St PS.
Opal Drive Pump Station	Waters	Large	Active	Implement	Construction of new pump station including storage to replace an existing pump station that is end of life.

Reservoir Renewals & Seismic Upgrades	Waters	Large	Active	Implement	Manage the professional services and physical works for the Water Reservoir Asset Renewal Implementation Plan – The design of renewals upgrades and seismic strengthening at fifteen plus reservoirs sites from 2018 to 2030. Most of the expenditure is for upgrading the resilience of reservoirs through structural strengthening and providing flexibility and controls to the reservoir pipework and isolation valves. Other expenditure is for securing the reservoirs the reservoir roof integrity. A third upgrade strategy is to improve the functionality and safety of personnel access equipment on the reservoirs.
TC84/21 Tauranga Watermain Upgrades 2021 to 2026	Waters	Large	Active	Implement	Five-year contract for renewal of drinking water mains. The contract is developed yearly and the contractor is evaluated on compliance of KPI's.
Te Maunga WWTP Aeration stage 1 & Electrical Power Upgrades	Waters	Large	Active	Implement	Essential aeration and linked power upgrades needed to support asset upgrades at the Te Maunga WWTP (mainly the bioreactors) - stage 1. Later stages are not yet live projects.
Te Maunga WWTP Growth Related Upgrades - BIOREACTOR 2	Waters	Large	Active	Implement	Construction of a new bioreactor at TM Wastewater Treatment Plant. The construction is being implemented as two separate contracts: TC62/20 Ground Improvements (by Brian Perry Civil) - construction of CFA pile lattice structure TC88/19 Above Ground Works (by HEB) - construction of structure, M&E and civil works
Waikite Reservoir 1 Seismic Upgrade	Waters	Large	Active	Implement	Seismic Upgrade and renewal of the Waikite reservoir 1. Includes construction of roof ring beam, internal floor slab and ring beam, roof-column support brackets, internal and external pipework and other surface remedial works
Wastewater Pumpstations Renewals	Waters	Large	Active	Implement	The Wastewater Pumpstation Renewals programme is an ongoing programme falling into the 3-Waters Joint Maintenance Contract with Downer. It commenced in mid-2021 and aims to renew assets in Wastewater Pump Stations as planned via Accela and RIVA Asset Management Systems to ensure efficient and reliable operation.
WW Network Upgrade & Renewals - CBD	Waters	Large	Active	Implement	The CBD Wastewater Reticulation Renewals project is a core component of Tauranga City Council's long-term wastewater renewals programme. The project addresses ageing and deteriorating wastewater infrastructure within the central business district, where critical assets have reached or are nearing end-of-life. Renewal works are required to maintain service reliability, reduce the risk of network failures, and support ongoing growth and development in the city centre. The scope includes dig-and-relay replacement of priority wastewater mains, manholes, and associated connections, alongside targeted trenchless lining works where renewal in situ provides best value. Works will be staged to minimise disruption to businesses, residents, and road users in the CBD. A strong focus is being placed on traffic management, stakeholder communication, and coordination with other utility providers and council capital works to reduce overlap and impact. On completion, the renewals will strengthen the resilience of the CBD wastewater network, extend asset life, and safeguard service levels for the community and local businesses.
WW Reticulation Renewals	Waters	Large	Active	Implement	Renewal programme consisting of working in close tandem with our Design partner WSP to identify, investigate, design and renew our aging wastewater reticulation network across Tauranga using lining and dig and relay methodology.
Johnson Reserve Pipe Upgrade	Waters	Large	Active	Close Out	Upgrade of 620 m of gravity main to 300mm diameter.
Mansels Access & Renewal of WW Main	Waters	Large	Active	Close Out	425 meters of 300mm diameter wastewater gravity main requires upgrade due to poor condition. The existing sewer is in a gully with difficult terrain located in the back of private properties within a wetland area. The proposed replacement wastewater pipeline to run through the adjacent Stormwater Reserve.
Oropi Reservoir 1 Seismic Upgrade	Waters	Large	Active	Close Out	Seismic upgrade and renewal of the Oropi reservoir 1. Includes construction of roof ring beam, internal floor slab, roof-column support brackets, external pipework and chambers and other surface remedial works.
Pyes Pa West - Dam 5 / Wetland 5 Design and Construction	Waters	Large	Active	Close Out	Construction of Dam/SW assets and Wetland to accommodate future development of the Pyes Pa West catchment. Site located at No 642 Kennedy Road (over the Nanako Stream).
Te Maunga WWTP Clarifier 3	Waters	Large	Active	Close Out	Construction of a new Clarifier. This is needed to provide the redundancy to enable one clarifier to be taken out of operation for maintenance (annual occurrence). An ECI contract is due to be awarded in Feb 22 and the incumbent will work with TCC's consultants to develop a design that is constructable and value engineered
Wastewater Lining Renewals	Waters	Large	Active	Close Out	Wastewater Reticulations Renewals to ensure continued resilience and level of service for the Wastewater Network
Joyce Rd WSTP Technology Renewal	Waters	Large	On Hold	Planning	The Joyce Road Water Plant (WTP) was built in 1997. The equipment has roughly a 25 year life and has now reached the end of its economic life. The WTP supplies over half of Tauranga's potable water and need to be continually reliable. There are options being assessed as the best way to accommodate growth in the area and increased expected requirements for the water take consent. These studies will better identify the appropriate projects.
Joyce Reservoir 1 Seismic Upgrade	Waters	Large	On Hold	Design	Seismic Upgrade and renewal of the Joyce reservoir 1. Includes construction of roof ring beam, internal floor slab and ring beam, roof-column support brackets, external drainage and other surface remedial works

Te Tumu Rising main	Waters	Large	On Hold	Planning	Current LTP scope is construction of 2 x new wastewater RMs (DN450 down Te Okuroa Dr and DN280 on The Boulevard) to service Te Tumu UGA - to connect to the new Wairakei PS. The planning stage is for new 'western sections' of these rising mains under existing roads to the new Wairakei pump station. ~1.8KM of the eastern section of the 450 mm main in Te Okuroa Dr has already been constructed by Transport when constructing the PEI (to the Te Tumu boundary). Bluehaven developers are installing eastern sections of the 280mm main along The Boulevard as they build the new sections of road to east (from Stevenson Dr to the Te Tumu boundary). On hold for planning of western pipeline sections. Active for transport to reimburse Bluehaven on The Boulevard section and for planning to keep comms up and gather feedback with hapu as part of the overall eastern corridor wastewater programme.
BayPark Master Plan	Spaces & Places	Large	Active	Design	The BayPark Masterplan programme has been initiated to assist with the capacity increasing strategy to activate and allow for additional sport codes to utilise facilities across the city. The programme will look to design and develop masterplan activities that will be user friendly and feasible and accommodate new and existing facility users at BayPark.
Poteriwhi Sports Park - Engineering Investigation & Design	Spaces & Places	Large	Active	Design	The development of Parau Farms into a park that includes sport, passive recreation, and associated infrastructure
Gate Pa Community Centre	Spaces & Places	Large	Active	Implement	New Gate Pa Community Centre - design and construction
Marine Parade Boardwalk	Spaces & Places	Large	Active	Implement	Construct pathway along the Marine Parade frontage from the Cenotaph to the Oceanbeach Road roundabout including ancillary facilities to accompany the new facility
Artificial Turf Installation	Spaces & Places	Large	Active	Close Out	Artificial Turf installation at Links Ave Reserve
Te Maunga Landfill Closure	Balance of Programme	Large	Active	Implement	To design and implement the Best Practicable Option (BPO) for ongoing discharges, as identified in resource consent application documents submitted to BOPRC on 31 October 2024. The proposed BPO is below, though this has not yet been approved under the resource consent and may change. •Option 1b+1d' replacing, upgrading and improving the performance of the existing LCS and intermediate capping. •Option 2b: lining and re-sizing the existing stormwater perimeter drains •Option 3d: installation of passive LFG vents during intermediate capping
Te Maire Street Link (CMM)	Major Projects: Transportation	Medium	Active	Design	Te Maire Link is a proposed link that has been identified in the wider CMM IBC as being one of a number of integral links within the local road network that is required to have throughput from Te Marie Street to Newton Street to assist in connecting corridors to relieve traffic on Hewletts Road and the surrounding area
Durham Street Laneway 134 Development	Major Projects: Civic & City Centre	Medium	Active	Design	Development of the 134 Durham Street site section of the Durham to Grey Street Laneway
Wharewaka	Major Projects: Civic & City Centre	Medium	Active	Design	New wharewaka shelter on the southern waterfront. Purpose built to house 2 waka and be designed to fit into the wider landscape and waterfront design.
Site A Civic Establishment	Major Projects: Civic & City Centre	Medium	Active	Implement	Civic Heart Demolition and Site A Civic Establishment. Civic precinct (administration, library and Hamilton street carpark) demolition and site prep.
Salisbury wharf renewals	Major Projects: Civic & City Centre	Medium	Active	Close Out	Renewals to Salisbury wharf following condition assessment
Ngatai Road Early Childhood Centre	Transport	Medium	Active	Pre-Initiate	Scope to be determined once PM assigned.
Bethlehem Road Stage 3 & 4	Transport	Medium	Active	Design	This project focuses on the design phase for improvements along Bethlehem Road between approximately numbers 144 and 261. The planned upgrades include widening the footpath to enhance pedestrian safety and accessibility, installing speed humps to calm traffic, and improving drainage to manage stormwater effectively. These works will create a safer, more connected environment for residents and road users.
Chapel Street Esplanade Walkway	Transport	Medium	Active	Design	This work is associated with the Mobil redevelopment and agreement between property and adjacent landowners. Existing historical design.
Ashley Place Footpath	Transport	Medium	Active	Implement	This project aims to improve pedestrian safety and connectivity along Alice Lane and Ashley Place. Key upgrades include constructing a new footpath on Ashley Place and installing a pedestrian island near the intersection to provide safer crossing points. The design will also incorporate street lighting improvements, updated traffic signs and road markings, and reviews for vehicle tracking and overland flow paths. These enhancements will create a safer, more accessible walking environment for residents and strengthen the local pedestrian network.
Bridge Component Replacement WC215	Transport	Medium	Active	Implement	This citywide programme focuses on renewing critical components of bridges, large culverts, and other structures to maintain safety and reliability. Delivered on a three-year cycle, the works include replacing aging elements to ensure the resilience of key transport links and reduce long-term maintenance risks. These upgrades help keep the network safe and functional for all road users.
CCTV Renewals 25/26 N.000045.06	Transport	Medium	Active	Implement	This project involves replacing existing CCTV cameras and supporting infrastructure that have reached the end of their useful life. The renewals will ensure the network remains reliable for monitoring and safety purposes, maintaining effective surveillance across key locations.

City Centre Public Transport Hub (Intercity Stop)	Transport	Medium	Active	Implement	The primary outcome for the City Centre public transport facility are facilitating mode-shift and supporting the redevelopment of the City Centre. The project is to confirm a suitable location (or multiple, dependent locations) for a public transport hub within the City Centre.
Commercial Footpath Renewals	Transport	Medium	Active	Implement	This project is an annual programme to renew commercial footpaths that have reached the end of their service life. Typically covering sections over 10 metres in length, the works ensure safe and functional pedestrian access in commercial areas. This programme is not eligible for NZTA subsidy and is funded locally.
Farm Street Upgrade Stage 2	Transport	Medium	Active	Implement	This project delivers the second stage of improvements at the Farm Street (Arataki) bus interchange to enhance public transport facilities and connectivity. Key works include widening footpaths and installing new street lighting along Farm Street, upgrading the Farm Street alleyway, creating a Bayfair walkway connection, and adding landscaping along the corridor. These upgrades will improve safety, accessibility, and the overall experience for passengers and pedestrians in the area.
Footpath WC225 & Cycle Path WC224 renewals	Transport	Medium	Active	Implement	This project is a continuous programme to renew existing footpaths and shared cycle paths that have reached the end of their service life. These renewals ensure safe, accessible walking and cycling routes across the city.
Girven Road Upgrade Existing Ped Xing	Transport	Medium	Active	Implement	This project improves pedestrian safety on Girven Road by replacing the existing at-grade zebra crossing with a new signalised mid-block crossing. The upgrade will provide enhanced safety features and better control for both pedestrians and vehicles, reducing risk and improving accessibility along this busy corridor.
Kerb, Channel & Sump WC213 Renewal	Transport	Medium	Active	Implement	Kerb and channel renewals, including any sump and drainage replacement required to carry out the drainage renewals is an approved and continuous programme under the National Land Transport Programme that receives at 51% subsidy from NZTA. carry out kerb and channel works. LTP budgets have been revised since the original publication of the Transportation Asset Management Plan 2024-2034 in November 2023.
Mt Maunganui Crossings (Tay / Orkney / Tweed x2)	Transport	Medium	Active	Implement	Upgrade existing pedestrian crossings in various locations in the Mt Maunganui area. Sites include Tay Street, Orkney Road and Tweed Street.
New Transportation Model	Transport	Medium	Active	Implement	Update of Regional Transport Model (TTM) from 2018 to 2028
Ngatai Road and Bureta Road Intersection Improvements	Transport	Medium	Active	Implement	Project purpose: •Improve safety at Ngatai-Bureta intersection as there have been multiple safety incidents in the past and as such, the intersection requires immediate safety intervention •Widen footpaths where possible to allow accommodate increased foot traffic •Deliver pavement renewal works along with safety improvements to enhance efficiency
Otumoetai Railbridge Footpath Renewal	Transport	Medium	Active	Implement	Replace existing clip-on footpath structures on the Otumoetai Rail bridge. Current footpaths have been assessed to be deficient under loading. Most of the budget has now been carried into year three of the NLTP due to delays. This work must be completed in the 2026-27 financial year.
Retaining Wall Component Renewals WC215	Transport	Medium	Active	Implement	Retaining wall maintenance /Geotechnical investigations on various retaining wall asset ID's in RAMM data base city wide Year three budget (2026-27) is \$327,366. Retaining wall renewals of existing walls is an approved and continuous programme under the National Land Transport Plan that receives a 51% subsidy from the NZ Transport Agency. The current three year period is 2024-27. TCC LTP Budgets have been revised since the original publication of the Transportation Asset Management Plan 2024-34 in November 2023.
Right of Access Te Tumu Corridor	Transport	Medium	Active	Implement	Acquiring legal interests over Māori land (TK14) in Te Tumu to enable delivery (by others) if two road corridors (extension of The Boulevard and Te Okuroa Drive) including infrastructure to support rezoning and future development of Te Tumu UGA.
Road resurfacing WC212 & Pre Seal Repairs WC111	Transport	Medium	Active	Implement	Pre seals repairs and road surfacing renewals of existing roads is an approved and continuous programme under the National Land Transport Plan that receives a 51% subsidy from the NZ Transport Agency. The current three year period is 2024-27. TCC LTP Budgets have been revised since the original publication of the Transportation Asset Management Plan 2024-34 in November 2023. Each year a programme involving multiple chip seal and asphalt sites is validated in RAMM. The programme is delivered by the main contractor Fulton Hogan as part of the maintenance and renewal contract along with other contractors that are engaged by TCC.
Speed Management Plan Implementation as per Oct 2024 Rule	Transport	Medium	Active	Implement	Implementing variable speed around schools during peak times
Streetlight renewals	Transport	Medium	Active	Implement	The streetlight assets have reached maturity and have significant corrosion issues, creating risk. There are also areas of risk acknowledged, whereby we are not meeting the required lighting and safety standards, for non-controlled pedestrian zebra crossings. This opportunity is to renew the existing streetlight assets, and review our level of service provisions, to achieve a compliant & safe outcome.
Traffic Services WC222 Renewals	Transport	Medium	Active	Implement	Road signs, barriers and markings renewals Traffic services renewal of existing road signs, barriers and markings is an approved and continuous programme under the National Land Transport Plan that receives a 51% subsidy from the NZ Transport Agency. The current three year period is 2024-27.
Traffic Signals Renewals	Transport	Medium	Active	Implement	Renewal of traffic signals and ITS assets

City Centre Public Transport Hub (Durham Street)	Transport	Medium	Active	Close Out	This project delivers a new bus interchange on Durham Street to strengthen public transport connections in the city centre. The hub will provide improved facilities for passengers, including safer boarding areas and better integration with surrounding streets, supporting a more reliable and accessible transport network. These upgrades will make it easier for people to travel to and from the CBD, encouraging greater use of public transport.
Intersection of Maranui, Omanu and Seaspray	Transport	Medium	Active	Close Out	One new level pedestrian crossing along Maranui street nearby Maranui - Omanu way intersection. Making Omanu way one way with entrance from Maranui street.
LCLR - SNP - Palm Springs Blvd/Papamoa Beach Rd	Transport	Medium	Active	Close Out	Intersection / pedestrian crossings with RSPs and shared path improvements with upgrade lighting.
Miro Street Parking Enhancements	Transport	Medium	Active	Close Out	The purpose of the project is to provide additional on street car parking and whilst addressing issues associated with parking on berms.
Reactive Works and Operational Improvement	Transport	Medium	Active	Close Out	Installation and removal of traffic lines, signs and related infrastructure for the purpose of maintaining a safe, reliable and efficient road network for the benefit of everyone.
TSP 015 - Te Tumu Internal Multi Modal	Transport	Medium	On Hold	Planning	Tauranga Eastern Corridor Growth/Wairakei Urban Growth Area. Project Size is medium due to the complexity (Land owners and implications to reputation) and the inter-connectivity with PEI and the Wairakei Growth Area. Project retained as a placeholder item in light of the recent Regional Deal - for progressing the SSBC and furthering corridor investment opportunities with NZTA.
Commercial meter Replacements 2022	Waters	Medium	Active	Pre-initiate	Replacement of Commercial water meters (~500) across Tauranga Region. Delivered using multiple civil contractors to deliver by deadline (January 1 2024)
Bulk Meter Renewals	Waters	Medium	Active	Initiate	Replacement of Bulk water meters
Residential meter Renewals	Waters	Medium	Active	Initiate	Ongoing domestic water meter renewals (incl procurement of meters, double check devices, strainers, and physical install costs)
Ntwrk Capacity Upg Otumoetai area Plan Programme	Waters	Medium	Active	Planning	Upgrades to stormwater network capacity in the Otumoetai area, planning budgets only
Pyes Pa West Floodway F2 and Pond 12B	Waters	Medium	Active	Planning	Planning and construction of a floodway and stormwater extended detention device at 12 Springwater Lane to service planned development in Pyes Pa West Urban Growth Area. This growth funded solution is required to service part of a subdivision on Hastings Road that drains to the Kopurererua floodplain.
Citywide SW Quality Programme	Waters	Medium	Active	Planning	Urbanisation significantly affects stormwater by increasing flow volumes and reducing water quality through higher levels of sediment and contaminants. If unmanaged, this can contaminate receiving environments, accelerate stream bank erosion, and cause sediment build-up in estuaries and harbours. This project aims to address these challenges by developing effective stormwater management solutions that protect waterways and coastal ecosystems.
Stormwater network capacity upgrades - Otumoetai and surrounds	Waters	Medium	Active	Planning	Otumoetai Intensification Upgrades to stormwater network capacity, delivery
Stormwater network capacity upgrades - Papamoa and Wairakei	Waters	Medium	Active	Planning	SW Minor Capital Works & Renewals Upgrades to stormwater network capacity. Develop a Programme of Works (PoW) for stormwater network capacity upgrades and renewals in the Papamoa and Wairakei catchment.
Stormwater network capacity upgrades - Tauranga existing areas	Waters	Medium	Active	Planning	Upgrades to Stormwater network capacity. For areas outside of programmes 123674, 123675, 123676, 123677.
Te Papa Stormwater network capacity upgrades	Waters	Medium	Active	Planning	Upgrades to stormwater network capacity
Vale Street Shared Path	Transport	Medium	Active	Design	Construction of a shared path on Vale Street between Landscape Road and Bureta Road) in response to community concerns.
CSC SW Treatment	Waters	Medium	Active	Design	Program based on results of stormwater quality investigations, compliance requirements and enhancement opportunities identified through waterway assessments and freshwater management tool. \$5.5Completion of Elizabeth St / First Ave stormwater treatment, Maleme St waterway remedial work, Aerodrome Road & Omanu GC stormwater treatment device installation Pilot Bay SW line extension, Freeburn Rd culvert remediation.
Te Maunga WWTP 2nd Hopper Feed (was PFT3)	Waters	Medium	Active	Design	This new project for the 2024 LTP - to increase solids stream capacity - concept was to install a 3rd picket fence thickener (PFT - sludge treatment unit) at Te Maunga WWTP. Feasibility June 2024 shows 3rd PFT not needed until later in the LTP, instead need 2nd hopper feed system to improve resilience. This project scope changed to 2nd hopper feed, and 3rd PFT will take the place of 4th PFT in LTP. \$the PFT takes place of the 5th PFT. 5th PFT no longer needed in the 30 year strategy.

1st Avenue West Stormwater Renewals	Waters	Medium	Active	Implement	Upgrading the existing Ø350mm pipes to Ø450mm and Ø375mm, with potential realignment outside building footprints to improve constructability and future access. Scope involves: - Approx. 94 meters of new pipe - Pipe upgrades from Ø350mm to Ø450mm and Ø375mm - 3-5 new manholes - Shallow to moderate trench excavation within private property
Establishment of Freshwater Management Tool	Waters	Medium	Active	Implement	Development of an integrated model for water decision-making in a range of matters, including consenting, land use planning and infrastructure planning.
Stormwater Reticulation Renewals	Waters	Medium	Active	Implement	Renewal of stormwater mains, service lines and other network assets due to the upgrade of roads, deterioration or similar reasons. This is an ongoing programme of works over multiple years.
Strand South Seawall renewal	Waters	Medium	Active	Implement	Renewal of the Strand South seawall this budget will be combined with a Stormwater renewals budget as the seawall sits within a parcel of land owned by Waste Water
Wairakei Culvert Upgrades	Waters	Medium	Active	Implement	The Wairakei Culvert Upgrade Project involves the upgrade of multiple culverts in Papamoa (within the Wairakei Stream). The follow culverts are included in this scope of works. Gravatt Road - additional twin 1600mm diameter culverts Opal Drive - additional twin 1600mm diameter culverts Longview Drive - additional twin 1600mm diameter culverts Evans Road - replace the existing culvert with twin 1.8m x 1.2m box culverts Palm Beach Boulevard - additional 1600mm diameter culverts
Wairakei Landscape Plan Stage 1	Waters	Medium	Active	Implement	Landscape Plan for Wairakei SW Corridor required under SW Comprehensive Consent RC63636. Stage 1 from Pacific View Road through to Te Tumu boundary.
Water Supply M&E Asset Renewals	Waters	Medium	Active	Implement	Annual program of rolling water supply mechanical electrical assets in accordance with renewal strategies and asset condition / performance. Each year the program is undertaken as a number of discreet projects that each have their own risk and complexity profile to be managed appropriately.
WS Joyce Rd Mini Hydro	Waters	Medium	Active	Implement	Install a mini hydro generator on the Joyce Road WTP raw water mains to generate power for the WTP and excess exported to the grid.
Waiari Intake & Water Treatment Plant	Waters	Medium	Active	Close Out	Development of Tauranga's third water supply intake and treatment plant near Te Puke encompasses the raw water intake infrastructure and treatment facility to cater to the needs of the current Coastal Zone. Current phase is the close out of minor residual task related to operational optimisation.
Wairakei / Taylor Reserve	Waters	Medium	Active	Close Out	This project seeks to represent the cultural values for the historic Wairakei stream and in particular the Wairakei estuary. The Wairakei stream mouth was significant cultural landmark in the 1840's as it became the boundary / peace line between Tauranga Moana iwi and Te Arawa iwi following the musket wars of 1835 - 1845. The stream mouth was also used as a boundary line for the rauapatu in the 1860's. An upgrade of the reserve and the driveway to the adjacent carpark is also proposed as part of the preparation and implementation of this landscape plan
City Centre Green Spaces	Spaces & Places	Medium	Active	Initiate	Bulk fund for upgrading Parks, Reserves and Green Spaces in the city centre
City Centre Placemaking	Spaces & Places	Medium	Active	Initiate	Bulk fund to allocate to placemaking projects in the city centre to improve amenity.
Cultural and Historical Precinct	Spaces & Places	Medium	Active	Initiate	The City Centre Action and Investment Plan has a strategic outcome for a city centre with identity and culture. The cultural and historical precinct will be important for this.
Arataki Reserve Interim Changeroom Facility	Spaces & Places	Medium	Active	Design	Project was sports field updates programme but this budget line is now specific to Arataki clubroom sports facility.
Brookfield Reserve Upgrade	Spaces & Places	Medium	Active	Design	To provide an improved play experience in Brookfield either through an upgrade of Lees Park or development of a larger new play space at Sydenham Park. Other reserve enhancement will be delivered alongside the play space development regardless of which park is selected. The final location will be informed by community feedback.
Carlton Reserve Skate Park	Spaces & Places	Medium	Active	Design	To design and construct a fit-for-purpose skatepark at Carlton Street Reserve, including supporting amenities
Cemetery Crematorium Building	Spaces & Places	Medium	Active	Design	New Crematorium Building
Gordon Spratt Reserve Football Club Facility	Spaces & Places	Medium	Active	Design	Change from original Project Description. New football club facility to be new building with four single access toilets, one accessible toilet and shower, reception room with joining kitchen and bar area and a small storage cupboard. A covered deck area will be provided.
Gordon Spratt Reserve Rugby Club Facility	Spaces & Places	Medium	Active	Design	New Rugby club facility to be new building with four single access toilets, one accessible toilet and shower, reception room with joining kitchen and bar area and a small storage cupboard. A covered deck area will be provided. Relocate storage shed and upgrade existing carpark

Historic Village Building 18 Renovation	Spaces & Places	Medium	Active	Design	Carry out renovation on building 18 at Historic Village
Historic Village Grounds Development	Spaces & Places	Medium	Active	Design	Design and build 3 x carpark areas around village grounds
Hopukioire Mt Drury Accessible Playground	Spaces & Places	Medium	Active	Design	To undertake a reserve enhancement project, including renewal of the play space and movement within and through the reserve, that adequately reflects the significance of the cultural, landscape, archaeological, ecological, tourism and play values of the site and surrounding area, and provides disability access.
Mount Library Upgrade & Renewals	Spaces & Places	Medium	Active	Design	Mount Library upgrade including extension and roof replacement
Papamoa Destination Playground	Spaces & Places	Medium	Active	Design	The purpose of this project is to establish a new playground, and supporting reserve enhancement and associated infrastructure provision, at Simpson Reserve in Papamoa to meet long-standing community demand for a larger scale playground in this area which provides for a wide range of ages and abilities, while retaining open spaces and facilities for a range of other reserve users.
Pilot Bay seawall renewal	Spaces & Places	Medium	Active	Design	Design and renewal of the Pilot Bay seawall
Te Papa o Nga Manu Porotakataka	Spaces & Places	Medium	Active	Design	To create a better Urban design outcome between the neighbouring businesses on the eastern side of the park, the existing public toilet building and surrounding open space.
The Historic Village - The Kiln Shed	Spaces & Places	Medium	Active	Design	New Kiln Shed for the Arts Hub in the Historic Village
Waterfront Central Plaza (excluding Wharf)	Spaces & Places	Medium	Active	Design	Waterfront reserve between Masonic Park and Wharf Street.
2. Papamoa Beach Shared Pathway Stage 2	Spaces & Places	Medium	Active	Implement	The design and construction of a shared path between Parton Road and Taylors access Road. This is Stage 2 of the original shared pathway proposed from Domain Road, Stage 1 ended at Parton Rd.
Automated Public Toilet Mngmnt Systems	Spaces & Places	Medium	Active	Implement	Toilet Management system - BMS
Gordon Spratt Car Park Extension	Spaces & Places	Medium	Active	Implement	Extension of existing car park to double its size. It will be located next to proposed Shared Clubroom. Design includes services for future clubroom and landscaping.
Oropi Forest & Trail Restoration Works	Spaces & Places	Medium	Active	Implement	To reinstate the existing mountain-bike tracks following the forest harvest (forest harvest is City Waters project which is project managed by Spaces and Places) To enhance the mountain-bike park by adding extra MTB & walking tracks, with emphasis on grade 2 & 3 level trails to make the park accessible to beginner level riders To re-plant the land with a long rotation tree species. Redwoods are the recommended species To protect and enhance existing native bush pockets within the park To enhance walking opportunities, particularly with access to native bush areas Add signage at entrances for park maps, information and sponsors Add signage within the park to ensure wayfinding is very clear To create a second carpark, toilet & events area to Joyce Rd To make some improvements to the Oropi Rd carpark and entrance
Sulphur Point 6 lane pontoon and pile renewal	Spaces & Places	Medium	Active	Implement	Renewal of the Sulphur Point 6 lane boat ramp pontoons and piles. Works also include renewal of the top section of the concrete boat ramps and abutments and remedial works to the rock revetment adjacent to the ramp. Works are being completed under a current consent. Project is being split between 2 financial years. Planning and engineering costs 2025/2026 \$213k with physical works to commence in FY 2026/2027 \$1521k
Taylor Reserve Access Road Improvements	Spaces & Places	Medium	Active	Implement	Improvements to Taylor Access Road including road widening, additional footpath and tie in's to Papamoa Beach Road
Wharepai & Tauranga Domains	Spaces & Places	Medium	Active	Implement	To improve the city edge of the Wharepai and Tauranga Domains, the interface with the city and the pedestrian experience. As part of a broader programme of works, the initial project will focus on the Hamilton Street and Cameron Road edge of Wharepai domain, improving footpaths, fencing, car parking, tree pits, tree replacement.
Wharepai Domain Fencing Renewal	Spaces & Places	Medium	Active	Implement	Fencing renewal for the road frontage at Wharepai Domain along Chapel Street, Cameron Road, and Hamilton Street.
Aspen Reserve	Spaces & Places	Medium	Active	Close Out	To redevelop Aspen Reserve with a primary focus on creating an urban oasis enhancing its existing green open space amenity while recognising future potential for small scale events (secondary purpose). The City Centre Action and Investment Plan (CCAIP) identifies Aspen Reserve as a 'sanctuary space' for people attending the Court and Ministry of Justice building being developed in the vicinity of the reserve.
Allan McBride Park - Reserve Enhancement and Playground Renewal	Spaces & Places	Medium	Active	Close Out	To design and deliver a fit-for-purpose neighbourhood reserve, including play space provision, that meets the needs of the play, recreational and amenity needs of the community – recognising a high density residential zone and anticipated future residential intensification in this area.
Gordon Spratt Bowls Renewals	Spaces & Places	Medium	Active	Close Out	Renewal of the Papamoa Bowls Turf
Gordon Spratt Reserve - Changing Rooms	Spaces & Places	Medium	Active	Close Out	GSR changing room design and consenting

Gordon Spratt Reserve Storage Sheds	Spaces & Places	Medium	Active	Close Out	Provide permanent storage sheds to replace container storage and lost storage due to upgrade of changing rooms
Haukore Street Reserve - Reserve Enhancement and Playground Renewal	Spaces & Places	Medium	Active	Close Out	To design and deliver a fit-for-purpose neighbourhood reserve, including play space provision, provision that meets the play, recreational and amenity needs of the community (that can be delivered within this small site) and fosters a sense of belonging and ownership of the reserve.
Kiriwehi Reserve (NR6 The Lakes)	Spaces & Places	Medium	Active	Close Out	Development of a new neighbourhood reserve at Kiriwehi Reserve (NR6, The Lakes) to meet Council's Open Space Level of Service Policy standards, including a local play space and reserve amenity
Library Climate Controlled Room Tauriko	Spaces & Places	Medium	Active	Close Out	To install a climate controlled archive room in a leased premises at Tauriko
Merivale Community Centre	Spaces & Places	Medium	Active	Close Out	Demolish and rebuild the Merivale Community Centre
Monmouth Redoubt Upgrades	Spaces & Places	Medium	Active	Close Out	Works arising from Monmouth Redoubt Conservation Plan including Renovation of historic banks and ditches, construction of boardwalk and removal of trees in northern ditch
Monticola Drive Reserve - Public Toilet Installation	Spaces & Places	Medium	Active	Close Out	Supply and installation of toilets at Monticola Drive Reserve, Papamoa, for the general public and bus drivers' use.
New Skatepark Facility	Spaces & Places	Medium	Active	Close Out	To develop a comprehensive implementation plan for a new destination skate facility in Tauranga. The facility will be accessible to a range of people of different ages and abilities, and geographical accessible to people within their local neighbourhoods. A specific outcome is to engage with specific user groups (such as; skaters, scooterers, trick BMX and other roller groups) on design and development of a skating facility and improvements to existing ones. Additionally, engagement with Mana Whenua and other stakeholder groups to ensure their contributions are heard and flow through all workstreams.
Playground Fencing	Spaces & Places	Medium	Active	Close Out	To design and deliver fit-for-purpose accessibility upgrades at selected existing neighbourhood reserve playgrounds, as one strategy to make our reserve network more inclusive for disabled and neurodivergent children, young people and families, by providing a greater distribution of fully fenced play spaces and communications boards across the city.
Surrey Grove Reserve - Reserve Enhancement and Playground Renewal	Spaces & Places	Medium	Active	Close Out	To design and deliver a fit-for-purpose neighbourhood reserve, including play space provision, provision that meets the play, recreational and amenity needs of the community (that can be delivered within this small site), reduces safety concerns thereby increasing usage, and fosters a sense of belonging and ownership of the reserve.
The Historic Village Renewals	Spaces & Places	Medium	Active	Close Out	The renewal of multiple buildings at the Historic Village. This is a Programme budget.
Beachside Holiday Park Boardwalk	Spaces & Places	Medium	On Hold	Planning	Beachside Holiday Park boardwalk renewal
Cemetery Carpark	Spaces & Places	Medium	On Hold	Planning	Construction of new carpark adjacent to new crematorium building
Cemetery Chapel	Spaces & Places	Medium	On Hold	Planning	Chapel upgrade to include: - refurbishment of cremator area to office space - removal of catafalque and interior improvements - seismic strengthening
New Cremator	Spaces & Places	Medium	On Hold	Design	New oversized cremator to replace existing elecfurn cremator
Te Ranga Development	Spaces & Places	Medium	On Hold	Design	Funding is be available for several improvements to the Te Ranga Historic Battle Site (e.g. stormwater improvements, car park, forest walk, hillside and wetland planting, walkway, construction of a tomokanga and or other cultural elements) owned by Ngai Tamarawaho. Some of these improvements will link to the TCC-owned reserve known as Merrick's Farm.
PPM Solution	Balance of Programme	Medium	Active	Initiate	A Project Portfolio Management (PPM) system will unify tools into a central, configurable platform to improve governance, prioritisation, and project delivery. It will strengthen strategic alignment, financial and risk management, resource planning, and support better decisions for long-term community value.
Cambridge Road - Closed Landfill Upgrade	Balance of Programme	Medium	Active	Close Out	Cambridge Road closed landfill - infrastructure upgrade and remediation works to comply with Resource Consent
Ohauti Road Safety & Accessibility Improvements	Transport	Small	Active	Pre-Initiate	Scope yet to be confirmed, to be progressed once PM is allocated.
Mt Maunganui Parking Management Plan	Transport	Small	Active	Planning	Investigation, community engagement & implementation of the Mount Maunganui parking management plan.
Real Time Data Sensors & ITS Technology N.000076.07	Transport	Small	Active	Planning	Real time data sensors and ITS technology research and deployment N.000076.07.01

Monowai St Crossing (Grenada)	Transport	Small	Active	Design	This project involves upgrading the existing pedestrian refuge island to a formal shared at-grade (flat) crossing to improve pedestrian safety and accessibility for school students, families, park users and the local community. Students accessing Arataki School, Mount Intermediate, and Mount College cross here plus many people walking/biking to Arataki Park as well as members of the community accessing Arataki Park for sports activities and the pump track facility.
Rapidly Deployable - Grenada Street Ped Crossings	Transport	Small	Active	Design	Pacific Lakes Village (242 Grenada Street) raised urgent safety concerns for residents crossing Grenada Street, especially with the upcoming expansion and new Pavilion event venue and the expected increase in pedestrian volumes crossing between Pacific Lakes Village and Pacific Coast Village.
Bus Shelter Renewals	Transport	Small	Active	Implement	This project involves the renewal of existing bus shelters across the network as part of a citywide maintenance programme. Delivered on a three-year cycle, the works ensure shelters remain safe, functional, and fit for purpose, supporting a reliable public transport experience for passengers.
James Cook Drive Crossing	Transport	Small	Active	Implement	Improve the safety of school children crossing the road particularly in relation to the two bus stops. This project provides a refuge crossing and relocates two bus stops so that pedestrians cross the road behind the bus stops rather than in front of the bus stops.
Joyce Road Footpath (Hanlow to St Thomas)	Transport	Small	Active	Implement	There is a lack of footpath connection on Joyce Rd, between Hanlow Place and Pyes Pa Road. People living on Hanlow Place do not have a continuous sealed path along Joyce Road. Mobility scooter users and pedestrians are unable to access the area because of the lack of continuity, resulting in limited pedestrian connectivity within the area. The construction of a new footpath will address this gap by providing a safe, continuous, and accessible route that connects the local community to nearby shops, the wider Pyes Pa area, and public transport services. This project will also enhance accessibility for mobility impaired users, supporting inclusive and equitable access for all pedestrians.
Live Travel Information System N.000076.04	Transport	Small	Active	Implement	Supply and install equipment associated with journey information.
New CCTV Installations N.000076.06	Transport	Small	Active	Implement	Add new CCTV cameras to existing network as determined by TTOC team in consultation with Police and the community Budget increase for travel safe sites.
Ped/Cycle Counters Maint/Renewal/Install	Transport	Small	Active	Implement	Ped/Cycle Counters Maint/Renewal/Install
Street Furniture Renewals	Transport	Small	Active	Implement	Street Furniture renewals not subsidised by NZTA. In 2024-25 \$100K reallocated to N.000045.02 Traffic service renewals for road signs and marking renewals.
TBE Footpaths in industrial area	Transport	Small	Active	Implement	Extension of existing footpaths in and around the Tauriko Business Estate.
City Centre Transport Development	Transport	Small	Active	Close Out	This project delivers streetscape improvements in the city centre to create a safer, more attractive, and people-focused environment. Influenced by the City Centre Access and Intensification Plan (CCAIIP), the works aim to enhance walking, cycling, and public transport connections while supporting vibrant urban spaces. These upgrades will improve accessibility and strengthen the city centre as a key destination for residents and visitors.
Streetlighting Infill	Transport	Small	Active	Close Out	This project aims to enhance urban safety and aesthetics by implementing a streetlighting infill initiative. It focuses on strategically placing additional lighting fixtures in poorly illuminated areas, thereby improving visibility, reducing crime rates, and fostering a more inviting environment for pedestrians and motorists alike
Transport Buildings Renewals	Transport	Small	Active	Close Out	1) TV 3 Carpark 2) Elizabeth St Car Park 3) Spring St Carpark 4) Haumaru Sports Centre
Transportation Structures Renewals	Transport	Small	Active	Implement	Transport structures renewals - budget is held in N000045.7.01 Coastal structures
TTOC Renewals ICT Element N.000076.02	Transport	Small	Active	Implement	Renewals of Transport Operations Centre digital and physical systems, VMS, Monitors, Servers
Water Supply Equipment & Systems	Waters	Small	Active	Planning	Procure, install and commission field instruments, radio telemetry and associated equipment for the management and control of the water supply system.
WW Electrical Upgrades	Waters	Small	Active	Planning	Programme to upgrade the electrical & telemetry system of wastewater pumping stations covering obsolescence & renewals of short life assets.
SW Inflow Reduction Project	Waters	Small	Active	Implement	Ongoing programme to monitor & reduce stormwater infiltration to the wastewater system.
Commercial Property Renewals	Spaces & Places	Small	Active	Initiate	171 Chadwick Road (Unit 1 - 4) Turkish Unit 1, Subway Unit 2, Punjab Market Unit 3 and 4 - Renewal 2025 28 Newton Street - Renewals 2025 29 Wikitoria Street - Renewals 2025
McLaren Falls Surface Renewals	Spaces & Places	Small	Active	Planning	Surface renewals in and around the park
Alice Lane Footpath	Spaces & Places	Small	Active	Implement	New footpath adjacent to Alice Lane alongside sports field and car park
Outdoor Exercise Equipment	Spaces & Places	Small	Active	Implement	Provide outdoor exercise equipment to respond to requests and ensure we are meeting the active recreation needs of youth and adults

Bayfair Reserve Improvements	Spaces & Places	Small	Active	Close Out	To showcase how we can increase the amenity of our reserves through prioritising areas in reserves for planting and be more carbon efficient by reducing the amount of grass required to be mown. Some minor capital works may be undertaken to improve pathways through this area.
Greerton Library Renewals	Spaces & Places	Small	Active	Close Out	Various Renewal Projects in conjunction with assets identified as end-of-life in the condition assessment report.
Papamoa Library Renewals	Spaces & Places	Small	Active	Close Out	Various smaller renewal projects, taking the most recent Condition Assessment Reports into account
Playground Shades - FY26	Spaces & Places	Small	Active	Close Out	To install shade retrospectively at identified existing playground sites. Specifically, Hills Review Reserve, Glenpark Reserve and Spinifex Reserve.
Residential & Commercial Bdg Renewals	Spaces & Places	Small	Active	Close Out	202 Rowesdale Drive ; 206 Rowesdale Drive
Residential Renewals (excl Elder Hsng)	Spaces & Places	Small	Active	Close Out	148 Gravatt Rd ; 36b Meadowland St ; 36c Meadowland St ; 36d Meadowland St ; 581d Bell Rd
Sulphur Point Beach Seawall	Spaces & Places	Small	Active	Close Out	Renewal and repairs to the Sulphur Point Beach seawall
Waste Water Building Renewals	Spaces & Places	Small	Active	Close Out	Renewals to Waste Water pump station and treatment plant buildings.
Water Supply Building renewals	Spaces & Places	Small	Active	Close Out	Renewals of Buildings on Water Treatment and Water Stations providing cover from weather for the plant, pumps, generators and electrical equipment.
Solar Panel Installation – Chapel Street WTP	Balance of Programme	Small	Active	Close Out	Installation of solar panels on the flow balance tanks at the Chapel Street Wastewater Treatment Plant.

9.4 Major Projects Update - Transport

File Number: A20615752

Author: Chris Farnsworth, Senior Project Manager
Christopher Barton, Portfolio Manager: Infrastructure

Authoriser: Jane Small, Director Major Projects

PURPOSE OF THE REPORT

1. To provide an update to Committee on the transport major projects in implementation, delivery and close-out including Pāpāmoa East Interchange, SH29 Tauriko Enabling Works and Fifteenth Avenue to Welcome Bay, including highlighting any material changes from previous reports and outlining current key risks and opportunities.

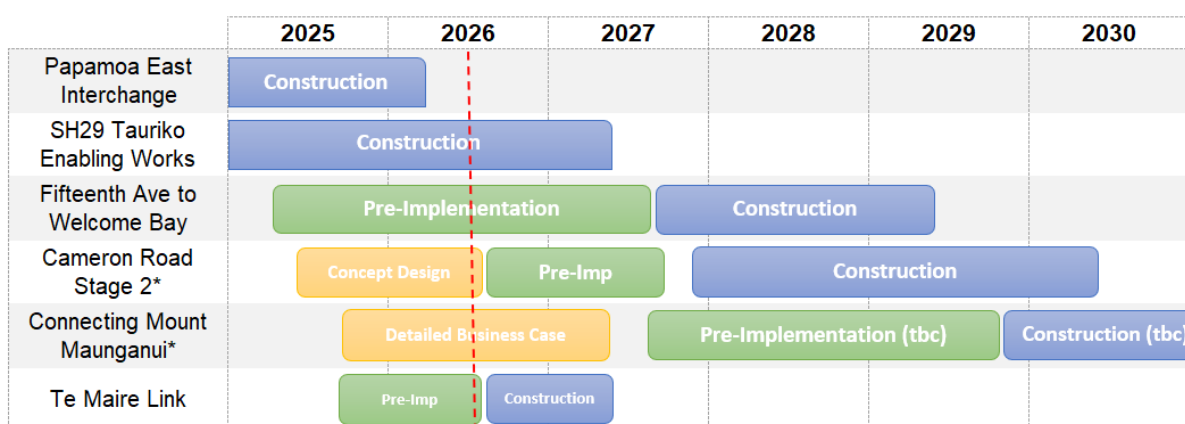
RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Major Projects Update - Transport"; and
- (b) Endorse the Fifteenth Avenue to Welcome Bay design to progress through 'Gateway 1 - Hairini Bridge Structural Assessment' to the next phase of design development

EXECUTIVE SUMMARY

2. This is an update report on the status and progress on the three major transport projects which are in delivery and close-out phase, the Pāpāmoa East Interchange, SH29 Tauriko Enabling Works and Fifteenth Avenue to Welcome Bay projects.
3. The report also seeks endorsement of the Fifteenth Avenue to Welcome Bay project progressing through 'Gateway 1' - confirming the Hairini Bridge structural elements and assessment as to whether the bridge has the capacity to support proposed upgrades.
4. The Cameron Road Stage 2 and Connecting Mount Maunganui projects are being reported to City Future Committee.
5. Overview timeframes for delivery of the five major transport projects are outlined below:



*Reported separately to City Future Committee

6. Construction of the Pāpāmoa East Interchange is complete, with works delivered on time and under budget. Post-construction project close-out activities are being finalised including asset capitalisation and vesting.

7. Construction of the SH29 Tauriko Enabling Works is progressing on time and forecast to be delivered under budget – with savings realised as previously reported. Works remain on track for completion in 2027.
8. For the Fifteenth Avenue to Welcome Bay project design development, the first stage structural investigations and capacity assessment of the existing Hairini Bridge are now complete confirming the existing bridge is structurally capable of supporting the proposed upgrades and a building consent pathway for the structure is endorsed.
9. Key risks are reflected in project updates with 'amber' status.

SH29 TAURIKO ENABLING WORKS – NO SIGNIFICANT CHANGE FROM LAST UPDATE

KEY RISK - Management of live traffic through construction site

KEY OPPORTUNITY – Release of unspent contingency

10. The Tauriko West Enabling Works project supports both residential and industrial growth - it will directly enable initial development of up to 2,400 new homes in the Tauriko West development area and enable ongoing development of over 100 hectares of industrial land in the Tauriko Business Estate, which is anticipated to provide up to 6,000 additional jobs within the city.
11. An overview of the project status is as below:

	Status	Comments
Cost		LTP Budget \$215.8m. Current estimates are within budget Significant savings (\$25m of unspent contingency) already realised and incorporated into updated budget.
Time		Construction progressing on programme: - Redwood / Kaweroa / SH29 Roundabout – completed in 2025. - Tauriko Village / Cambridge Rd / SH29 - scheduled to be complete in 2027.
Safety		Continuous safe delivery – over 400,000 worker hours to date without any serious harm or lost time incidents.
Scope		Scope confirmed with no substantive changes.
Stakeholders		Actively working with project neighbours and travelling public.
Risk		Active management of live risks and contingencies in place, however this remains a high-risk project with significant residual risks. Managing traffic throughout construction to minimise disruption remains the key challenge and risk.

12. Construction is progressing well without significant traffic network disruption. Over the coming 2-3 months works will be ongoing with upgrades to SH29 between Takitimu Drive and Tauriko Village, however no further significant traffic management changes or lane closures are proposed through this phase.
13. The infrastructure development timing is well aligned with the Tauriko West residential and Tauriko Business Estate growth areas - where land development activities are currently underway.
14. Adjacent to the enabling works project, works to extend Taurikura Drive to connect with Belk Road are progressing well. These works are being delivered by the developer Element IMF to unlock the next stage of the Tauriko Business Estate. Completion of the new Belk Road /

Taurikura Drive roundabout is programmed for Autumn 2027, and following this the Belk Road connection to SH29 will be closed at the existing SH29 intersection.

FIFTEENTH AVENUE TO WELCOME BAY UPGRADE

KEY UPDATE – PROPOSED GATEWAY 1 HAIRINI BRIDGE STRUCTURAL ASSESSMENT ENDORSEMENT SOUGHT

Key Risk - confirming operation of tidal flow arrangements and ensuring safety - particularly at side-street intersections.

KEY OPPORTUNITY – Standalone walking/cycling and utilities structure rather than a clip-on with benefits for construction disruption and asset life will be considered through design phase

15. This project seeks to address current and growing issues with peak hour congestion, poor level of service, access and safety problems, and walking and cycling deficiencies on the key city arterial transport corridor of Fifteenth Avenue to Welcome Bay including the Hairini Bridge.
16. An overview of the project status is as below:

	Status	Comments
Cost		LTP Budget \$170.2m. Current estimates are within budget. NZTA co-funding approved for pre-implementation phase.
Time		Key upcoming milestones: • Community engagement on design (late 2026) – on track • 50% design completion (early 2027) – on track • NZTA implementation funding application (April 2027) – at risk • Construction commencement (Q4 2027) – on track • Construction complete (Q2 2029) – on track
Safety		No current issues.
Scope		Some scope elements to be further refined from the Business Case concept through the pre-implementation phase, including addressing residual safety audit concerns and ensuring realisation of network travel time and modal choice benefits.
Stakeholders		Extensive further engagement is planned through design phase in advance of construction. Noting plans are currently being refined, it is anticipated further stakeholder communication and engagement will be completed as part of the 50% design development in the second half of 2026.
Risk		Key design challenges include confirming operation of tidal flow arrangements and ensuring network efficiency and safety - particularly at side-street intersections. Ensuring overall cost estimates remain aligned with previous estimates and within budget allocations. Updated detailed cost estimates will be developed through the next design phase. Fast track application for Turret Road Aged Care Facility Project. Council has submitted on preliminary application and is engaging with the developer of this facility. Managing traffic through construction to minimise disruption is a

		key challenge and risk. Works are planned to be staged to minimise disruption and to align with other networks activities. Detailed staging and sequencing plans will be prepared and tested as the construction methodology is developed with the ECI contractor.
Opportunities		An option is being considered for developing an independent walking/cycling bridge structure in lieu of the bridge walking/cycling clip-on. This would likely result in benefits to construction disruption and asset life. Feasibility to inform this option / opportunity is continuing, with options to be reported to the next City Delivery Committee meeting. There may be opportunities to advance some construction phase enabling works prior to main contract works and these will be identified through the next phases of the ECI.

Hairini Bridge Structural Assessment

17. The first Stage Gate for the ECI design engagement has been confirming the Hairini Bridge structural elements and assessment as to whether the existing 1962 bridge has the capacity to support proposed upgrades. This committee received a presentation from the specialist bridge engineer from Beca on the process undertaken to assess the bridge at the 16 June 2026 meeting.
18. Following structural investigations and analysis, a bridge structural assessment report has been developed which has identified that the bridge is structurally capable of supporting all proposed upgrades, including the additional traffic lane, shared user path clip-on, and future services without the bridge requiring significant structural upgrades or strengthening. The assessment and report has been independently peer reviewed and all matters raised in the peer review have been addressed to the satisfaction of the peer reviewer.
19. The report identifies that the bridge residual structural life (including clip-on) would be circa 35+ years. It also notes that the existing underlying seismic risk to this structure remains but is not made any worse by the proposed upgrades – noting this existing bridge would likely be vulnerable in an earthquake event.
20. The outcomes of the structural assessment have been reviewed by the Building Consent Authority to confirm that based on current findings and analysis, there are no anticipated major risks or issues with building consenting (likely via obtaining a building consent exemption).
21. Endorsement of proceeding through Stage Gate 1 relating to the Hairini Bridge structural

Next Stage Design Development

22. Subject to Committee endorsement to progress from Stage 1 (Hairini Bridge structural assessment) through Gateway 1, Stage 2 to complete an updated '50% design' will commence from August, with expected completion in early 2027. Throughout this process a number of design elements will be refined and further stakeholder communication and engagement will be completed – including further engagement with planned land development adjacent to the corridor to identify integration risks and opportunities.

Viability of new offline 2-lane bridge

23. The Committee previously requested staff report back on the relative costs and viability of a new offline two-lane bridge able of accommodating vehicles in lieu of the current preferred option of utilising the existing bridge to accommodate three-lanes – plus an additional walking/cycling shared use path either via a clip-on or a potential independent structure.
24. Options for a new bridge structure able to accommodate vehicle traffic were previously assessed as part of the Fifteenth Avenue to Welcome Bay Single Stage Business Case (SSBC). Indicative extra-over costs for a new offline 2-lane vehicle bridge were estimated at

circa. \$70m for the bridge structure. In addition, to tie in a new vehicle bridge would require additional property acquisition at both ends and widening of the existing causeway, which would introduce significant additional costs, for land, construction and also presented risks.

25. At the SSBC stage, options to implement a four-lane transport solution for the corridor including a new bridge were indicatively assessed at a likely cost of over \$300m (excl. waters works).
26. Construction and tie-in of a new bridge accommodating vehicles was assessed as being likely result in similar or higher disruption during construction than the currently planned online three-lane option.

Hairini Bridge vs Chapel Street Bridge

27. The Committee previously requested staff report back on the relative seismic and resilience risk between Hairini Bridge and the Chapel Street Bridge.
28. A direct like for like comparison between the bridges is not possible as each bridge has individual site conditions, structural considerations and a distinct seismic risk profile – including ground conditions, bridge configuration, foundation performance, abutment vulnerability, previous strengthening works, and exposure to liquefaction and lateral spreading.
29. Based on previous assessments, Chapel Street Bridge is considered to have a higher earthquake risk and lower seismic resilience than Hairini Bridge. While both bridges are vulnerable to liquefaction and lateral spreading in a seismic event, Chapel Street Bridge has been assessed to be more likely affected at lower annual exceedance probability (AEP) earthquake levels.
30. The Hairini Bridge superstructure and previous seismic strengthening are considered adequate – however remain vulnerable to ground failure and liquefaction during larger seismic events (1 in 250 to 1 in 500 year AEP events).
31. Chapel Street bridge and its abutments, embankments and superstructure have been assessed to be at risk of potential damage, liquefaction, lateral spread and flow failure in potentially 1 in 25 and 1 in 100 year AEP events.

NEXT STEPS

32. A major projects update report will be provided to future City Delivery Committee meetings.
33. Subject to Endorsement of Gateway 1 the Fifteenth Ave to Welcome Bay project will move into the next phase of design.

ATTACHMENTS

Nil

9.5 Annual Residents' Survey Report 2025/26

File Number: A20393323

Author: Holly Riddell, Corporate Planner

Authoriser: Christine Jones, General Manager: Strategy, Partnerships & Growth

PURPOSE OF THE REPORT

1. The purpose of this report is to present the Annual Residents Survey Report 2025/26.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Annual Residents' Survey Report 2025/26".

EXECUTIVE SUMMARY

2. The Annual Residents Survey is conducted in four waves each year to capture community perceptions of council services and initiatives. This report presents the final annual results for 2025/26.
3. The Annual Residents' Survey forms part of a wider set of information we have around engagement with the Tauranga community and their perceptions of council and of Tauranga as a place to live. The survey results help Council assess the performance of Tauranga City Council against a set of actions and performance levels, including those outlined in the Long-term Plan.
4. Key Research has undertaken annual residents' surveys since 2006 on behalf of the council, by collecting responses via a mail-out with an option to complete the questionnaire online.
5. Data collection for the 2025/26 year took place between 29 August 2025 and 31 May 2026 in four waves. A statistically robust sample of n=632 residents across the Tauranga City Council area was collected.
6. The sample selection was based on a random selection from the Electoral Roll. This method ensures each member within the population (assuming they are on the open Electoral Roll) has an equal probability of selection, thereby minimising bias.
7. Post data collection, the sample was weighted to align with known population distributions for the Tauranga City Council area, based on age, gender, ward, and ethnicity from the latest Census results.
8. At an aggregate level, the sample has an expected 95% confidence interval (margin of error) of +/- 3.9%. The margins of error associated with sub-groups will be larger than this as the results become less precise as the sample size shrinks.
9. The report, included as **Attachment 1**, by Key Research explores the findings in detail, looking at trends and how the results to individual questions contribute to residents' overall perception of Council.

KEY FINDINGS**Overall**

10. A summary of the high-level survey results and associated net score for the 2025/26 year compared to the previous year, and the trend from the previous year is summarised in the table below:

11. **Table 1: 2025/26 key results compared to the previous year.**

Measure	2024/2025 Result	2024/25 Net score	2025/2026 Result	2025/26 Net score	Trend (Relative)
Overall performance	44%	18%	46%	19%	▲ (5%)
Overall reputation	26%	-23%	27%	-21%	▲ (4%)
Overall value for money	30%	-16%	31%	-12%	▲ (3%)
Overall core service deliverables	62%	49%	63%	51%	▲ (2%)
Overall water management	59%	40%	60%	47%	▲ (2%)
Overall roads and footpaths	49%	28%	53%	30%	▲ (8%)
Overall waste management	76%	68%	78%	72%	▲ (3%)
Overall outdoor spaces	76%	69%	78%	73%	▲ (3%)
Overall public facilities	71%	64%	75%	67%	▲ (6%)

12. As shown in the table above, the 2025/26 overall satisfaction level with Tauranga City Council continued an upward trend, rising from 44% in 2024/25 to 46% in 2025/26. This is a more modest gain than the 10-point improvements recorded in the previous year.

13. Overall satisfaction is highest among residents aged 65+, and those residing in Mauao/Mount Maunganui, Te Papa and Bethlehem.

14. Key highlights from the report are:

- Management of street litter increased from 72% to 77%
- Satisfaction with Te Maunga Recycling and Transfer Station increased from 72% to 75%
- Boat ramps and associated parking increased from 68% to 74%
- Residents also rated the opportunities to be physically active in Tauranga more highly, with affordability up from 61% to 67% and the quality of facilities up from 67% to 72%.
- Satisfaction with library services reached 91% — its highest level in the past five years.
- Satisfaction with the Historic Village increased from 64% to 70%
- Perception of safety after dark increased from 62% to 68%
- Quality of services provided by the Council increased from 47% to 52%

15. However, the survey also revealed ongoing challenges:

- Levels of safety when cycling on roads or cycleways decreased significantly from 56% to 45%
- Satisfaction with the cemetery decreased from 79% to 76%
- Payment arrangements are fair and reasonable decreased from 68% to 63%

- The way Council involves the public in decisions it makes and the amount of influence the public have on the decisions that Council makes both decreased by 5%.
- Tauranga City Council's overall reputation remains low at 27%, with leadership (27%), trust (25%), and financial management (21%) also rated poorly. These scores show little change from the previous year.

Rates, rent and living affordability

16. Cost-of-living pressure remains one of the clear messages from residents. Following Council including questions on rates affordability, rental affordability and the cost of living in 2024, the 2025/26 year-end results show that just 25% of residents agree that rates are affordable for their household, 21% that rent is affordable, and 22% that the overall cost of living is affordable. Each measure has improved slightly on the previous year. Cost-of-living improved the most, from 17% to 22% but on all three questions, residents who disagree still outnumber those who agree by roughly two to one. This sustained financial pressure may help explain the continued weakness in the value-for-money and rates-fairness results.
17. **Table 2: Affordability of household rates, rent and cost of living compared to the previous year.**

Measure	2024/25 Result	Nett Score 2024/25	2025/26 Result	Nett Score 2025/26	Trend (Relative)
<i>Rates in Tauranga are affordable for my household</i>	21% (n=207)	-30%	25% (n=495)	-27%	▲ (19%)
<i>Rent in Tauranga is affordable for my household</i>	18% (n=39)	-43%	21% (n=75)	-38%	▲ (17%)
<i>The cost of living in Tauranga is affordable for my household</i>	17% (n=265)	-44%	22% (n=618)	-30%	▲ (29%)

Comparison to previous years

18. To provide Council with a performance comparison against previous full-term elected Councils, a summary of the high-level survey results for 2025/26 is presented in the table below.
19. On most measures, the Council is seeing improvements in satisfaction from previous years but still sits below its 2015/16 – 2018/2019 average. Overall performance is at 46% against an average of 72%, and reputation 27% against 51%. Waste management is the notable exception, now rating above its historical average.
20. **Table 3: 2025/26 results compared to previous elected Council.**

Measure	2016/17 Result	2016/17 Nett Score	2017/18 Result	2017/18 Nett Score	2018/19 Result	2018/19 Nett Score	Average Result	2025/26 Result	2025/26 Nett Score	Trend (Relative)
<i>Overall performance</i>	74%	70%	73%	71%	66%	54%	71%	46%	19%	▼ (-35%)
<i>Overall reputation</i>	51%	43%	53%	41%	44%	23%	49%	27%	-21%	▼ (-45%)
<i>Overall value for money</i>	57%	50%	58%	48%	48%	31%	54%	31%	-12%	▼ (-43%)
<i>Overall core services deliverables</i>	79%	77%	73%	69%	71%	66%	74%	63%	51%	▼ (-15%)
<i>Overall water management</i>	68%	69%	67%	65%	64%	61%	66%	60%	47%	▼ (-9%)
<i>Overall road and footpaths</i>	68%	61%	63%	58%	56%	41%	62%	53%	30%	▼ (-14%)
<i>Overall waste management</i>	75%	71%	61%	49%	66%	57%	67%	78%	72%	▲ (16%)
<i>Overall outdoor</i>	86%	84%	82%	80%	81%	78%	83%	78%	73%	▼

Measure	2016/17 Result	2016/17 Nett Score	2017/18 Result	2017/18 Nett Score	2018/19 Result	2018/19 Nett Score	Average Result	2025/26 Result	2025/26 Nett Score	Trend (Relative)
spaces										(-6%)
Overall public facilities	79%	80%	78%	82%	73%	73%	77%	75%	67%	▼ (-3%)

The "Average Result" figure is the straight (unweighted) average of the four annual results from 2016/17 to 2018/19, included to benchmark current performance against an earlier full-term elected Council.

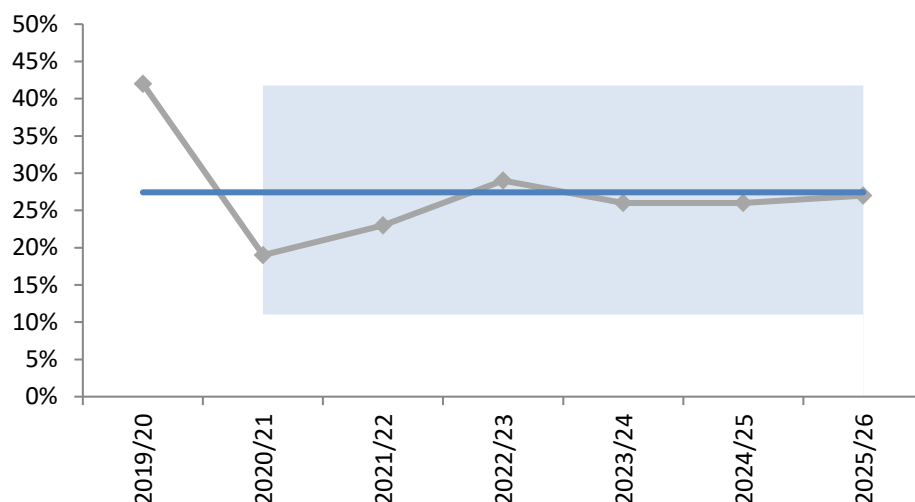
Measures of interest

21. The below graphs used are XmR (Moving Range) charts. An XmR is a type of control chart used in process improvement and statistical analysis to monitor the variation in a single data series over time. The charts below track individual data points, showing how each measurement compares to the overall average and upper and lower control limits (shaded blue area), which define the expected range of natural variation. The XmR chart helps identify trends, shifts, or unusual variations in a process, making it useful for detecting changes and ensuring that processes remain stable and predictable.

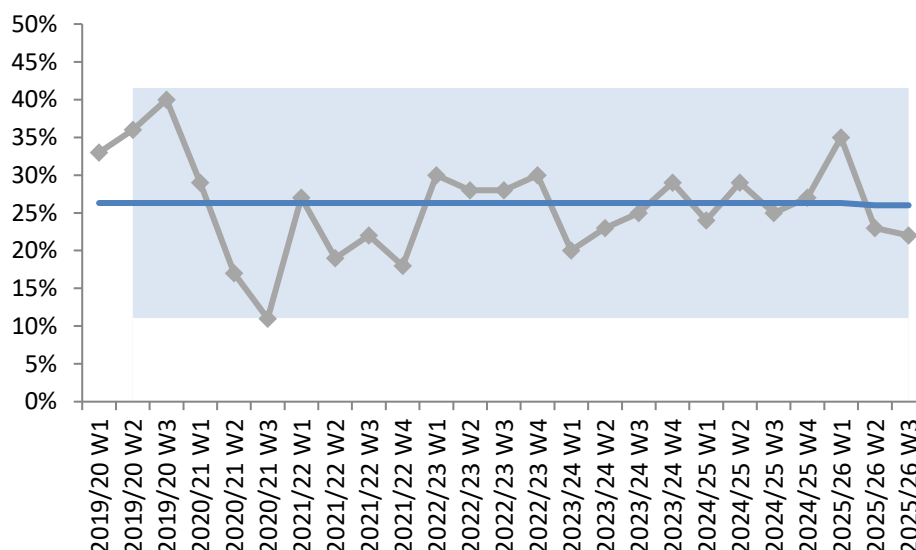
Image and reputation

22. Image and reputation results have remained relatively stable over recent years, following a sharp decline between 2019/20 and 2020/21. The decline from approximately 43% to 18% represented a significant loss of public confidence, which has since gradually recovered and broadly stabilised at around the mid-to-late 20 percent range.

23. **Graph 1: Image and reputation**



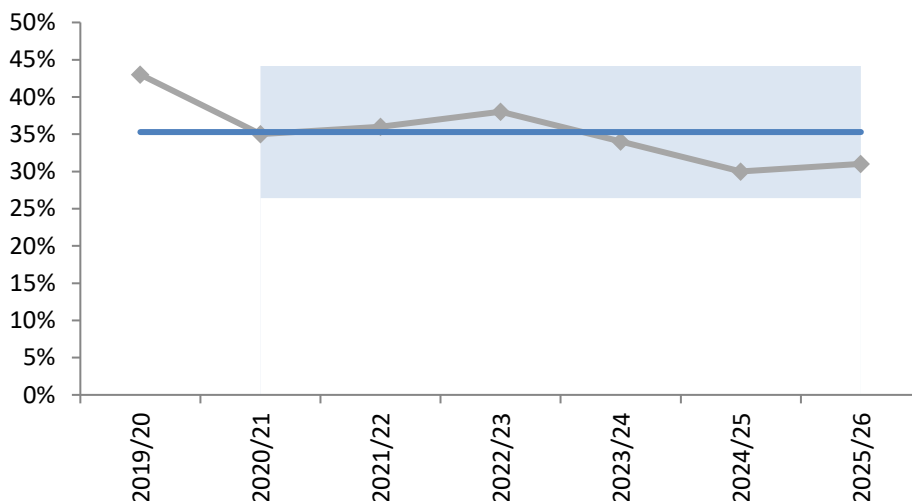
24. **Graph 2: Image and reputation (by wave)**



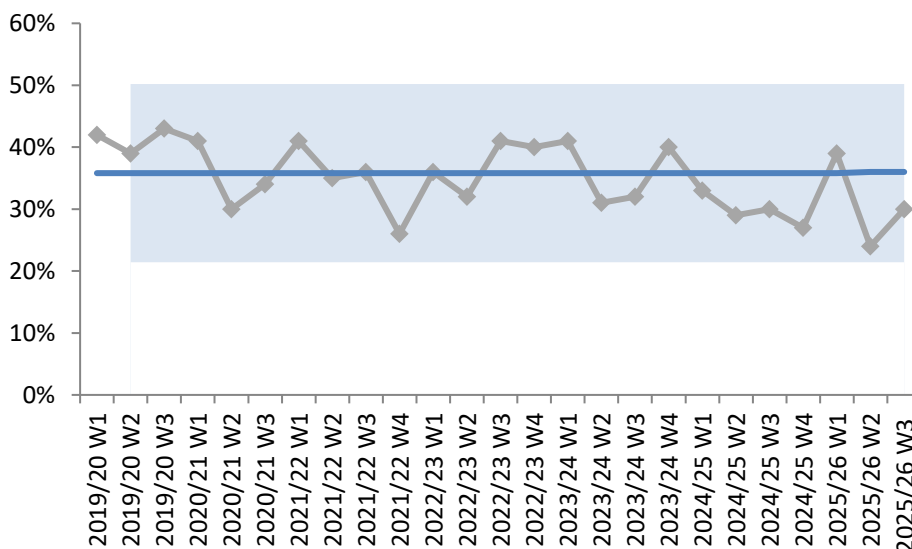
Value for money

25. Perceptions of value for money have declined over time and now sit below earlier performance levels. Following a relatively strong result in 2019/20, scores dropped in 2020/21 and showed some fluctuation before trending downwards from 2023/24 onwards. The 2025/26 result remains lower than previous years, indicating ongoing concerns about whether services and investments represent good value. While wave-by-wave results show variability, the overall pattern suggests sustained pressure on value-for-money perceptions, likely reflecting broader cost pressures and heightened sensitivity to spending and rates among residents.

26. Graph 3: Value for money



27. Graph 4: Value for money (by wave)



STATUTORY CONTEXT

28. The Annual Residents Survey allows effective monitoring of performance and insights to be gained to inform future planning.

STRATEGIC ALIGNMENT

29. 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 that is easy to move around	✓
We are a city that supports business and education	✓
We are a vibrant city that embraces events	✓

30. The Annual Residents' Survey is a key monitoring tool that measures residents' satisfaction with, and perceptions of, Council's performance across the full breadth of its activities. Because it captures feedback spanning water, waste and the environment; the planning and moveability of the city; support for business and the economy; events, arts and city vibrancy; and how included, informed and heard residents feel, the survey provides insight relevant to all five community outcomes.

OPTIONS ANALYSIS

31. There are no options associated with this report and is provided as information only.

FINANCIAL CONSIDERATIONS

32. There are no financial implications or risks associated with this report.

LEGAL IMPLICATIONS / RISKS

33. There are no legal implications or risks associated with this report.

TE AO MĀORI APPROACH

34. This report is provided for information only and does not propose a decision with specific implications for Māori or Council's Te Ao Māori approach.

CONSULTATION / ENGAGEMENT

35. The Annual Residents' Survey is itself a significant engagement exercise, gathering the views of a statistically robust, randomly selected sample of residents from across the Tauranga City Council area. In this way, the survey provides a structured channel for the community to share their perceptions of Council and of Tauranga as a place to live.
36. This report is provided for information and is made public. No further external consultation is required, as the report does not propose a decision on which the community would be consulted.

SIGNIFICANCE

37. 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.
38. 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 matter.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

39. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.

ENGAGEMENT

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

NEXT STEPS

41. Where the annual residents survey results are the source for long-term plan performance measures, those results will be included in Council's annual report.

ATTACHMENTS

1. **FINAL TCC Residents Survey 2026** - [!\[\]\(67ff022fd78f943b679992c2874bbfd1_img.jpg\) !\[\]\(042ea11c58a77088d3dd7150909adec0_img.jpg\)](#)



Tauranga City Council Annual Residents' Survey 2025/2026



Report | July 2026





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Introduction, objectives and method

Introduction:

The Community Perceptions Monitor measures the perceptions of residents regarding various aspects of services that Council provides. The results of this study will inform the Tauranga City Council Long-term Plan process and allow Council staff to assess the performance of the Council against a set of pre-determined actions and performance levels.

To this end, Key Research has undertaken the annual Community Perceptions Study from 2006 to present (2026) to gauge residents' perceptions of Council's services and initiatives.

Research objectives:

- To determine residents' satisfaction with various Council services and facilities;
- To determine residents' perceptions about aspects of living, working and playing in Tauranga;
- To identify progress towards Key Performance Indicators (KPIs) in Council's Annual Report;
- To assess trends in perceptions and satisfaction through comparisons with previous survey results.

Method:

- Responses were collected via a mail-out with an option to complete the questionnaire online or request a paper copy to be sent.
- Data collection took place between 29 August 2025 and 31 May 2026 in four waves. A statistically robust sample of n=632 residents across the Tauranga City Council area was collected.
- Post data collection the sample has been weighted so it is aligned with known population distributions for the Tauranga City Council area, as per the latest available Stats NZ data based on age, gender, ward and ethnicity.
- At an aggregate level, the sample has an expected 95% confidence interval (margin of error) of +/- 3.9%. The margins of error associated with sub-groups will be larger than this as the results become less precise as the sample size shrinks. Thus, results associated with particularly small sample sizes should be read with caution.

Other notes:

- Due to rounding, percentages may add to just over or under (+/- 1%) totals.
- The derived impact calculation in the driver analysis, the reputation benchmark, and reputation profile are all calculated excluding 'don't know' responses.
- Satisfaction (% 7-10) excluding don't know responses has been shown on performance slides.
- The report uses eight geographical wards, where residents are assigned from both general and Māori electoral rolls.
- Electoral roll data indicates that all of those who identify as Māori and participated in this survey are on the Māori roll and belong to the Māori ward. Where data is analysed 'by ethnicity' it is safe to assume 'Māori' data will represent the Māori ward.



Significance testing

- The margin of error for a sample of 632 indicates that 95 chances out of 100 will fall within 3.9% of a given result in any binomial distribution.
- Statistical significance testing helps quantify whether a result is likely due to chance or to some factor of interest. Where statistical significance is identified it indicates that an observed relationship is unlikely to be due to chance.
- Significant differences between 2024/2025 and 2025/2026 were tested across age and ethnicity. Wards could not be tested for year-on-year significance.
- Significant differences between wards, age groups and ethnicities were marked where relevant within same year period.
- Arrows indicate statistical significance between the reporting periods, while colour is used to mark statistical significance for the same reporting period (2025/2026) between different demographics.

Year-on-year		Between demographics	
▲	Significantly higher	▲	Significantly higher
▼	Significantly lower	▼	Significantly lower

Executive summary





Key findings

Overall satisfaction with Tauranga City Council has slightly increased over the past 12 months, from 44% to 46%, and remains well above the 2024 result of 34%. Satisfaction is highest among residents aged 65+, and those residing in Mauao/Mount Maunganui, Te Papa and Bethlehem.

Satisfaction with *Core service deliverables* has also remained on par with 2025, reaching 63% in 2026 compared with 62% in 2025. This result remains higher than the 54% reported in 2024.

Key strengths identified include:

- *Public facilities* and *Outdoor spaces* continue to be highly rated by residents. Three-quarters of residents are satisfied with *Public facilities* (75%), while 78% are satisfied with the overall management of *Outdoor spaces*. *Library* services remain the highest-rated public facility, with 91% of residents satisfied.
- *Waste Management* satisfaction is also high (78%). *Kerbside collection services* continue to perform particularly well, with 89% satisfied with *What happens on rubbish and recycling collection day*.
- Several roading-related measures have also improved compared with previous years. *Overall satisfaction with roading, footpaths and cycle paths* has increased to 53% from 49%, while satisfaction with the *General cleanliness of footpaths* remains high at 76%.

Key priorities and opportunities identified include:

- *Image and reputation*. Ratings across measures related to *Image and reputation* remain low. *Financial management* records one of the lowest ratings, with 21% satisfied, while *Leadership* is at 27%. Within *Image and reputation*, there are several opportunities for improvement:
 - *Communication*. Regular updates on progress, challenges and outcomes should be delivered in accessible, plain language.
 - *Community engagement*. Earlier consultation, visible responsiveness to feedback and clearer explanations of how decisions are made would help support public confidence.
 - *Financial transparency*. A clearer explanation of how rates and fees are allocated, why investment decisions are made and how this translates into tangible benefits for the community.
- *Value for money*. *Value for money* remains one of the lowest-rated measures in 2026, with 31% satisfied and a net score of -12. Concerns continue to centre on rates, affordability and whether Council spending is focused on the right priorities. Within *Value for money* there are several opportunities for improvement:
 - *Focus on core services and infrastructure*. Many residents feel investment should continue to prioritise core services, particularly roading, water management, waste services and infrastructure needed to support growth.
 - *Tangible outcomes from spending*. Residents require transparency over where rates are spent. Clear reporting on completed projects, progress against priorities and benefits delivered to the community could improve perceptions of value for money.



Trends in overall measures and reputation (% 7-10 excluding don't know)

Question codes*		% point increase / decrease (2025-2026)	Percentage of respondents % 7-10 (satisfied/agree/good)				point increase / decrease (2025-2026)	Net Score			
			2026	2025	2024	2023		2026	2025	2024	2023
@11A_F_2	Events enhance community spirit, pride, and enjoyment in Tauranga	+6%	68%	62%	-	-	+6	+54	+49	-	-
OS3A_2	Affordability of opportunities to be physically active in Tauranga	+6%	67%	61%	60%	-	+9	+54	+45	+39	-
SF2A	Feeling safe in your local neighbourhood during the night	+6%	68%	62%	60%	64%	+12	+52	+40	+42	+50
@5B_1	The Historic Village	+6%	70%	64%	62%	67%	+9	+61	+53	+52	+57
@23B	Boat ramps and associated parking in Tauranga	+6%	74%	68%	74%	64%	+8	+64	+56	+63	+50
WM1_3	The management of street litter	+5%	77%	72%	67%	-	+5	+68	+63	+53	-
WM1_4	The management of litter bins in our parks and streets	+5%	74%	69%	64%	-	+6	+65	+59	+48	-
REP4	Quality of the services and facilities	+5%	52%	47%	42%	46%	+5	+30	+25	+17	+17
@11A_F_1	There is a culturally rich and diverse art scene in Tauranga	+5%	42%	37%	39%	-	+4	+14	+10	+5	-
Q36_7	The cost of living in Tauranga is affordable for my household	+5%	22%	17%	-	-	-14	-30	-44	-	-
@17	Home, and/or business buildings, are adequately protected from flooding	+5%	71%	66%	66%	65%	+7	+61	+53	+56	+52
OS3A_3	Quality of facilities for physical activity in Tauranga	+5%	72%	67%	65%	-	+9	+65	+56	+55	-
@5B_3	Baycourt Community & Arts Centre	+4%	74%	70%	71%	68%	+3	+64	+61	+62	+56
Q16	Overall facilities	+4%	75%	71%	70%	71%	+4	+67	+64	+62	+64
@48	knowledge of the history of Tauranga	+4%	39%	35%	36%	39%	+10	+11	+1	+5	+7
@18	Quality (taste, colour, odour) of drinking water in Tauranga	+4%	68%	64%	71%	69%	+8	+52	+44	+57	+54
Q30	Overall roading, rootpaths and cycle paths	+4%	53%	49%	35%	32%	+2	+30	+28	-6	-3
Q36_5	Rates in Tauranga are affordable for my household	+4%	25%	21%	-	-	-3	-27	-30	-	-

NOTES:

1. Sample:; 2022 n=669, 2023 n=612; 2024 n=632; 2025 n=603; 2026 n=632; Excludes don't know responses.

* Question codes are used in reference to raw data



Trends in overall measures and reputation (% 7-10 excluding don't know)

Question codes*		% point increase / decrease (2025-2026)	Percentage of respondents % 7-10 (satisfied/agree/good)				% point increase / decrease (2025-2026)	Net Score			
			2026	2025	2024	2023		2026	2025	2024	2023
Q14A_1	Satisfaction with the Tauranga library services	+3%	91%	88%	90%	87%	+5	+90	+84	+88	+83
EP1A_1	Accessibility and quality of Tauranga's arts, cultural, and event spaces	+3%	56%	53%	49%	-	+3	+38	+35	+29	-
Q21A	Tauranga has enough parks or green spaces	+3%	78%	75%	70%	69%	+4	+70	+66	+56	+57
Q28_1	General cleanliness of the footpaths in Tauranga	+3%	76%	73%	64%	58%	+4	+68	+64	+48	+39
WM1_1	What happens on rubbish and recycling collection day in your area, including all collections on that day	+3%	89%	86%	82%	79%	+4	+85	+81	+75	+70
WM2	Satisfaction with the Te Maunga Recycling and Transfer Station	+3%	75%	72%	63%	-	+5	+64	+60	+46	-
WM18_1	Taking action to help our city adapt to a changing climate	+3%	46%	43%	37%	-	+1	+21	+21	+5	-
@39	Ability to contact Council when and how you want	+3%	63%	60%	56%	55%	+4	+47	+43	+36	+35
Q36_6	Rent in Tauranga is affordable for my household	+3%	21%	18%	-	-	-5	-38	-43	-	-
Q28_2	Levels of safety when driving on the roads in Tauranga	+3%	59%	56%	39%	40%	+4	+41	+37	+6	+10
OS3A_1	Availability of places to be physically active in Tauranga	+2%	78%	76%	72%	-	+2	+70	+68	+64	-
@26	Overall management of outdoor spaces	+2%	78%	76%	71%	68%	+4	+73	+69	+62	+57
WM1_2	The state of the street afterwards on collection day	+2%	87%	85%	81%	-	+4	+83	+79	+73	-
@33A	Overall waste management	+2%	78%	76%	68%	71%	+4	+72	+68	+55	+58
Q43A	Feeling safe during the day	+2%	76%	74%	71%	73%	+4	+68	+64	+56	+62
@43C	Feeling safe during the night	+2%	37%	35%	28%	29%	-8	-1	-8	-19	-16
SF1A	Feeling safe in your local neighbourhood during the day	+2%	91%	89%	87%	90%	+3	+88	+85	+82	+86
Q40A	Overall satisfaction	+2%	46%	44%	34%	40%	+1	+19	+18	-3	+5

NOTES:

1. Sample:; 2022 n=669, 2023 n=612; 2024 n=632; 2025 n=603; 2026 n=632; Excludes don't know responses.

* Question codes are used in reference to raw data



Trends in overall measures and reputation (% 7-10 excluding don't know)

Question codes*		% point increase / decrease (2025-2026)	Percentage of respondents % 7-10 (satisfied/agree/good)				% point increase / decrease (2025-2026)	Net Score			
			2026	2025	2024	2023		2026	2025	2024	2023
Q36_2	Water rates are fair and reasonable	+2%	41%	39%	42%	44%	+3	+7	+4	+6	+11
@5B_2	Tauranga Art Gallery	+1%	55%	54%	61%	65%	+3	+35	+32	+46	+47
@13_2	Council-provided indoor sports facilities	+1%	76%	75%	74%	76%	+1	+71	+70	+67	+71
EP1_1	Satisfaction with range and frequency of event experiences in Tauranga	+1%	51%	50%	51%	-	-3	+30	+33	+29	-
@20	Overall for water management	+1%	60%	59%	56%	56%	+7	+47	+40	+42	+38
OS1B	Tauranga's open spaces, parks, and play spaces	+1%	74%	73%	69%	-	+2	+67	+64	+59	-
Q22B	Quality of the playground	+1%	79%	78%	70%	71%	+2	+72	+70	+60	+59
Q28_3	Levels of safety when walking on the footpaths in Tauranga	+1%	71%	70%	61%	60%	+0	+60	+60	+46	+45
WM18_2	Taking action to help our city reduce its emissions	+1%	37%	36%	30%	-	+1	+9	+8	-7	-
WM18_3	Enabling Tauranga residents to live sustainably	+1%	43%	42%	34%	-	-0	+17	+17	+3	-
Q34	Overall core service	+1%	63%	62%	54%	60%	+2	+51	+49	+38	+46
Q37	Overall Value for Money	+1%	31%	30%	34%	38%	-4	-12	-16	-8	-2
REP5	Overall Reputation	+1%	27%	26%	26%	29%	-2	-21	-23	-25	-21
REP3	Financial management	+1%	21%	20%	22%	24%	+0	-36	-35	-36	-33
WM7	Overall approach to climate and sustainability	+1%	41%	40%	-	-	-1	+13	+14	-	-
@5B_4	The Cargo Shed	-	48%	-	-	-	-	+27	-	-	-
@13_1	Council-provided swimming pools	-	76%	76%	72%	76%	-2	+67	+69	+63	+69
@13_4	Community-share indoor sports facilities	-	70%	70%	67%	72%	-	+64	+64	+59	+66
@11A_F_3	Events are an important part of Tauranga's identity	-	66%	66%	-	-	-	+51	+51	-	-

NOTES:

1. Sample:; 2022 n=669, 2023 n=612; 2024 n=632; 2025 n=603; 2026 n=632; Excludes don't know responses.

* Question codes are used in reference to raw data



Trends in overall measures and reputation (% 7-10 excluding don't know)

Question codes*		% point increase / decrease (2025-2026)	Percentage of respondents % 7-10 (satisfied/agree/good)				% point increase / decrease (2025-2026)	Net Score			
			2026	2025	2024	2023		2026	2025	2024	2023
@11A_F_6	Tauranga is a quality destination for visitors and businesses	-	48%	48%	45%	46%	-	+21	+20	+13	+16
@11A_F_7	The tourism sector has a positive impact on the community	-	66%	66%	60%	64%	-	+51	+51	+41	+46
TNPS	Recommend Tauranga as a holiday destination to friends and family	-	71%	71%	64%	67%	-1	+57	+58	+48	+50
OS1A	The opportunities to access and experience nature in Tauranga	-	76%	76%	75%	-	+1	+69	+69	+67	-
Q36_1	Property rates are fair and reasonable	-	22%	22%	25%	27%	+2	-34	-32	-25	-22
REP2	Faith and trust	-	25%	25%	26%	30%	+1	-23	-22	-22	-18
@47_2	Decisions that Council makes being in the best interests of the city	-	27%	27%	28%	30%	-	-17	-17	-16	-12
Q44_2	Homelessness has been an issue in Tauranga over the past 12 months	-	85%	85%	77%	81%	-1	+77	+79	+67	+71
WM18_4	Being an organisation that is committed to delivering sustainable outcomes	-1%	40%	41%	31%	-	-3	+11	+14	-4	-
@47_3	The efforts of Council to consult and engage directly with the community	-1%	28%	29%	27%	27%	-	-16	-16	-18	-19
REP1	Leadership	-1%	27%	28%	29%	34%	-	-17	-17	-17	-10
@11A_F_5	Tauranga is the commercial and cultural heart of the Western Bay of Plenty	-2%	47%	49%	50%	46%	-2	+16	+18	+21	+15
@13_3	Council-provided community centres and halls	-3%	66%	69%	63%	66%	-3	+58	+61	+51	+55
@24	Satisfaction with the look and feel of cemeteries	-3%	76%	79%	75%	77%	-3	+70	+74	+69	+70
Q36_3	Rates invoicing is clear and correct	-3%	62%	65%	72%	70%	-5	+46	+51	+60	+60
@47_1	The way Council involves the public in the decisions it makes	-4%	26%	30%	25%	28%	+2	-18	-17	-25	-18
@47_4	The amount of influence the public has on the decisions Council makes	-4%	15%	19%	14%	16%	+7	-44	-37	-50	-44
@11A_F_4	The city centre is the cultural and commercial heart of Tauranga	-5%	20%	25%	16%	-	+8	-41	-33	-51	-
Q36_4	Rates payment arrangements are fair and reasonable	-5%	63%	68%	69%	75%	-7	+49	+56	+56	+66
Q28_4	Levels of safety when cycling on roads or cycle ways in Tauranga	-11%	45%	56%	42%	37%	-13	+20	+33	+13	+0

NOTES:

1. Sample: 2022 n=669, 2023 n=612; 2024 n=632; 2025 n=603; 2026 n=632; Excludes don't know responses.

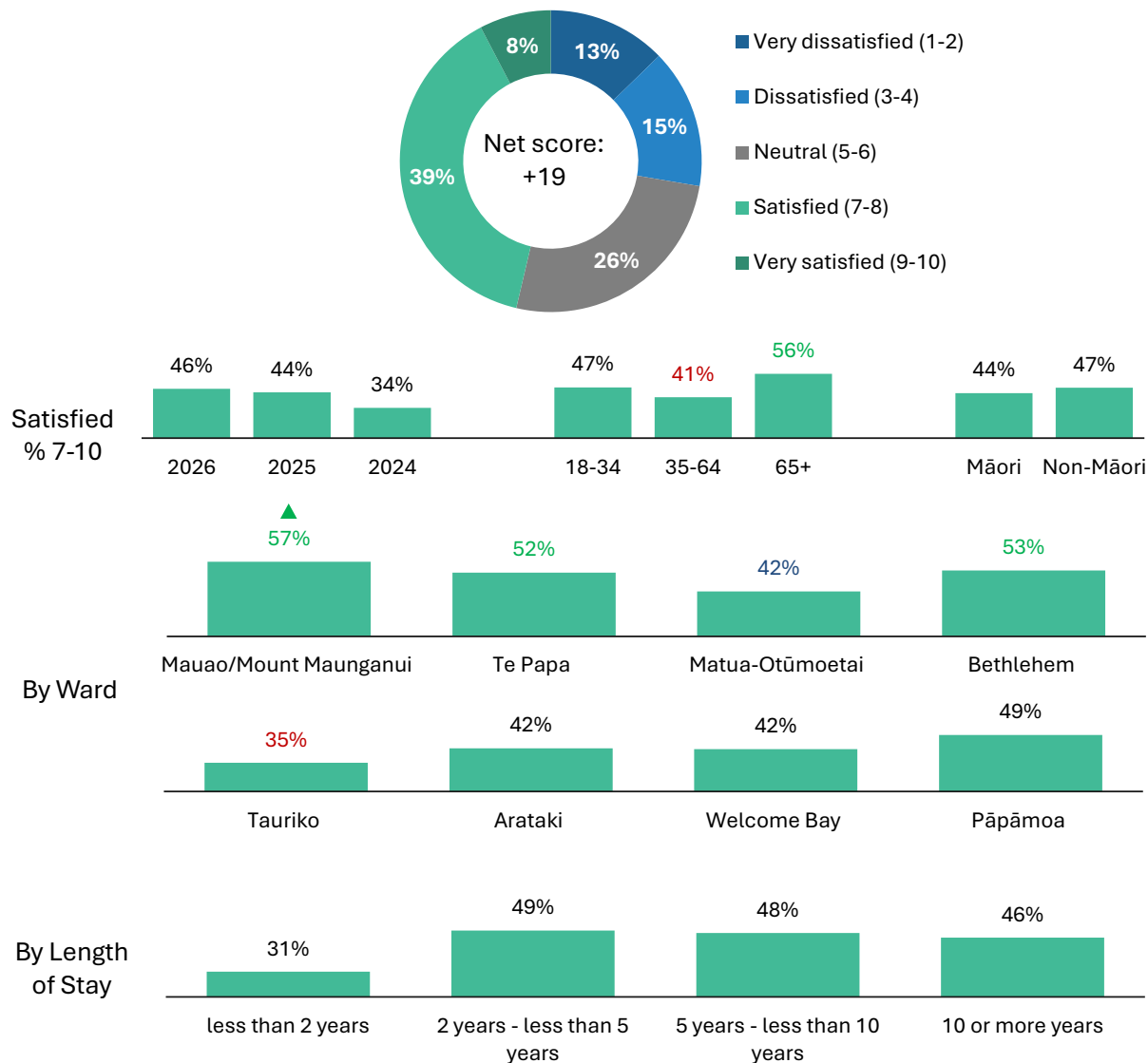
* Question codes are used in reference to raw data

Overall satisfaction with Council and core service deliverables





Overall performance



- 46% of respondents have rated their *Overall satisfaction* with the Council 7-10 on the ten-point scale.
- Overall satisfaction has increased slightly compared with 2025 (44%) but remains well above the 2024 result (34%).
- Satisfaction is higher among residents aged 65+ (56%) and lower among those aged 35-64 (41%). By ward, Mauao/Mount Maunganui (57%), Te Papa (53%) and Bethlehem (53%) record higher levels of satisfaction, while Tauriko is lower (35%).

NOTES:

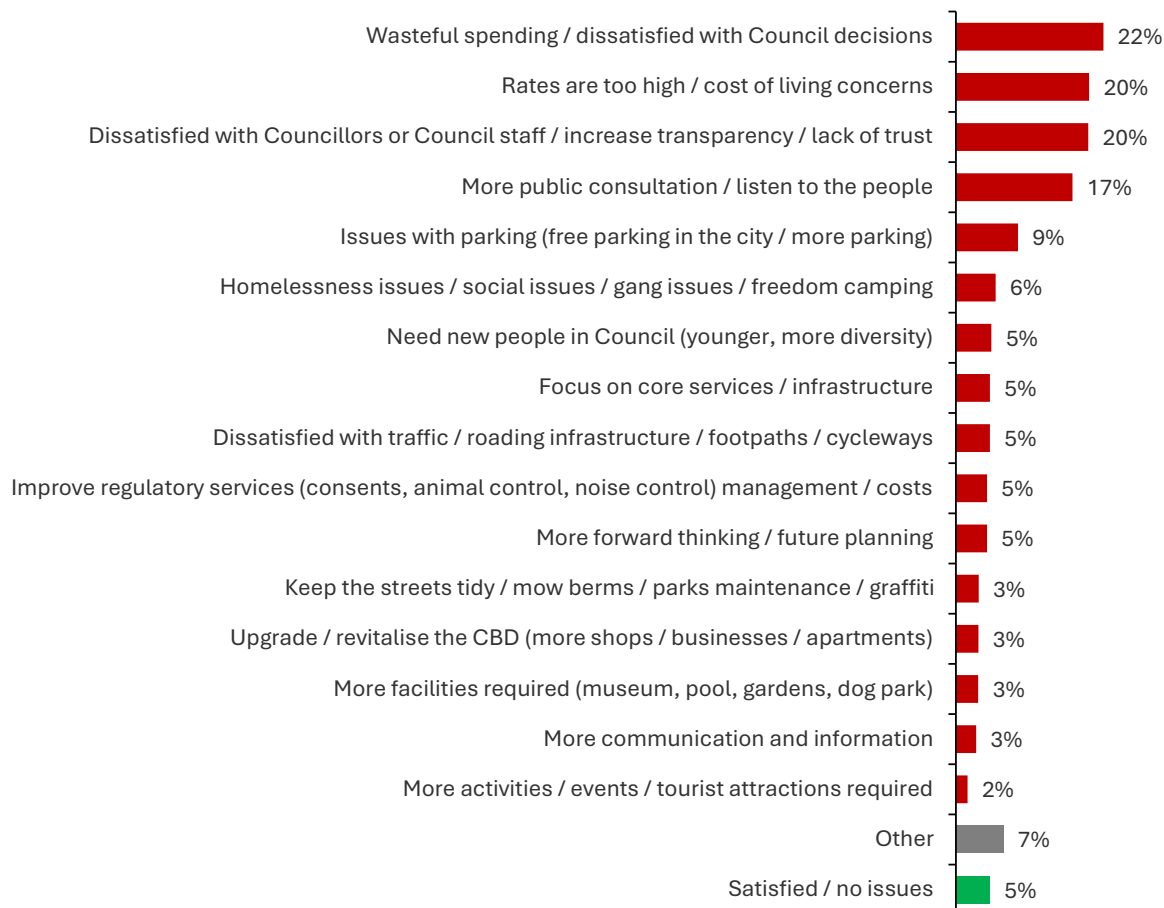
1. QOVLSAT. Overall, considering everything, how would you rate your level of satisfaction with Tauranga City Council in general? n=592
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



General comments (respondents who were dissatisfied with Council's performance)



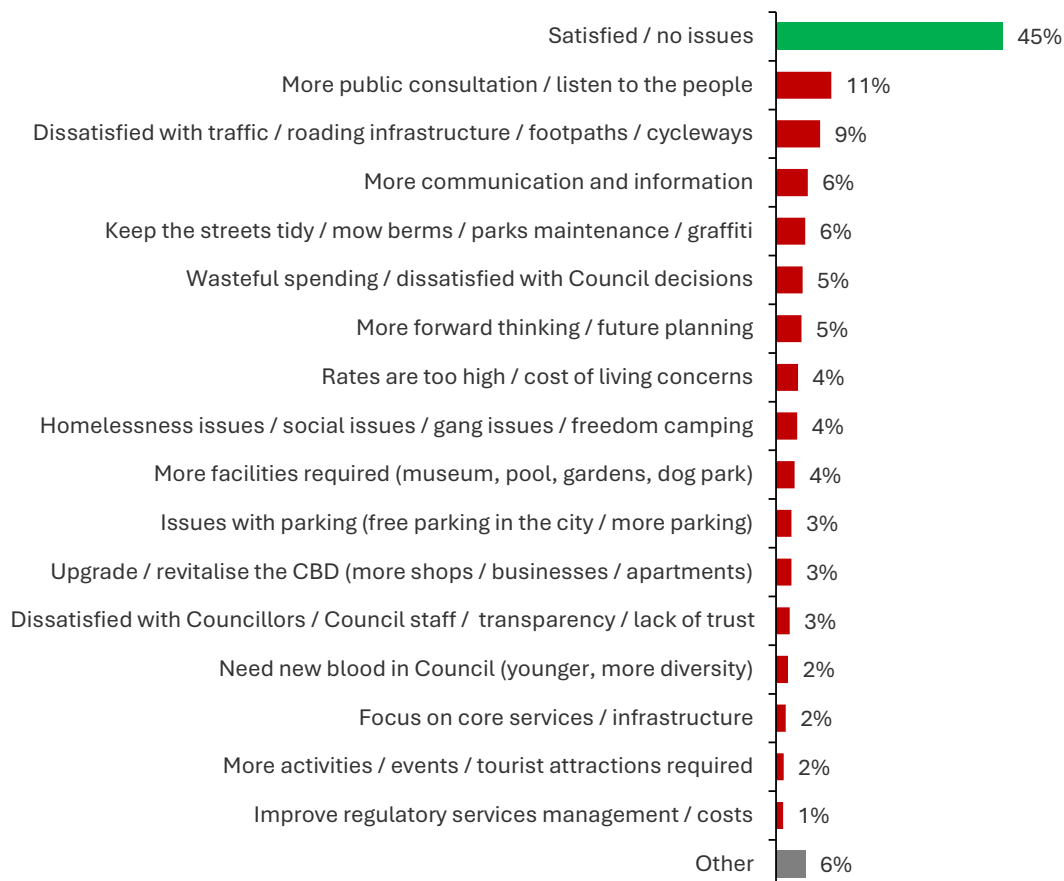
- *Spend our money wisely. It's not an endless supply that you can just keep raising rates for.*
- *Stop with the rates increases. Listen to your ratepayers.*
- *Needs to be more user friendly. Very difficult to get to anyone.*
- *Don't put parking meters on the Mount beach, the beach is a free recreation for families.*
- *Ratepayers do not have money trees. As a personal protest, I don't do business in the CBD, no need.*
- *More transparency.*
- *Reduce our rates.*
- *Be transparent in your dealings.*
- *Start listening to the ratepayers. Stop rate increases. Stop unnecessary spending.*
- *Stop wasting money on stuff nobody asked for.*

NOTES:

GEN. Are there any other comments that you would like to make about Council? Left comment n=63



General comments (residents who were satisfied with Council's performance)



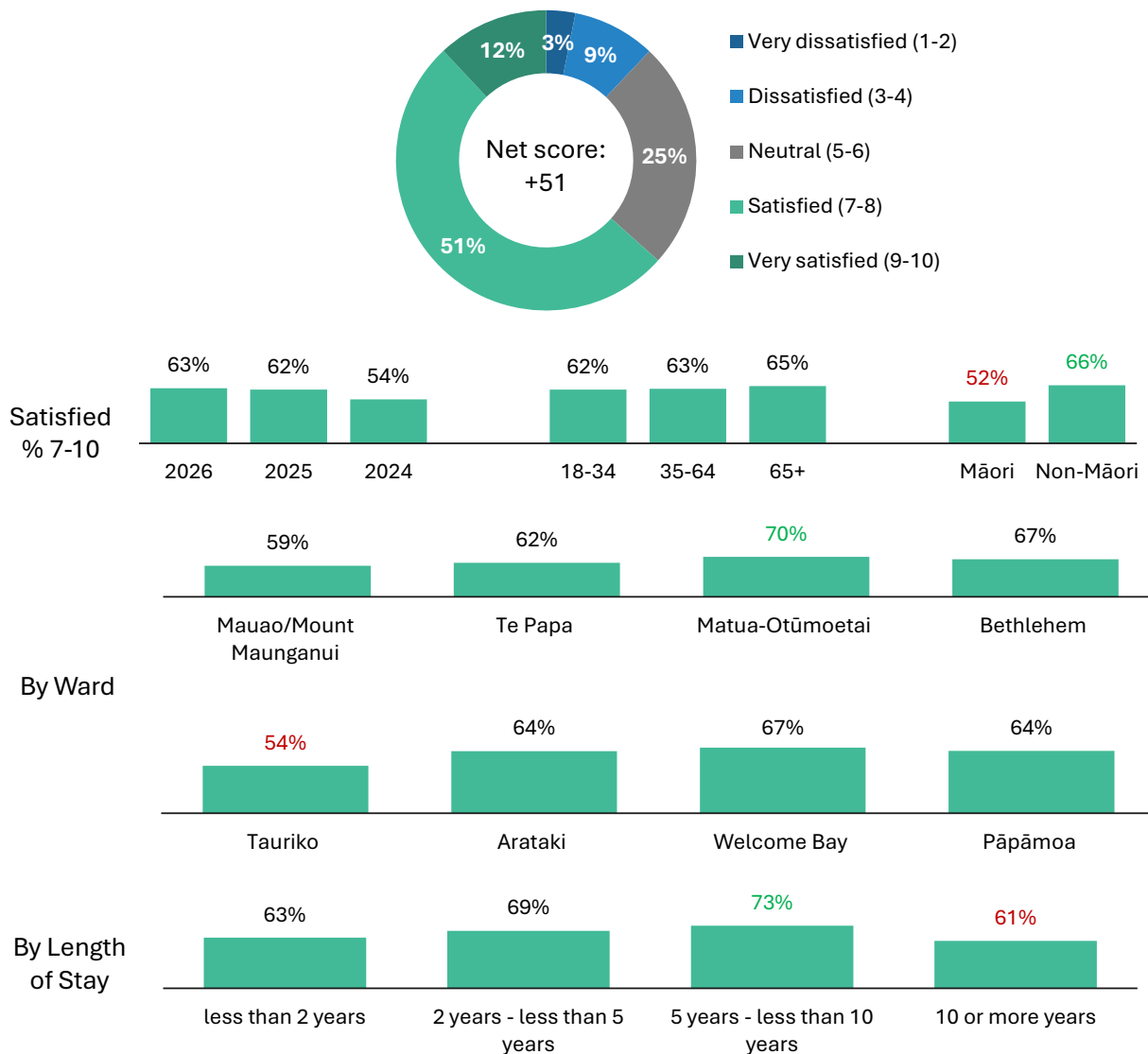
- *I know that you are all trying and good things take time.*
- *I think good effort is being made to deliver good outcomes and value for money.*
- *Keep up the good work and communication.*
- *I have dealt with the Council on a few matters and have had good outcomes in general. Thanks.*
- *I'm very happy with the infrastructure investment made.*
- *Keep doing what you are doing for the benefit of the city and keep personal politics out of it.*
- *Thank you for your hard work. Please continue to pursue actions that uplift individuals, keeping everyone safe and empowering the community as a whole.*
- *I'm liking the upgrades in the CBD, it's bringing some soul back in.*
- *They manage everything pretty well.*
- *The Council has a huge job and I feel more positive with our current one than I have in many, many years. Hopefully to continue.*

NOTES:

GEN. Are there any other comments that you would like to make about Council? Left comment n=76



Overall satisfaction with core service deliverables



- 63% of respondents have rated overall satisfaction with *Core service deliverables* 7-10 on the ten-point scale.
- This is in keeping with the 2025 result (62%) and remains higher than the 2024 result (54%).
- Satisfaction is relatively similar by age, while Māori respondents record lower satisfaction than non-Māori (52% compared with 66%). Matua-Otūmoetai records the highest ward result (70%), while Tauriko has the lowest (54%).

NOTES:

1. OCSD. Now thinking about all the areas mentioned – the facilities, outdoor spaces, roading and waste management, how would you rate Tauranga City Council for its overall CORE SERVICE DELIVERABLES? n=508
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

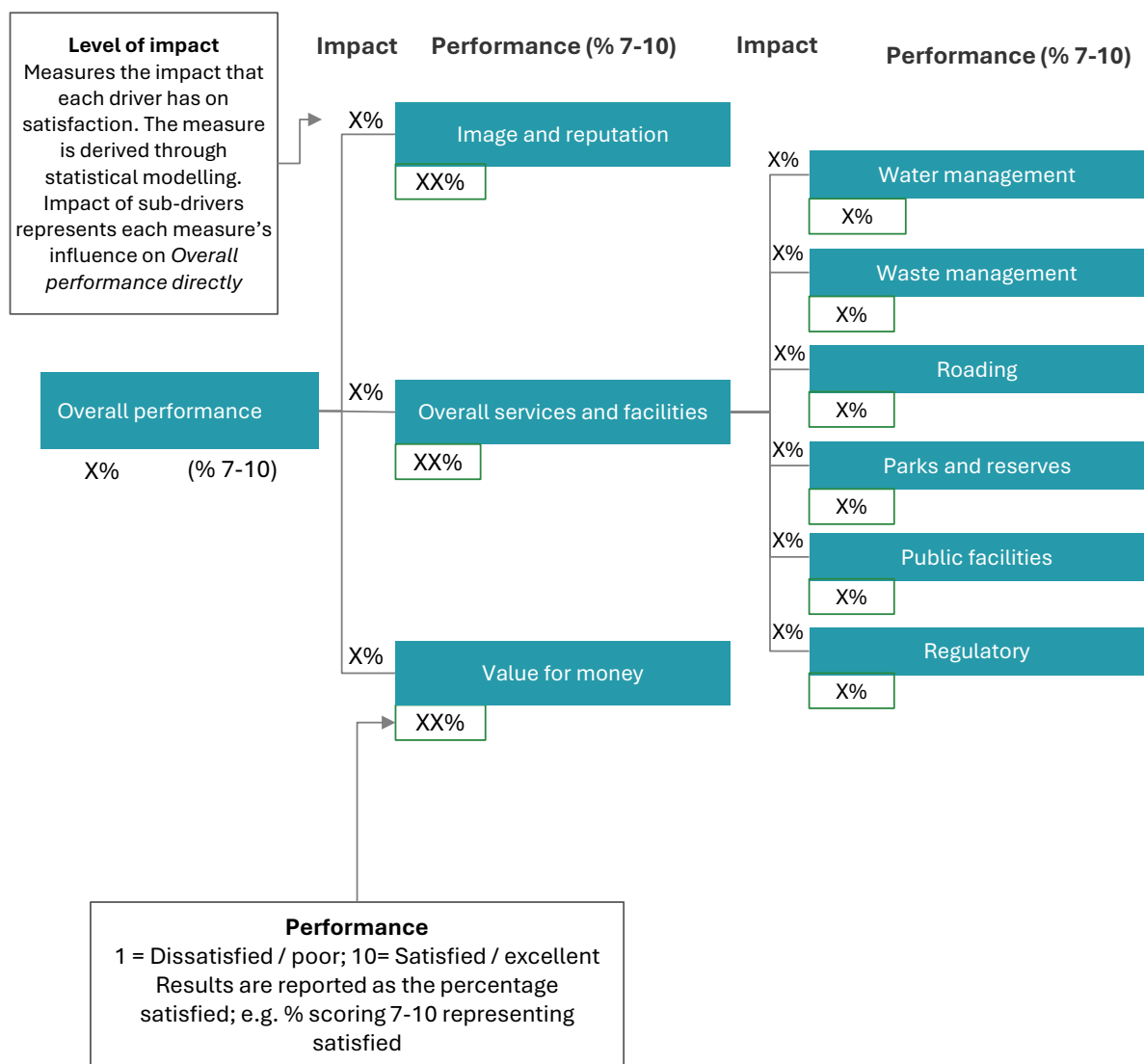
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Drivers of overall satisfaction





Introduction to the driver model



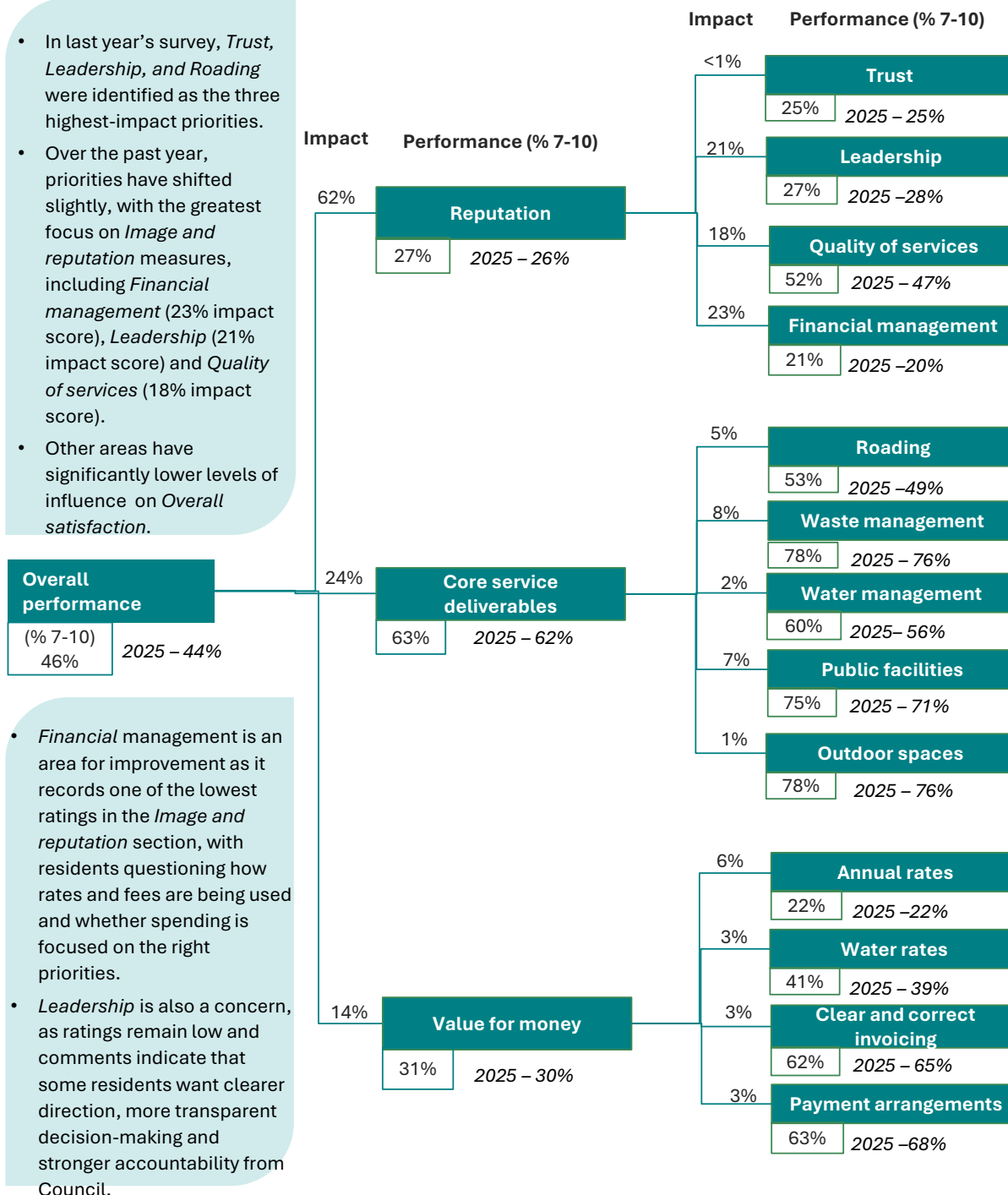
Overview of our driver model

- Residents are asked to rate their perceptions of Council's performance on the various elements that impact overall satisfaction. These processes must align with the customer facing services and processes to ensure they are actionable
- We use multiple regression analysis to identify how much different areas of services provided by Council impact overall perception. Impact scores represent how strong the connection is.
- For example, if impact score for one of the KPIs is 50%, it means that increasing residents' perception in this area by 4% will increase perception of *Overall performance* by 2%, given all other factors remain unchanged.



Drivers of Perceptions of Tauranga City Council's Performance

- In last year's survey, *Trust*, *Leadership*, and *Roading* were identified as the three highest-impact priorities.
- Over the past year, priorities have shifted slightly, with the greatest focus on *Image and reputation* measures, including *Financial management* (23% impact score), *Leadership* (21% impact score) and *Quality of services* (18% impact score).
- Other areas have significantly lower levels of influence on *Overall satisfaction*.

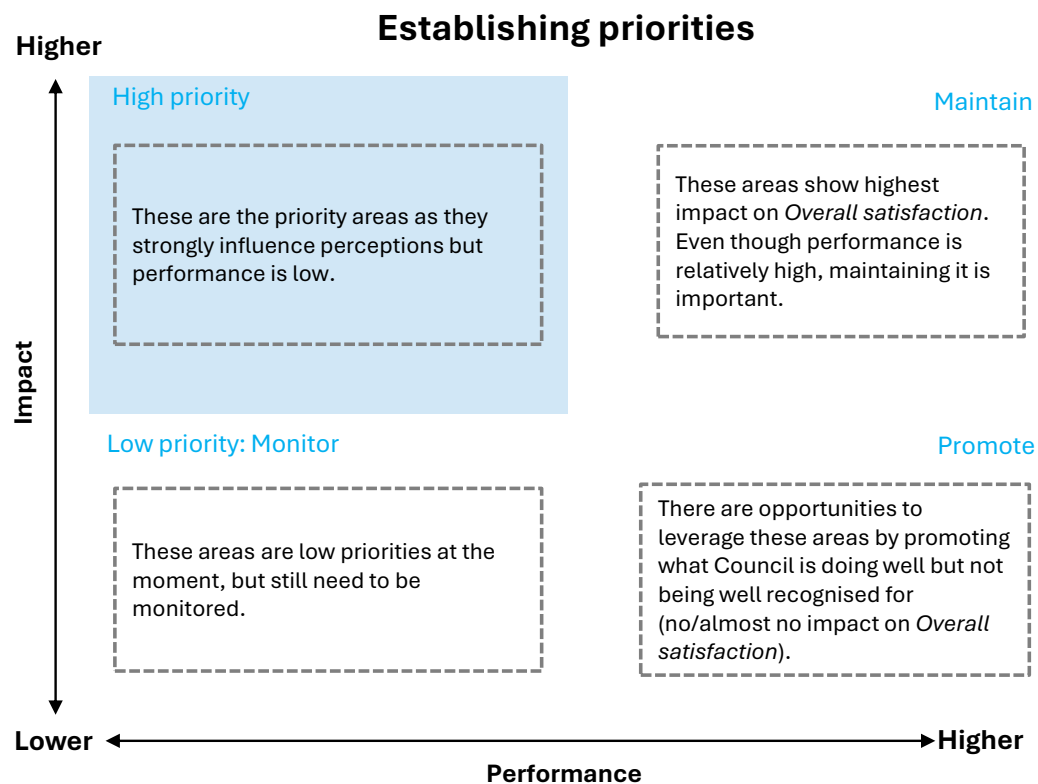


NOTES:

- Excluding 'Don't know' responses

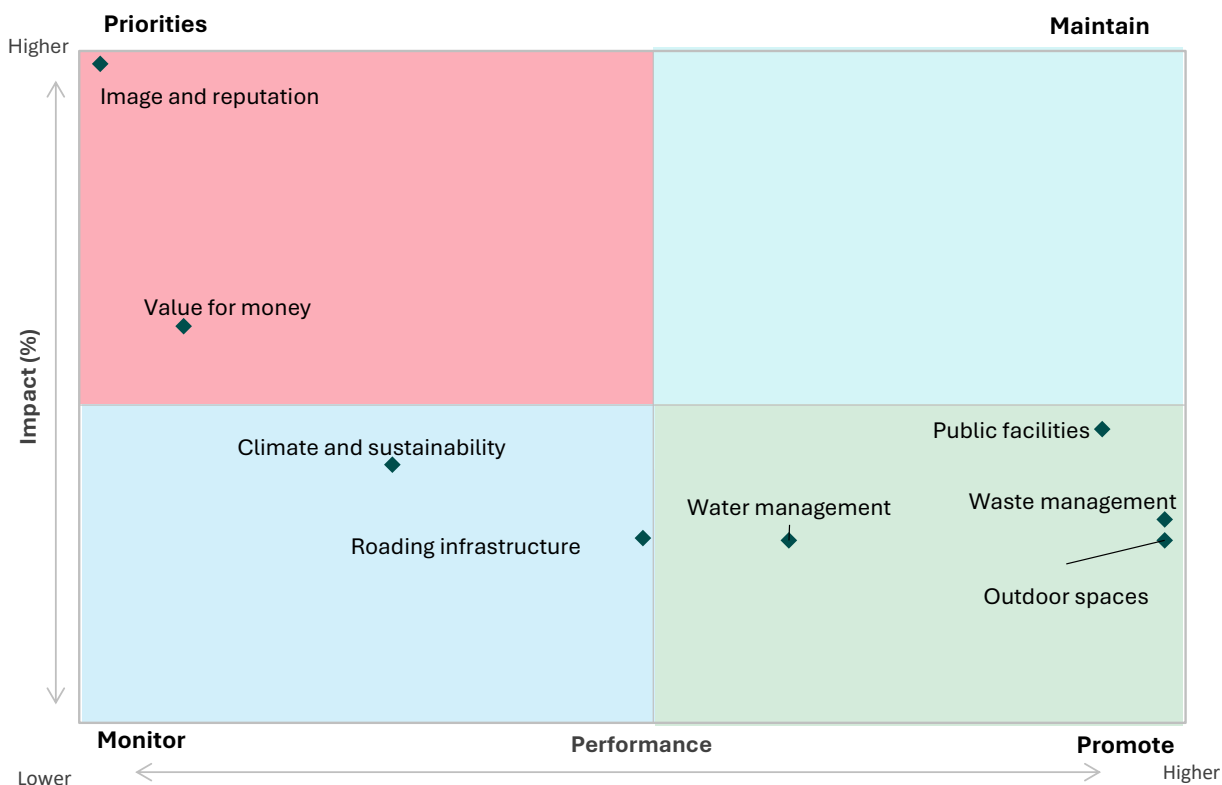


Establishing priorities - Matrix





Opportunities and priorities



Residents identified two key aspects where performance is currently low and impact on Overall satisfaction is high. These priority aspects are *Image and reputation* and *Value for money*.

Image and reputation. Ratings across measures related to Image and reputation remain low, including *Leadership* (27%), *Trust* (25%), *Financial management* (21%) and *Quality of services* (52%). Within Image and reputation, the key opportunities for improvement are:

- **Communication.** Residents want clear leadership, transparent priorities and regular updates on progress, challenges and outcomes, delivered in accessible plain language.
- **Community engagement.** Many respondents want to feel more involved and heard. Earlier consultation, visible responsiveness to feedback and clearer explanations of how decisions are made would help support public confidence.
- **Financial transparency.** Residents want a clearer explanation of how rates and fees are allocated, why investment decisions are made and how spending translates into tangible benefits for the community.

Value for money. Value for money remains one of the lowest-rated aspects in the survey, with 31% satisfied. Within Value for money, there are several opportunities for improvement:

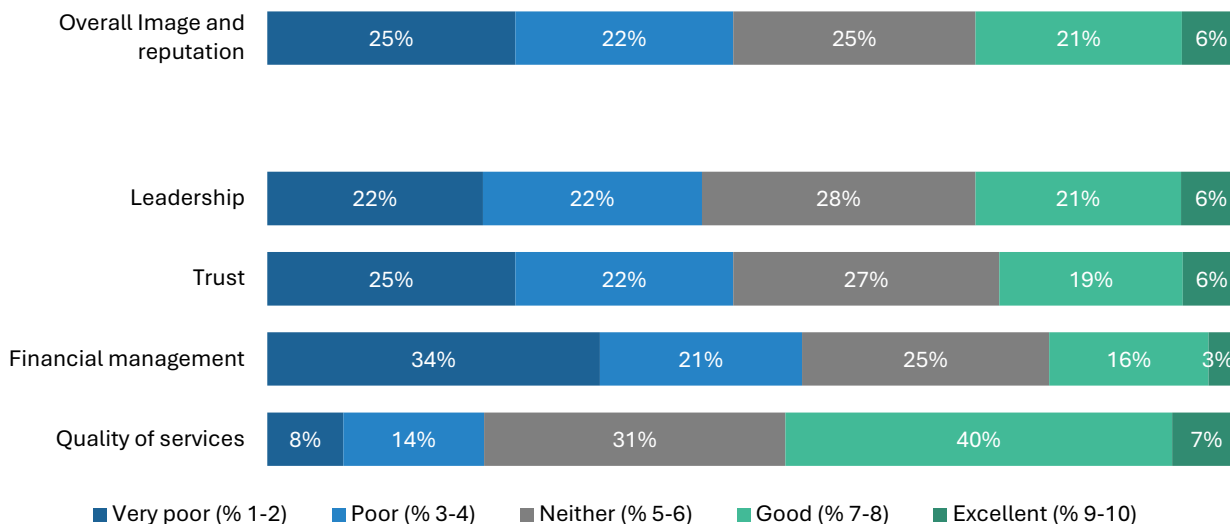
- **Focus on core services.** Many residents feel investment should continue to prioritise core functions, particularly roading, water management, waste services and infrastructure needed to support growth.
- **Tangible outcomes from spending.** Residents want to see where their money goes. Clear reporting on completed projects, progress against priorities and the benefits delivered to the community could improve perceptions of value for money.

Leadership and reputation





Understanding reputation



Scores with % 7-10	Net score	2026	2025	2024	2023
Overall Image and reputation	-21	27%	26%	26%	29%
Leadership	-17	27%	28%	29%	34%
Trust	-23	25%	25%	26%	30%
Financial management	-36	21%	20%	22%	24%
Quality of services	+30	52%	47%	42%	46%

- *Overall Image and reputation* remains low, with 27% rating it 7-10, on par with the 2025 result (26%).
- *Quality of services* is the highest performing measure (52%), improving from 47% in 2025, while *Financial management* remains the lowest-rated measure (21%).
- Residents aged 65+ record higher ratings for *Overall Image and reputation* (35%), compared with 22% among those aged 35-64. Māori respondents record lower ratings than non-Māori (18% compared with 29%).

NOTES:

1. REP7. So, thinking about Tauranga City Council in terms of the leadership they provide for the city, the trust that you have in Council, their financial management and quality of services they provide, how would you rate the Council for its OVERALL REPUTATION? n=572
2. REP3. ...overall, how would you rate Council for its LEADERSHIP? n=554
3. REP4. Overall, how would you rate Council in terms of the TRUST and CONFIDENCE you have in them? n=571
4. REP5. How would you rate Council overall for its FINANCIAL MANAGEMENT? n=526
5. REP6. ...how would you rate the Council for the QUALITY OF THE SERVICES AND FACILITIES they provide Tauranga City? n=584
6. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Reputation (continued)

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
Overall Image and reputation	30%	22%	35%	18%	29%
Leadership	27%	23%	36%	20%	29%
Trust	25%	20%	33%	23%	25%
Financial management	25%	16%	24%	16%	23%
Quality of services	53%	47%	59%	46%	52%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Overall Image and reputation	25%	34%	27%	36%
Leadership	23%	33%	30%	34%
Trust	19%	33%	28%	30%
Financial management	21%	33%	21%	20%
Quality of services	46%	54%	64% ▲	56%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Overall Image and reputation	16%	29%	26%	25%
Leadership	13% ▼	33%	25%	25%
Trust	17%	30%	18%	24%
Financial management	15%	18%	17%	21%
Quality of services	45%	51%	47%	49%

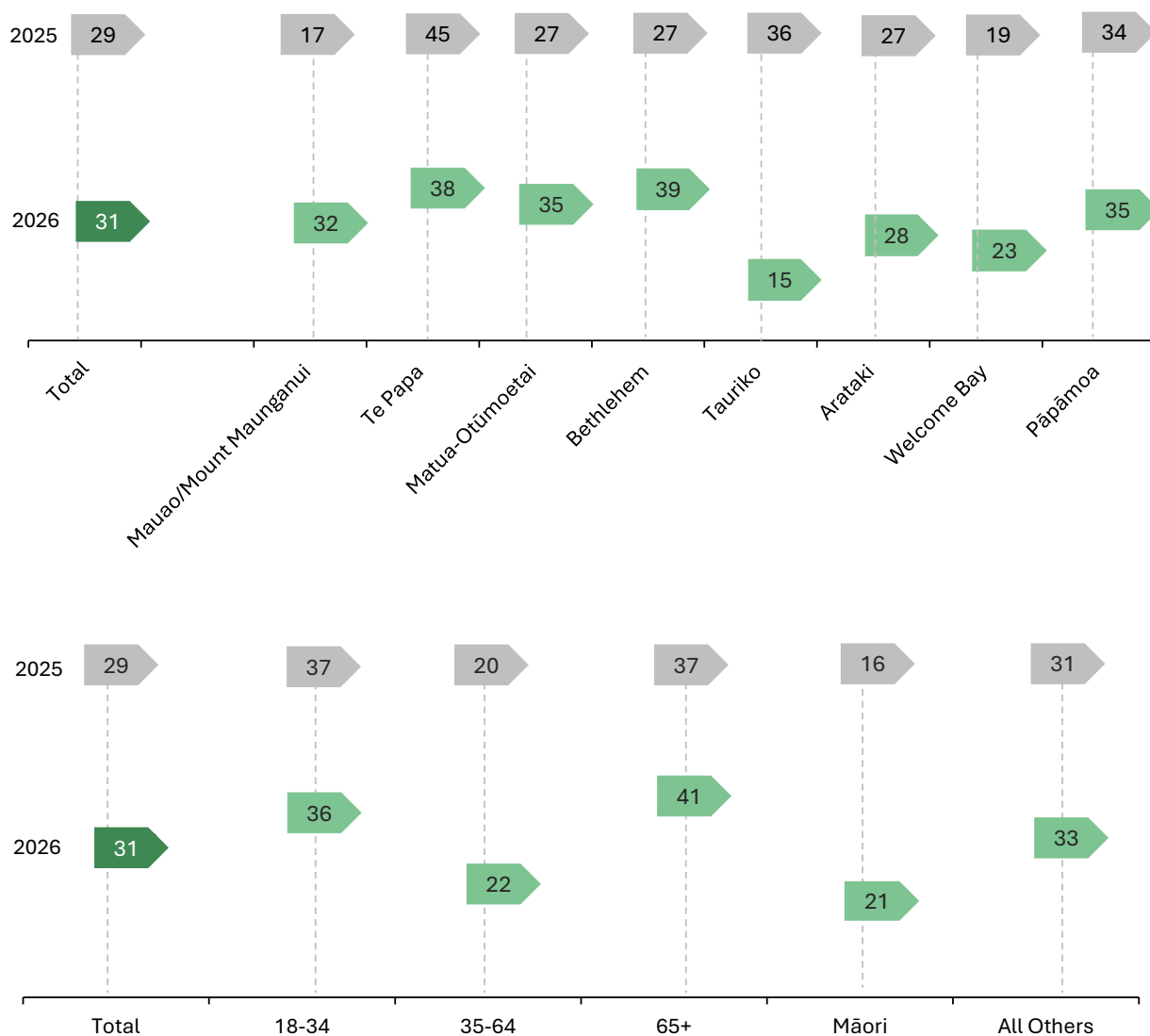
NOTES:

1. REP7. So, thinking about Tauranga City Council in terms of the leadership they provide for the city, the trust that you have in Council, their financial management and quality of services they provide, how would you rate the Council for its OVERALL REPUTATION? n=572
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5. REP6. ...how would you rate the Council for the QUALITY OF THE SERVICES AND FACILITIES they provide Tauranga City? n=584
6. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Reputation benchmarks



- The overall reputation benchmark remains within the 'poor reputation range', at 31 points.
- Scores are highest among residents in Te Papa (38) and Bethlehem (39),
- The score for Mauao/Mount Maunganui has significantly improved over the past 12 months, from 17 in 2025 to 32 in 2026
- By age and ethnicity, scores are higher among residents aged 18-34 and 65+ (36 and 41 respectively), and lower among Māori respondents (21) and those aged 35-64 (22).

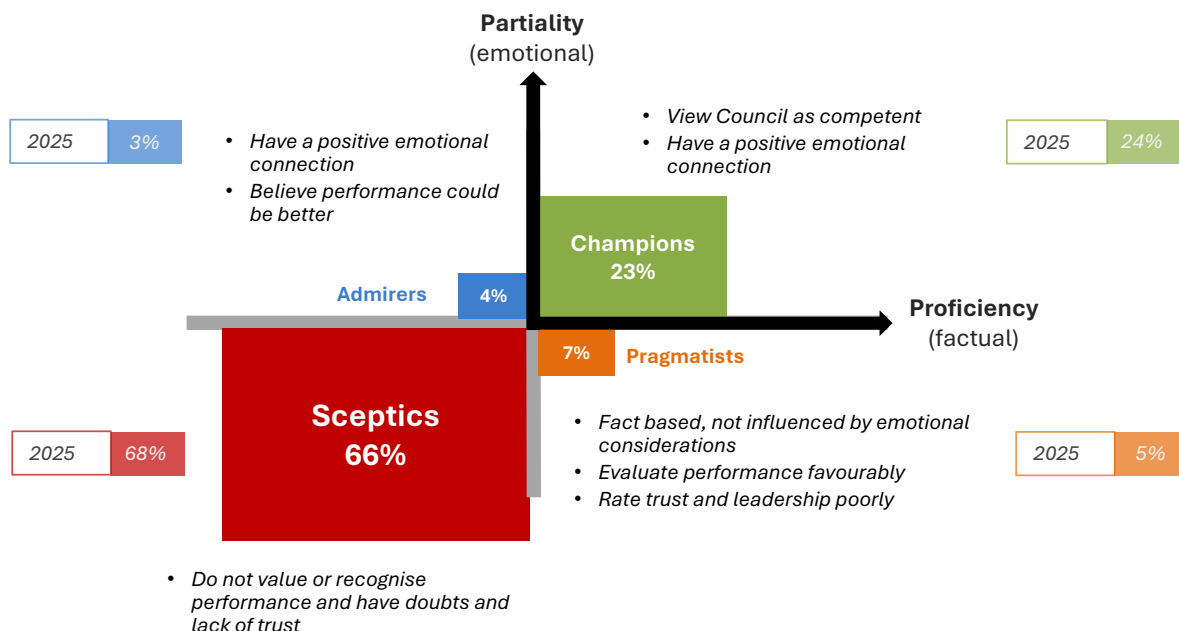
NOTES:

1. The benchmark is calculated by re-scaling the overall reputation measure to a new scale between -50 and +150 to improve granularity for the purpose of benchmarking.
2. Excluding 'Don't know' responses

Key:	
>80	Excellent reputation
60-79	Acceptable reputation
<60	Poor reputation
150	Maximum score



Reputation profile



- Two-thirds of residents are 'Sceptics' (66%), while 23% are 'Champions', 7% are 'Pragmatists' and 4% are 'Admirers'.

- Residents aged 65+ are more likely to be 'Champions' (29%) than those aged 35-64 (19%).

- Māori respondents are more likely to be 'Sceptics' than non-Māori (72% compared with 65%),

- Tauriko records the highest proportion of 'Sceptics' (74%). Te Papa and Matua-Otūmoetai record the highest proportions of 'Champions' (27% each).

NOTES:

- REP7. So, thinking about Tauranga City Council in terms of the leadership they provide for the city, the trust that you have in Council, their financial management and quality of services they provide, how would you rate the Council for its OVERALL REPUTATION? n=572
- REP3. ...overall, how would you rate Council for its LEADERSHIP? n=554
- REP4. Overall, how would you rate Council in terms of the TRUST and CONFIDENCE you have in them? n=571
- REP5. How would you rate Council overall for its FINANCIAL MANAGEMENT? n=526
- REP6. ...how would you rate the Council for the QUALITY OF THE SERVICES AND FACILITIES they provide Tauranga City? n=584
- Excluding 'Don't know' responses



Comments about Council's reputation



- I think in the past few years, the Council's reputation has gone way down and needs to listen to gain that again.*
- Need to spend more wisely.*
- Tauranga City Council have a bad reputation. I would never consider direct debit for rates as I don't trust you.*
- They are not doing any of the above.*
- Concentrate on core services.*
- Listen to your ratepayers.*
- Need more leadership.*
- Greater transparency.*
- It sounds like there is a lot of in house fighting. It shouldn't be like this.*
- Unfortunately, it seems that we still have ego leading our city and not the city's best interests.*



- I think their leadership has improved immensely since the last elections and I hope this continues.*
- It is great to see new leadership in place.*
- No, I think Council is very good.*
- It has definitely improved and I'm hoping that this will continue, as there is room for this need.*
- Keep constantly striving to improve.*
- This Council is listening to the Tauranga public and trying to put a cap on its spending.*
- Trust in the Council has gone up since the administrators appointed by the Government have left.*
- I know the Council wants what's best for the city, climate and residents.*
- No complaints.*
- I think just do what is good for everyone with fairness and transparency always.*

NOTES:

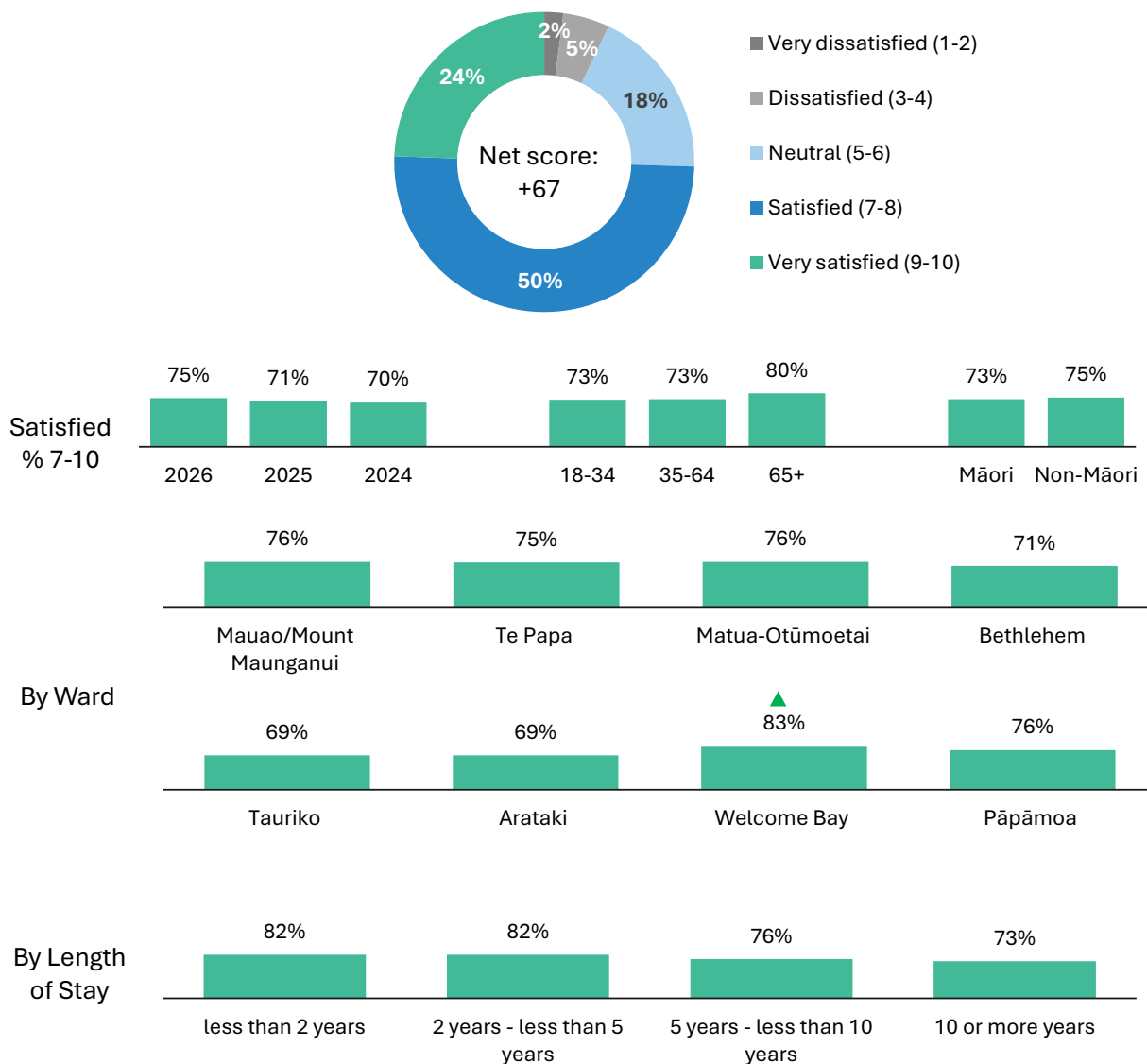
- OVLREP. Do you have any comments about Tauranga City Council in terms of the leadership they provide for the city, the trust that you have in Council, their financial management and quality of services they provide? Is there something we can do? n=274
- Excludes 'Don't know' and 'Doesn't relate to me' responses.

Public facilities





Satisfaction with public facilities



- Three quarters of residents (75%) are satisfied with the *Public facilities* provided by Council.
- This has increased from 71% in 2025 and 70% in 2024.
- Satisfaction is highest among residents aged 65+ (80%) and residents from Welcome Bay (83%). Results are similar for Māori and non-Māori residents (73% and 75% respectively).

NOTES:

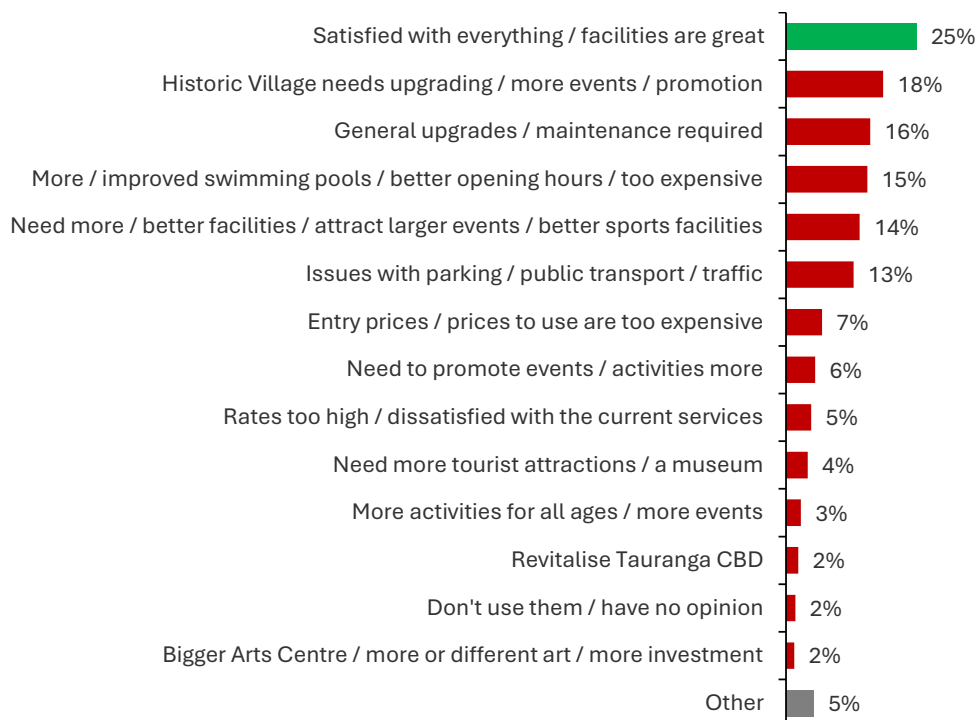
1. PF10. Thinking about the FACILITIES above, The Historic Village, libraries, community centres, sports facilities, Baycourt Community & Arts Centre, how would you rate the Council for the FACILITIES provided? n=558
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about recreation and cultural facilities



- They need to be used more.
- Too expensive, Greerton is too crowded.
- More parking for the Historic Village would be great.
- The rental is too high, a club I am with moved out, as we couldn't afford the increase.
- We need an upgrade to our arts centre.
- Greerton Swimming Pool is very expensive for a small family of 4.
- Baycourt and the hall could use an upgrade.
- The foyer of Baycourt always looks a bit tired.
- Poor parking access for all the main facilities.
- The Historic Village could be amazing if more was invested in it. Make it a restaurant hub. At the moment, it's a bit hit and miss with what's there.



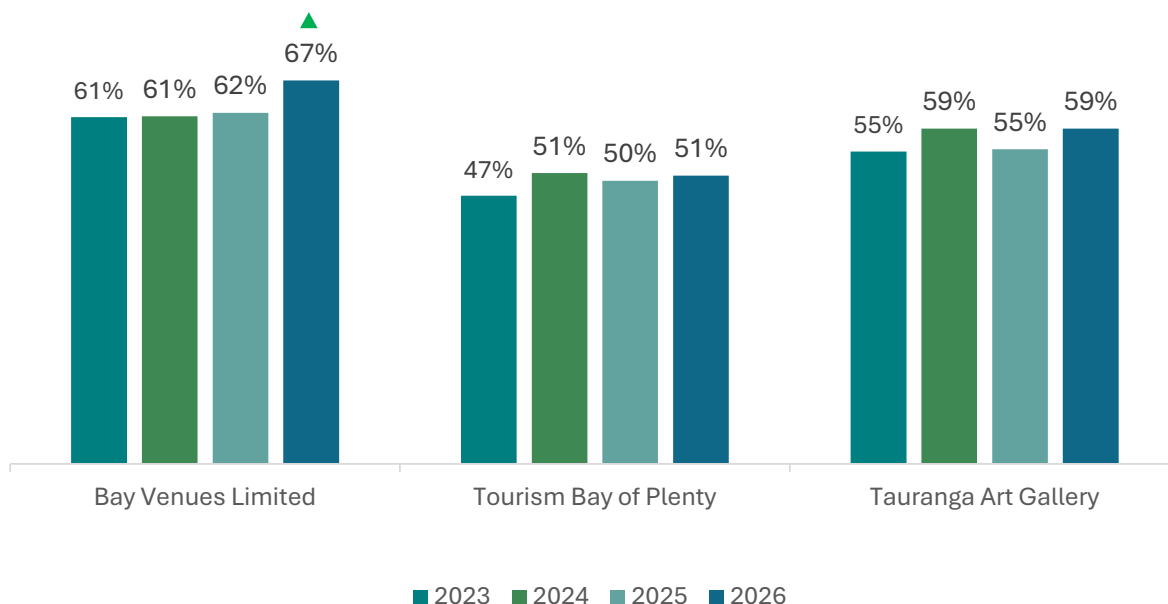
- Baycourt is a great facility, so keep ensuring we get a range of acts or events on throughout the year.
- I feel that Historic Village has improved recently, more going on there, buildings look less run down now.
- It's great to have these facilities, and I love seeing how the cleanliness of the facilities is maintained always, with welcoming staff, and its affordability.
- The Historic Village is a valuable asset to the community. It's just gorgeous, welcoming and fun.
- What I've seen, I'm very grateful for.
- Keep the rent down on community organisations in the Village.
- The Mount Sports Centre is getting old looking. Gordon Spratt is used extensively and well maintained.

NOTES:

1. OVLFCULT. Do you have any comments about any the FACILITIES mentioned above, including The Historic Village, libraries, community centres, sports facilities, swimming pools Community & Arts Centre. What can we improve and how? n=234.
2. Note 4% of the respondents mentioned that they do not use any of the public facilities



Awareness of Council Controlled Organisations



- Awareness of Bay Venues is highest in Arataki (76%), Matua-Otūmoetai (75%) and Mauao/Mount Maunganui (74%). Tourism Bay of Plenty awareness is highest in Te Papa (61%).

- Residents aged 35+ show higher awareness than those aged 18-34 across all three CCOs, particularly Tourism Bay of Plenty (50% for 35-64 and 67% for 65+ compared with 37% for 18-34).

- Awareness of Tauranga Art Gallery is highest in Te Papa (69%), Matua-Otūmoetai (65%) and Bethlehem (64%).

- Awareness of Council Controlled Organisations has increased for Bay Venues (67%) and remains relatively consistent for Tourism Bay of Plenty (51%) and Tauranga Art Gallery (59%).

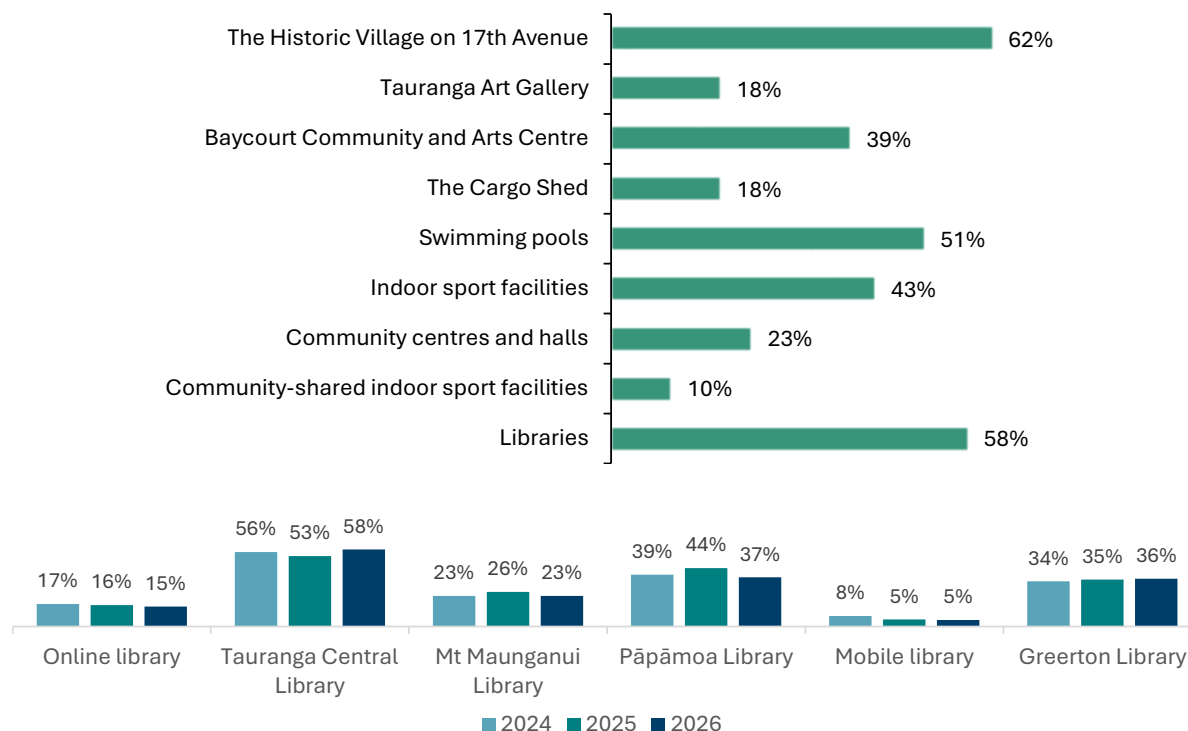
NOTES:
PF3. Are you aware that the Tauranga City Council provides services through the following Council Controlled Organisations (CCO's)? n=632

Year-on-year Between demographics
 ▲ Significantly higher ▲ Significantly higher
 ▼ Significantly lower ▼ Significantly lower

Page 30



Visitation



Visitation	2026	2025	2024	2023
The Historic Village on 17 th Avenue	62%	61%	56%	51%
Tauranga Art Gallery	18%	18%	26%	30%
Baycourt Community and Arts Centre	39%	35%	33%	30%
The Cargo Shed	18%	-	-	-
Swimming pools	51%	50%	48%	53%
Indoor sport facilities	43%	43%	44%	41%
Community centres and halls	23%	24%	24%	23%
Community-shared indoor sport facilities	10%	9%	10%	7%
Libraries	58%	56%	55%	63%

- Visitation remains relatively consistent overall. *The Historic Village* (62%), *Libraries* (58%) and *Swimming pools* (51%) record the highest visitation among the listed facilities.
- *Baycourt Community and Arts Centre* visitation has increased to 39% (35% in 2025), while *Tauranga Art Gallery* visitation remains unchanged at 18%.
- *Community-shared indoor sport facilities* continue to have the lowest visitation (10%).

NOTES:

PF1. Have you visited any of the following facilities in the last year? n=632

PF4. Have you visited any of the following facilities in the last year? n=624

PF6. Have you visited any of the following libraries in the last year? n=363

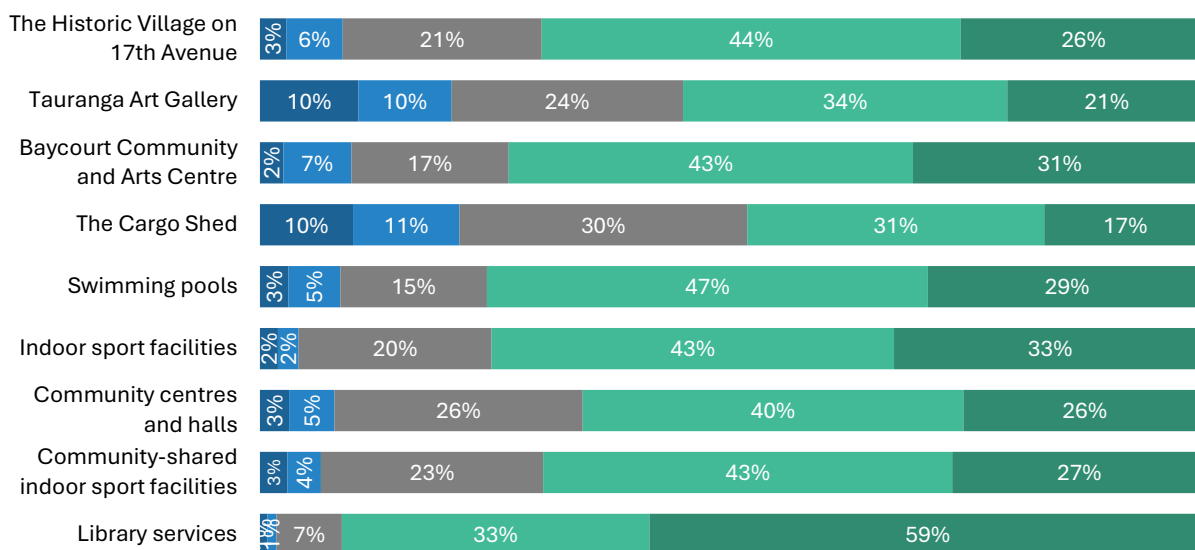
Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Satisfaction (Overall)



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10	Net score	2026	2025	2024	2023
The Historic Village on 17 th Avenue (n=532)	+61	70% ▲	64%	62%	67%
Tauranga Art Gallery (n=309)	+35	55%	54%	61%	65%
Baycourt Community and Arts Centre (n=400)	+64	74%	70%	71%	68%
The Cargo Shed (n=233)	+27	48%	-	-	-
Swimming pools (n=446)	+67	76%	76%	72%	76%
Indoor sport facilities (n=376)	+71	76%	75%	74%	76%
Community centres and halls (n=319)	+58	66%	69%	63%	66%
Community-shared indoor sport facilities (n=272)	+64	70%	70%	67%	72%
Library services (n=363)	+90	91%	88%	90%	87%

- *Library services* remain the highest-rated facility (91%), followed by *Swimming pools* and *Indoor sport facilities* (both 76%), and *Baycourt Community and Arts Centre* (74%).
- Satisfaction with *The Historic Village* has increased to 70% from 64% in 2025, while *Tauranga Art Gallery* is stable at 55%.
- *Tauranga Art Gallery* remains the lowest-rated listed facility, although satisfaction is broadly in keeping with the previous year.

NOTES:

1. PF2. How would you rate your satisfaction with each of the following facilities? It doesn't matter whether or not you use these facilities, it's your opinion that matters.
2. PF5. How would you rate your satisfaction with the...? It doesn't matter whether or not you use these facilities, it's your opinion that matters.
3. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Satisfaction (Overall)

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
The Historic Village on 17 th Avenue (n=532)	70%	70% ▲	71%	71%	70%
Tauranga Art Gallery (n=309)	59%	58%	47%	65%	54%
Baycourt Community and Arts Centre (n=400)	68%	74%	78%	72%	74%
The Cargo Shed (n=233)	51%	48%	47%	59%	46%
Swimming pools (n=446)	68%	79%	79%	79%	75%
Indoor sport facilities (n=376)	71%	77%	78%	72%	76%
Community centres and halls (n=319)	65%	62%	72%	66%	66%
Community-shared indoor sport facilities (n=272)	68%	72%	69%	64%	71%
Library services (n=363)	89%	90%	97%	93%	91%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
The Historic Village on 17 th Avenue (n=532)	72%	78%	74%	66%
Tauranga Art Gallery (n=309)	65%	56%	49%	42%
Baycourt Community and Arts Centre (n=400)	65%	82%	78%	70%
The Cargo Shed (n=233)	36%	58%	49%	45%
Swimming pools (n=446)	79%	77%	81%	74%
Indoor sport facilities (n=376)	84%	70%	83%	70%
Community centres and halls (n=319)	61%	75%	61%	59%
Community-shared indoor sport facilities (n=272)	63%	74%	76%	61%
Library services (n=363)	79%	94%	89%	95%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
The Historic Village on 17 th Avenue (n=532)	71%	63%	74%	64%
Tauranga Art Gallery (n=309)	50%	65%	45%	69%
Baycourt Community and Arts Centre (n=400)	70%	80%	74%	71%
The Cargo Shed (n=233)	65%	52%	52%	31%
Swimming pools (n=446)	76%	76%	66%	78%
Indoor sport facilities (n=376)	69%	74%	71%	79%
Community centres and halls (n=319)	63%	74%	74% ▲	59% ▼
Community-shared indoor sport facilities (n=272)	73%	76%	72%	64% ▼
Library services (n=363)	86%	92%	96% ▲	94%

NOTES:

1. PF2. How would you rate your satisfaction with each of the following facilities? It doesn't matter whether or not you use these facilities, it's your opinion that matters.
2. PF5. How would you rate your satisfaction with the...? It doesn't matter whether or not you use these facilities, it's your opinion that matters. Excluding 'Don't know' responses
3. PF7. How would you rate your satisfaction with the Tauranga library services?

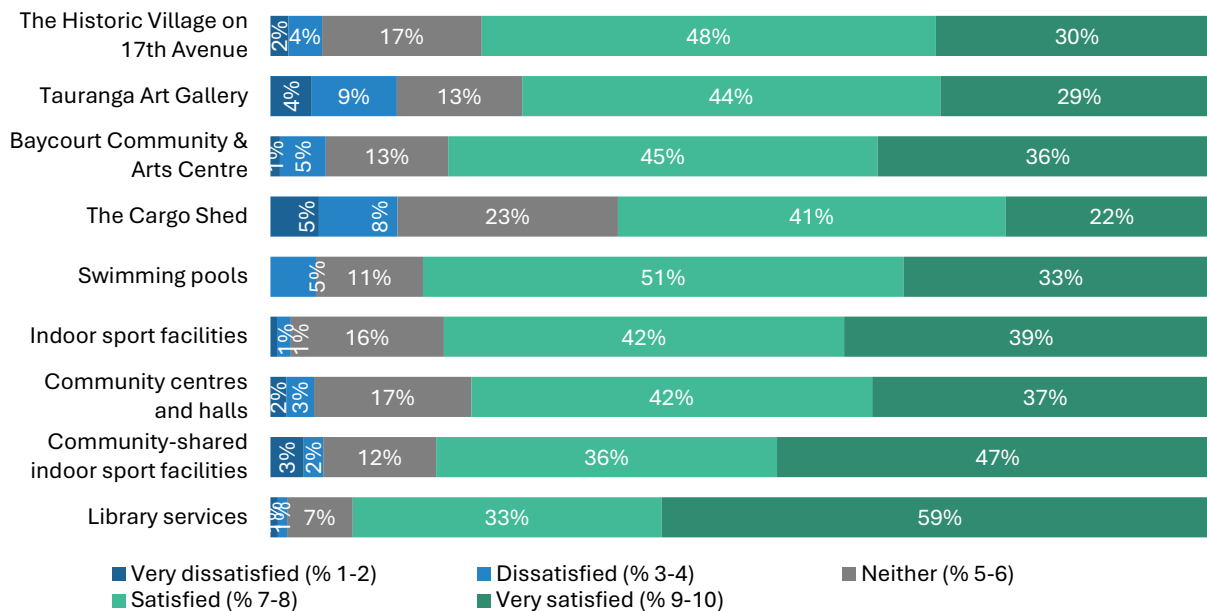
▲ Significantly higher
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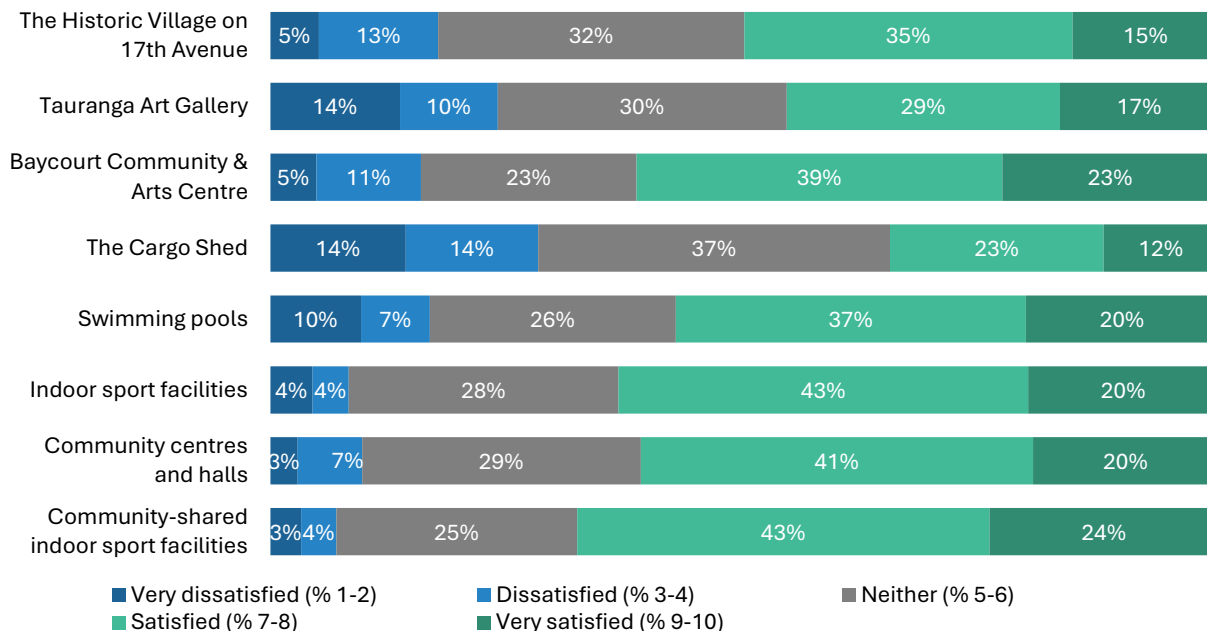


Satisfaction (Users and non-users)

Users



Non-users

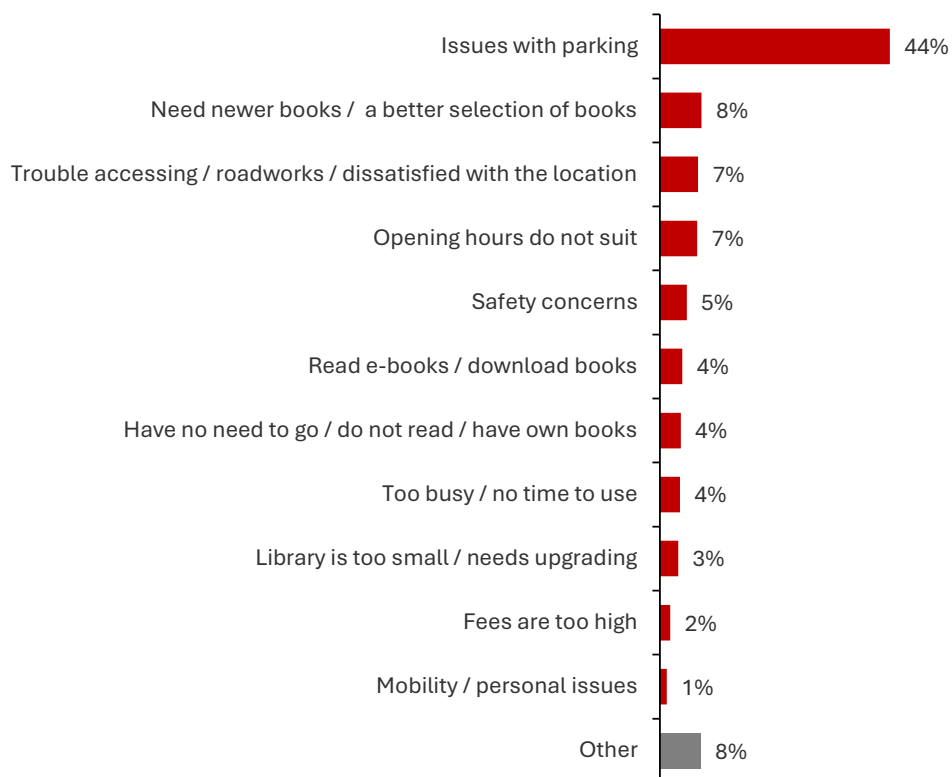


NOTES:

1. PF2. How would you rate your satisfaction with each of the following facilities? It doesn't matter whether or not you use these facilities, it's your opinion that matters.
2. PF5. How would you rate your satisfaction with the...? It doesn't matter whether or not you use these facilities, it's your opinion that matters. Excluding 'Don't know' responses
3. PF7. How would you rate your satisfaction with the Tauranga library services?



Issues limiting use of Tauranga libraries



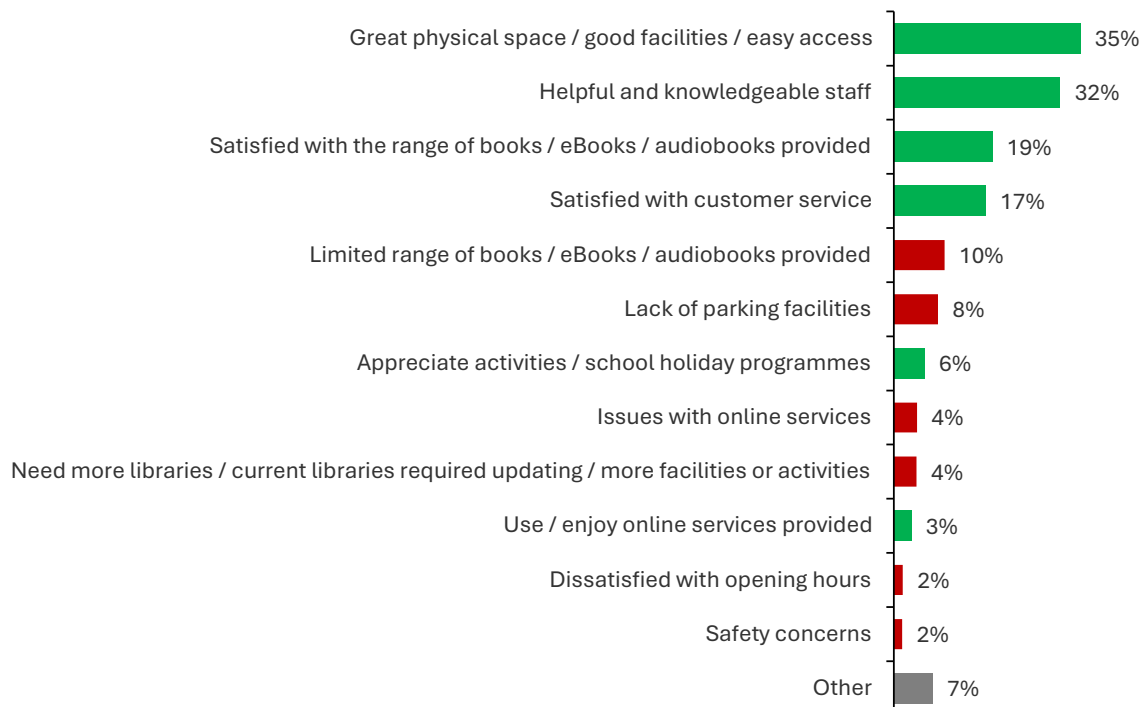
- *The lack of parking around the Tauranga central library makes it very difficult to access.*
- *The parking area at Papamoa library is so poor.*
- *Location, parking in the city centre is poor, and the ongoing disruption and redirection of roading puts me off visiting.*
- *Parking, the cost in town is limiting, and the time limit to parking in Greerton restricts the amount of time that can be spent there.*
- *The Mount Library is very old and hasn't got many places to sit.*
- *I personally prefer to buy my own books.*
- *Mainly time. Sometimes a lack of free parking for Tauranga Central Library.*
- *The lack of free parking in the city.*
- *Safety with the homeless using the facilities.*
- *Paying for parking, and not being able to get a park.*

NOTES:

1. PF9. Are there any issues limiting your use of Tauranga libraries? n=112
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Comments about Tauranga libraries



- *It is not cheap borrowing books from Tauranga library, membership fees and parking costs as well.*
- *Could do with more kid friendly audio books as my kids have dyslexia and reading along with audio books helps them in their learning to read as the audio books pronounce the words correctly.*
- *I do miss the old library downtown and hope that the new one gets finished soon because there is just no parking to get to the current Tauranga Library.*
- *I'd like a wider selection of books online.*
- *The layout of the Pāpāmoa Library is very confusing.*
- *A cafe in the library would be great.*
- *I like the new seating booth additions. The self issue machines aren't that easy to find and could do with more signage. I also notice that the lift has been out of service for what seems like a reasonable while now.*



- *Welcoming and always happy to help staff.*
- *Friendly staff. A great resource for our community.*
- *The libraries and staff are always friendly and helpful.*
- *Staff are always helpful, the vibe is great.*
- *Great services and customer services staff.*
- *Good systems, a very good selection of books, friendly and helpful staff.*
- *A welcoming team, cleanliness, accessibility to where I live.*
- *The service provided by the libraries is superb.*
- *Mainly online and it's fantastic.*
- *Great temporary space. I can't wait to see the new library open.*

NOTES:

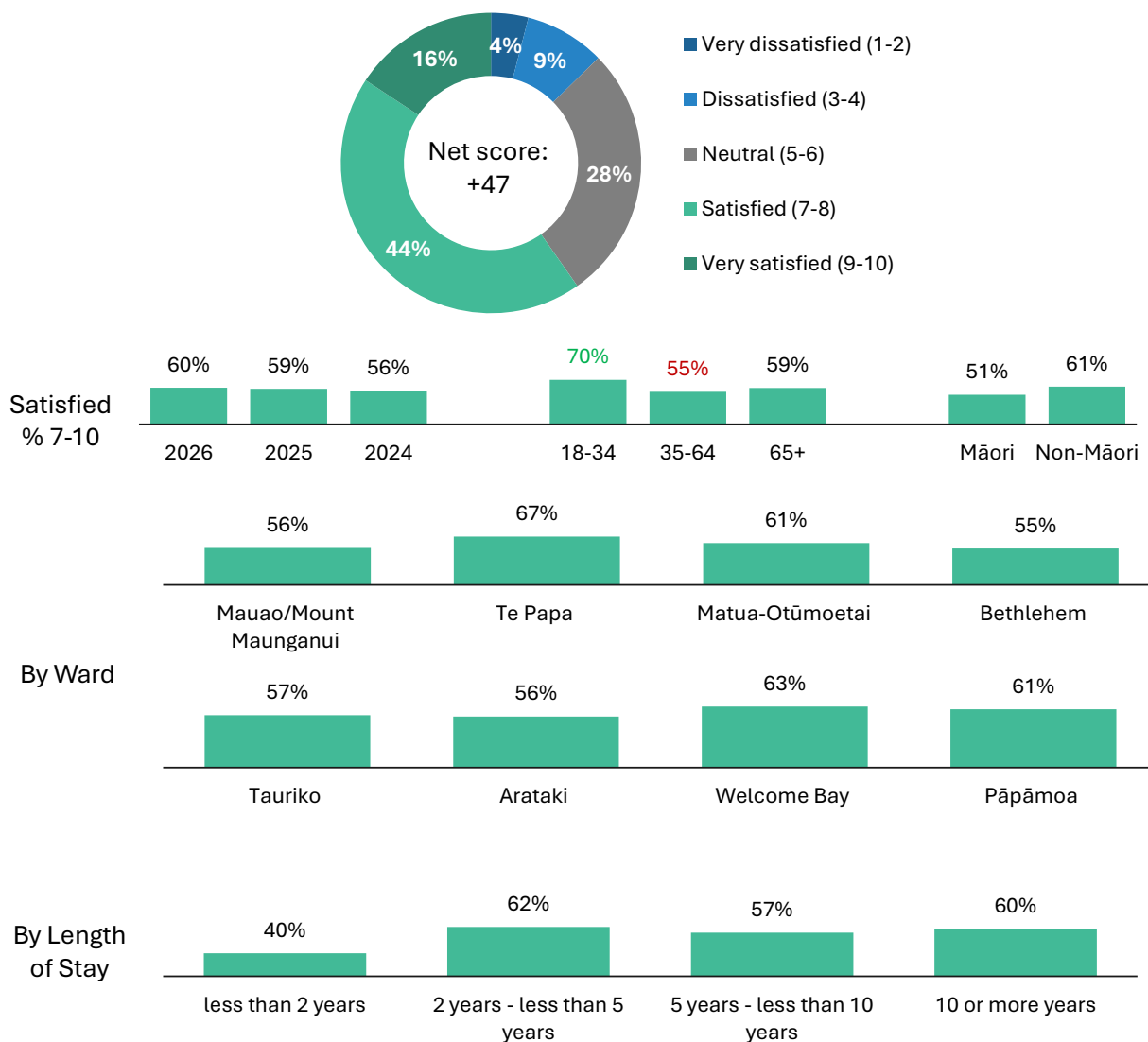
1. PF8. Do you have any comments related to your satisfaction rating of Tauranga libraries? n=141
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.

Water management





Satisfaction with overall water management



- Six in ten residents (60%) are satisfied with overall *Water management*.
- Satisfaction has remained on par with 2025 (59%).
- Satisfaction is higher among residents aged 18-34 (70%) and those living in Te Papa (67%), and lower among Māori respondents (51%) and residents aged 35-64 (55%) compared to other demographic groups.

NOTES:

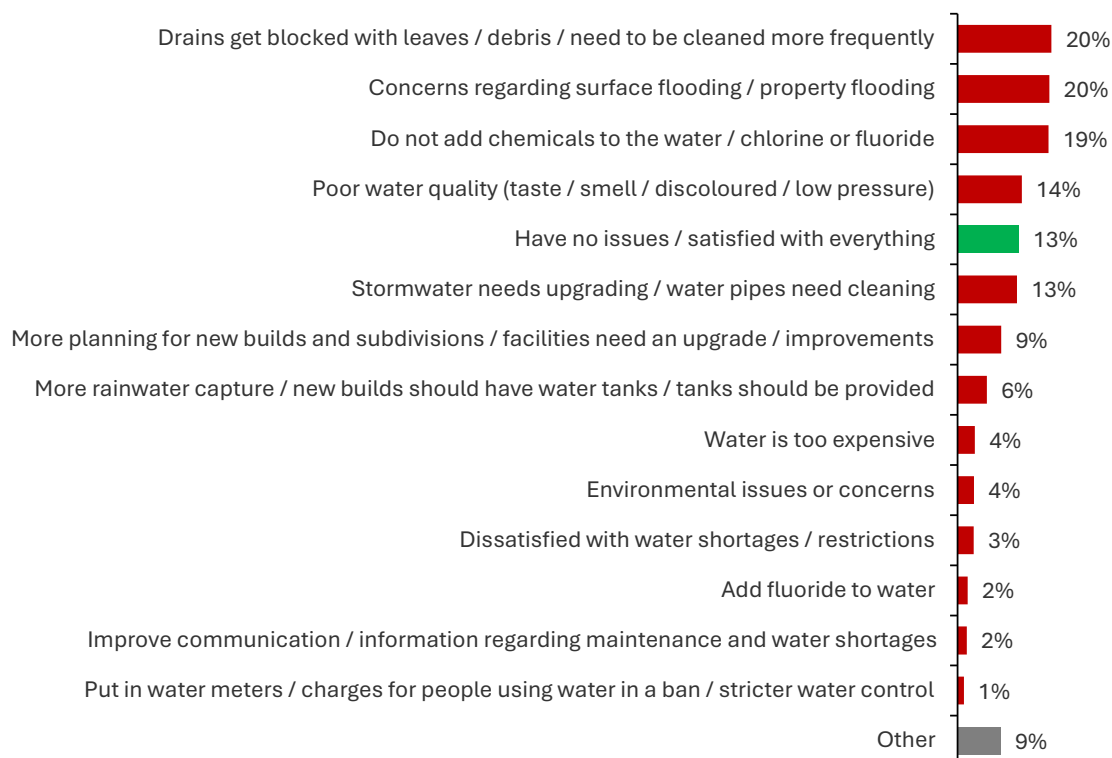
1. WTR6. Thinking about water management for flooding, stormwater and drinking water, how would you rate Council overall for WATER MANAGEMENT? n=534
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about water management



- Stormwater drainage at the Mount is very poor.
- The water wasted from damaged broken pipes and the time it takes to get it repaired.
- Drainage on streets needs improving.
- Drinking water has a strong smell and taste of chlorine. Very unpleasant.
- Water tastes awful in town.
- Clean the drains more frequently.
- Drains are never cleaned regularly.
- Water restrictions now every summer, Council need to prepare better with additional larger reservoirs.
- We have poor water pressure and need to filter our drinking water to remove the chlorine taste.
- More infrastructure upgrades are needed for further storage as demand and population increases.



- I think it's done very well.
- Water in Arataki is excellent.
- I think the flooding protection in Papamoa is pretty good, with the swales built in and the slightly raised house platforms.
- It is improving.
- Unsure but I've had no issues.
- I'm not an expert with water, but the drinking water here in Tauranga is much more nicer than Auckland water.
- A lot of improvements have been made over the recent years. Stormwater drainage in particular.
- No, pretty happy, it's the best you can do.
- I think this Council, and most New Zealand Councils do all they can for water management.
- Seems okay and I have insufficient knowledge to comment.

NOTES:

1. OVLWTR. Do you have any comments about WATER MANAGEMENT for flooding, stormwater and drinking water? Is there something we can do? n=220
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Water management



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Protection from flooding	+61	71%	66%	73%	68%	74%	56%	74% ▲
Satisfaction with drinking water	+52	68%	64%	74% ▲	62%	75%	61% ▲	70%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Protection from flooding	58%	80%	79%	81%
Satisfaction with drinking water	76%	78% ▲	67%	66%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Protection from flooding	67%	61%	66%	74% ▲
Satisfaction with drinking water	67%	59%	71%	64%

- *Protection from flooding* is rated slightly higher than *Drinking water quality* (71% and 68% respectively).
- Both aspects have slightly improved compared with 2025 (66% and 64% respectively).
- *Protection from flooding* is highest in Bethlehem (81%) and Te Papa (80%), while *Drinking water quality* is highest in Te Papa (78%) and Mauao/Mount Maunganui (76%).

NOTES:

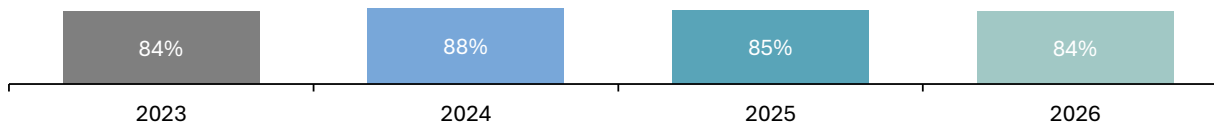
1. WTR1. Using a scale of 1 to 10 where 1 is 'strongly disagree' and 10 is 'strongly agree', how much do you agree that your home, and/or business buildings, are adequately protected from flooding? n=567
2. WTR2. How satisfied are you with the quality (taste, colour, odour) of drinking water in Tauranga? n=621
3. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower

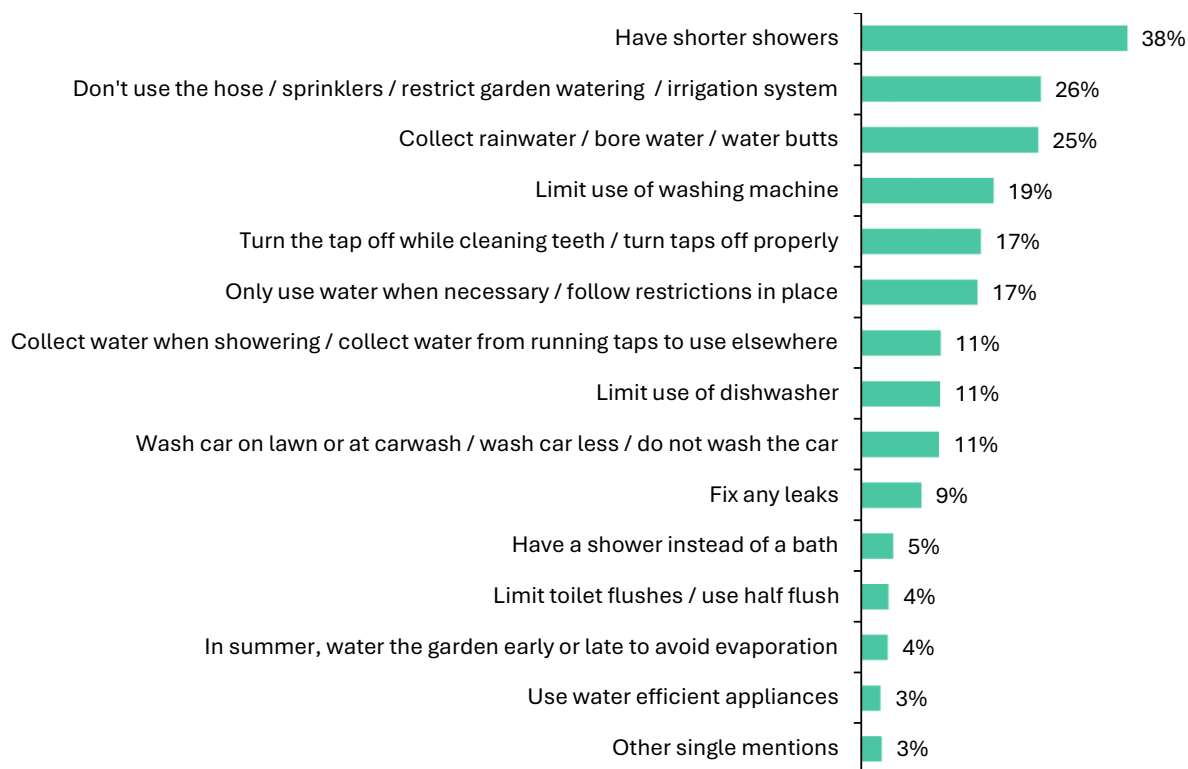
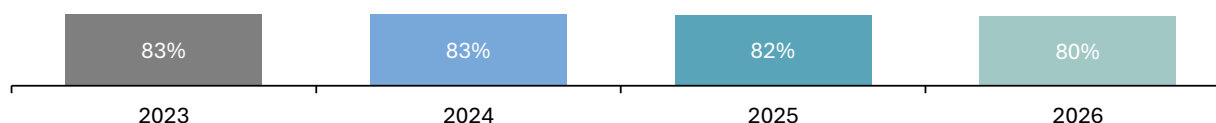


Water conservation

Aware of ways to conserve water at home or at work



Have taken steps to conserve water over the past 12 months



- 84% of residents are aware of ways to conserve water at home or work, while 80% have taken steps to conserve water over the past 12 months.
- The most prevalent actions residents take are *Shorter showers* (38%), *Reducing hose or sprinkler use* (26%) and *Collect rainwater, bore water, use of water butts* (25%).

NOTES:

1. WTR3. Do you know of any ways that you can conserve water at home or at work? n=630
2. WTR4. Have you taken any steps to conserve water over the past 12 months? n=525
3. WTR5. What steps have you taken to conserve water over the past 12 months? Left a comment n= 422
4. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

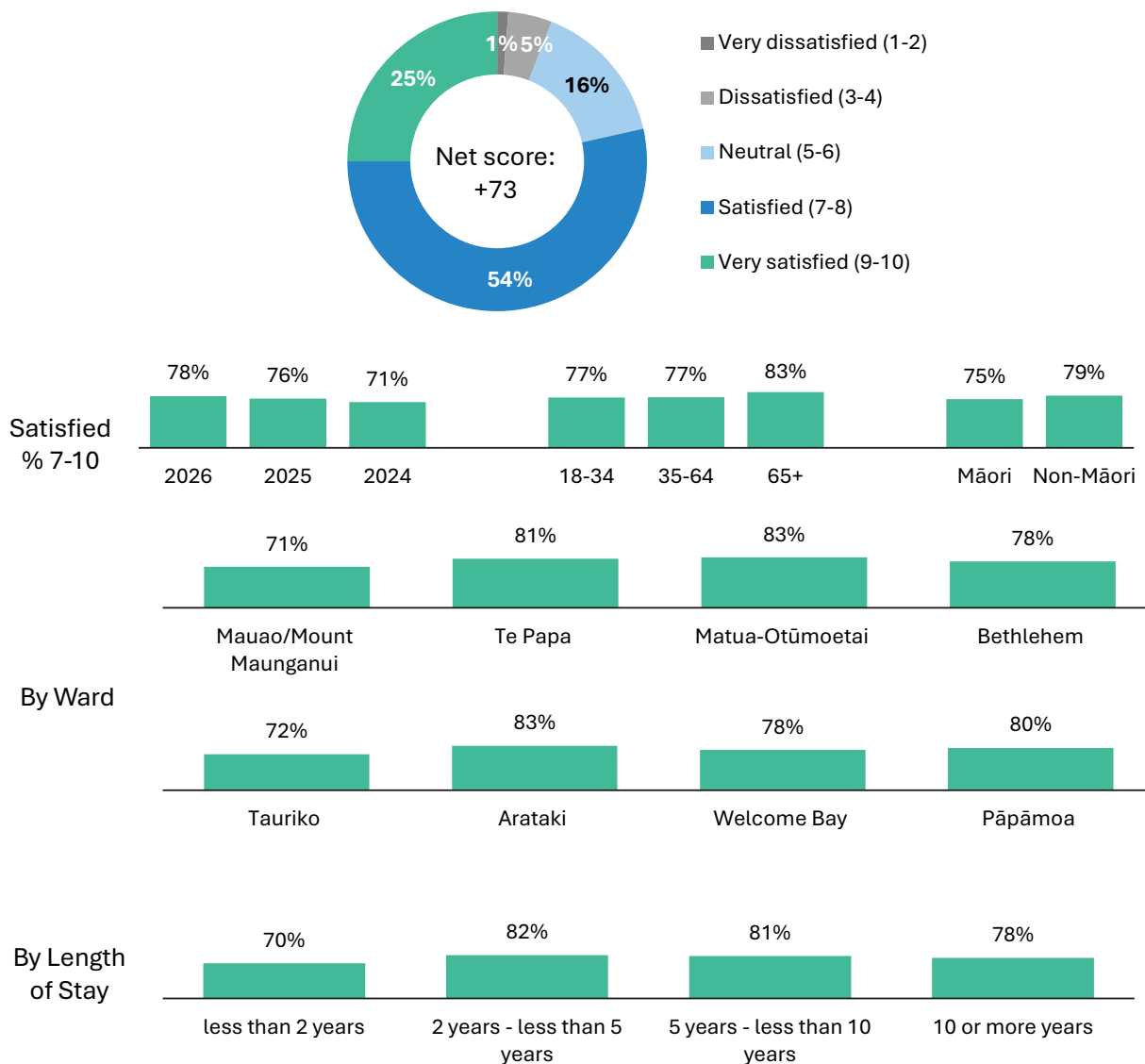
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Outdoor spaces





Satisfaction with outdoor spaces



- Satisfaction with *Outdoor spaces* remains high, with 78% rating the overall management of outdoor spaces 7-10.
- This has increased slightly compared with 2025 (76%).
- Satisfaction is highest among residents aged 65+ (83%) and among Matua-Otūmoetai and Arataki residents (83% each), while Mauao/Mount Maunganui and Tauriko record lower results (71% and 72%).

NOTES:

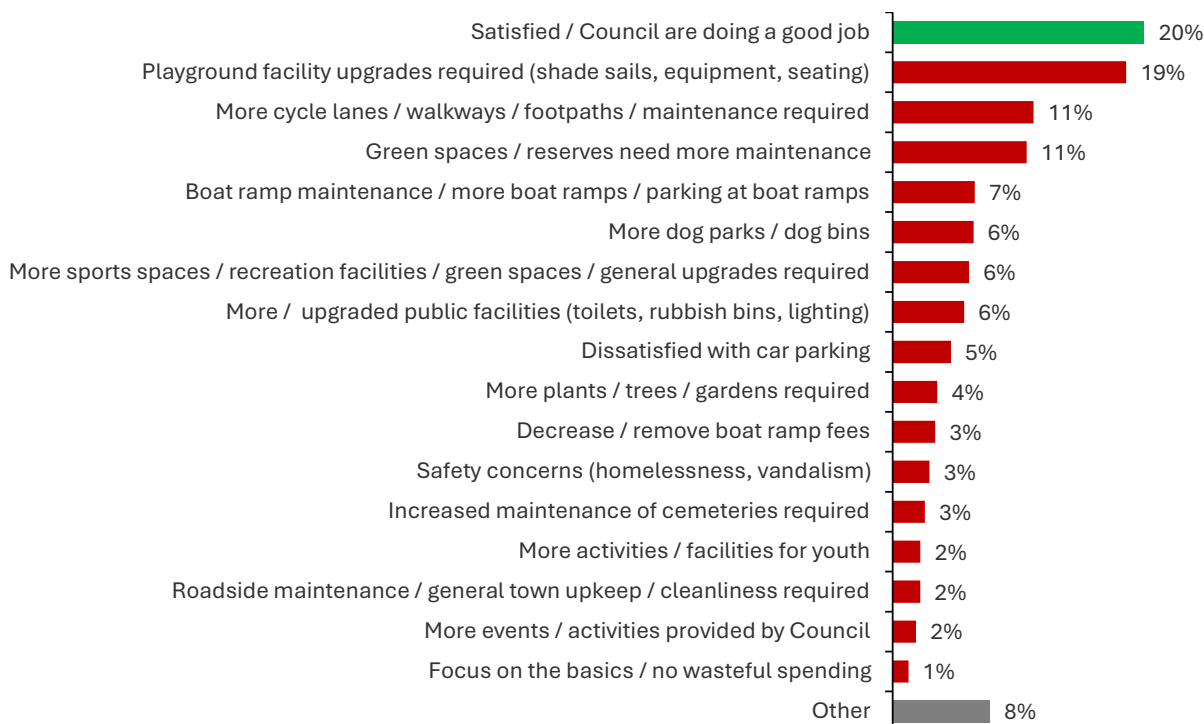
- OS8. Thinking about all these OUTDOOR SPACES – the parks, playgrounds, boat ramps and cemeteries, how would you rate Tauranga City Council for its overall management of outdoor spaces? n=586
- Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about outdoor spaces



- *Lawns need mowing more often and boat ramps don't have enough space.*
- *Lack of parking at boat ramps.*
- *Need to think about parks that the older population might enjoy too and not just for children, a flower garden perhaps.*
- *Some of the playgrounds need swings and shade.*
- *More parking near popular beaches.*
- *There needs to be more dog parks.*
- *Improve parking facilities.*
- *We need more outdoor spaces to occupy teens.*
- *The grass management in parks could be much better.*
- *Areas need mowing, more toilets, rubbish bin facilities.*



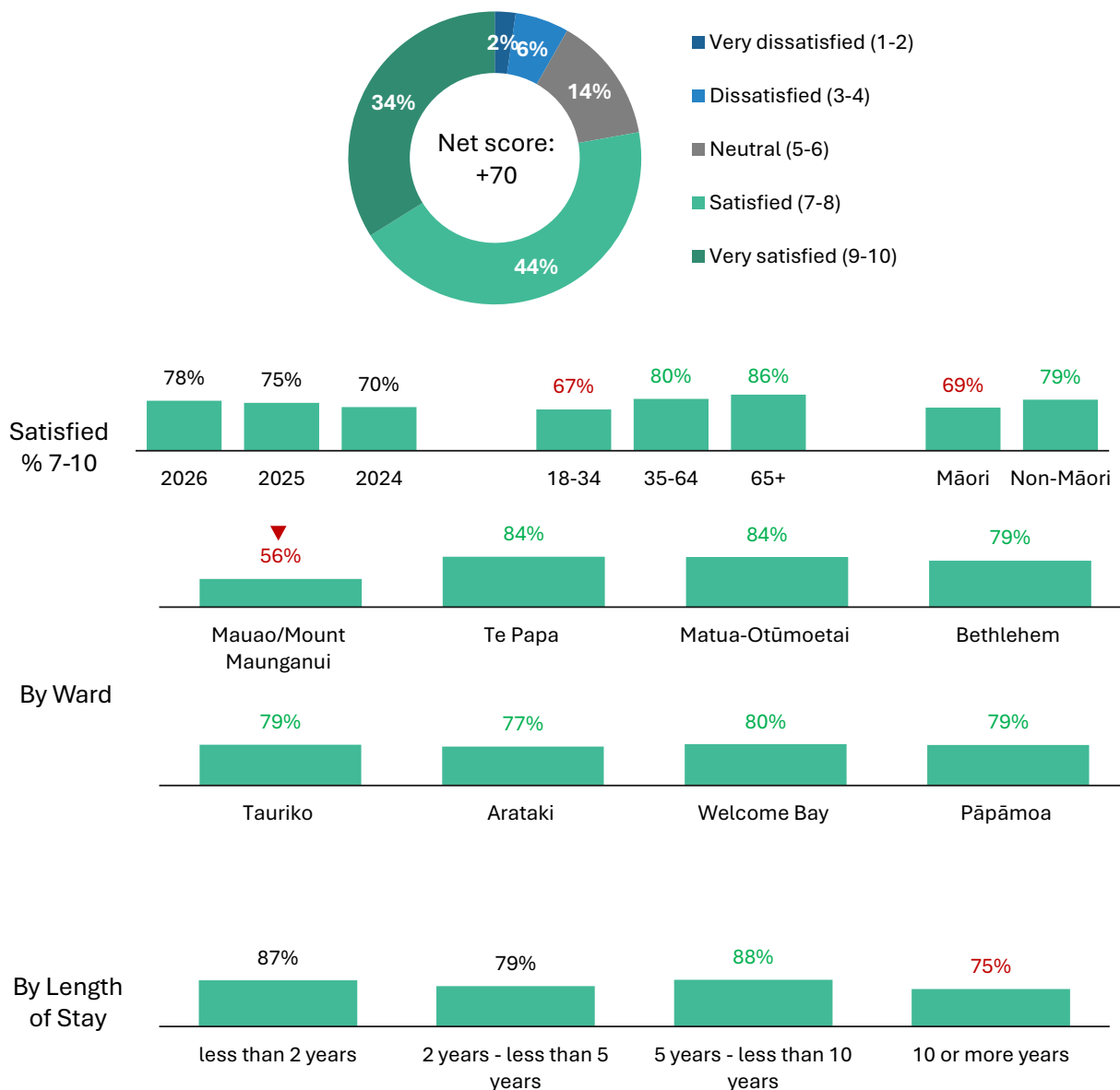
- *All very clean and tidy.*
- *The outdoor spaces are all pleasant and seem well managed.*
- *Brilliant maintenance and the running of the Tauranga Cemetery at Pyes Pa, it's an absolutely beautiful space.*
- *Mostly tidy, only minor overgrowth or damage.*
- *The parks are kept very well.*
- *They are improving the upkeep all the time, keeping areas tidy and grounds being mowed, very appreciated.*
- *There are good outdoor spaces for all age ranges.*
- *Keep up the good work.*
- *Outdoor spaces are excellent and well maintained.*

NOTES:

1. OVLOTDR. Do you have any comments about OUTDOOR SPACES mentioned above? Is there something we can do? n=210
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Tauranga has enough parks and green spaces



- 78% of residents are satisfied that *Tauranga has enough parks and green spaces*.
- This has slightly increased from 75% in 2025.
- Satisfaction is highest among residents aged 65+ (86%) and those living in Te Papa and Matua-Otūmoetai (84% each), while Mauao/Mount Maunganui records a lower result (56%).

NOTES:

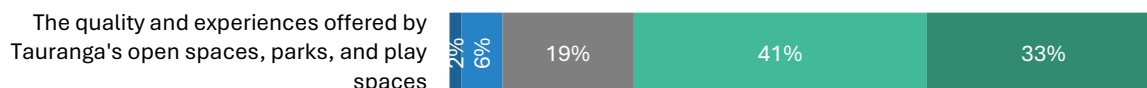
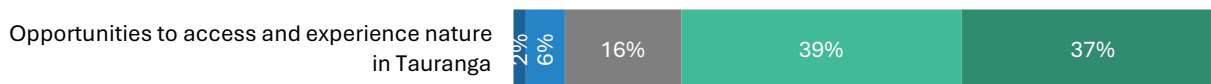
1. OS1. How satisfied are you that Tauranga has enough parks or green spaces? n=622
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Satisfaction with nature and open spaces in Tauranga



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Opportunities to access and experience nature in Tauranga	+69	76%	76%	69%	79%	80%	70%	78%
The quality and experiences offered by Tauranga's open spaces, parks, and play spaces	+67	74%	73%	64%	77%	80%	66%	75%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Opportunities to access and experience nature in Tauranga	65%	78%	83%	80%
The quality and experiences offered by Tauranga's open spaces, parks, and play spaces	66%	77%	77%	76%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Opportunities to access and experience nature in Tauranga	71%	70%	75%	86%
The quality and experiences offered by Tauranga's open spaces, parks, and play spaces	71%	68%	77%	78%

- Around three quarters of residents are satisfied with *opportunities to access and experience nature* (76%) and with *the quality and experiences offered by Tauranga's open spaces, parks, and play spaces* (74%).
- Satisfaction is higher among residents aged 65+ and in Pāpāmoa, while Mauao/Mount Maunganui records lower results on both measures.

NOTES:

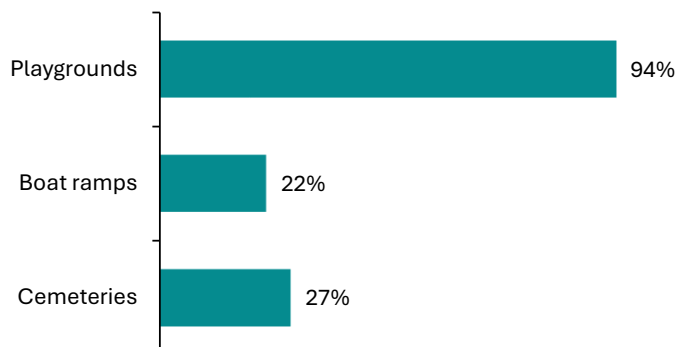
1. OS1A. How satisfied are you with the opportunities to access and experience nature in Tauranga? n=616
2. OS1B. How satisfied are you with the quality and experiences offered by Tauranga's open spaces, parks, and play spaces? n=615
3. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Visitation



Visitation	2026	2025	2024	2023
Playgrounds	94%	88%	89%	67%
Boat ramps	22%	20%	22%	22%
Cemeteries	27%	25%	25%	27%

- Visitation has increased for each listed outdoor facility, with *Playgrounds* used or visited by 94%, *Cemeteries* by 27% and *Boat ramps* by 22%.
- Satisfaction remains high, with 79% satisfied with the *Quality of playgrounds*, 76% with the *Look and feel of cemeteries*, and 74% with *Boat ramps and associated parking*.
- Satisfaction with *Boat ramps* has increased from 68% to 74%, while satisfaction with *Cemeteries* has slightly declined from 79% to 76%.

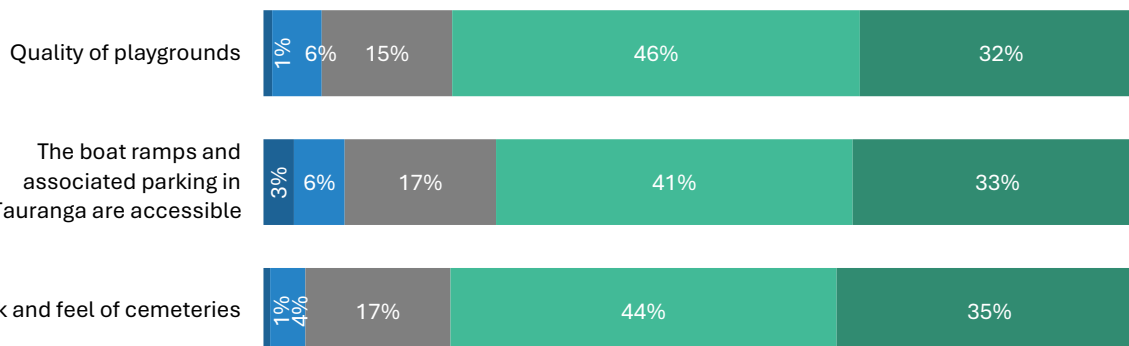
NOTES:

1. OS2. How often have you used or visited your local playground in the past year? By local playground we mean the playground nearest to your home. n=631
2. OS4. In the last 12 months, have you used or wanted to use the boat ramps in Tauranga? n=632
3. OS6. Have you visited a Tauranga City Cemetery (including Pyes Pa) in the last 12 months? n=631
4. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Satisfaction*



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Quality of playgrounds	+72	79%	78%	78%	77%	84%	73%	80%
The boat ramps and associated parking in Tauranga are accessible	+64	74%	68%	69%	76%	75%	75%	73%
Look and feel of cemeteries	+71	76%	79%	70%	73%	85%	67%	77%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Quality of playgrounds	73%	79%	86%	80%
The boat ramps and associated parking in Tauranga are accessible	68%	87%	75%	80%
Look and feel of cemeteries	65%	82%	75%	80%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Quality of playgrounds	76%	75%	82%	76%
The boat ramps and associated parking in Tauranga are accessible	80%	63%	86%	66%
Look and feel of cemeteries	73%	83%	71%	75%

NOTES:

- OS3. How satisfied are you with the quality of the local playgrounds? n=465
- OS5. How satisfied are you that the boat ramps and associated parking in Tauranga are accessible? n=134
- OS7. How satisfied are you with the look and feel of CEMETERIES in Tauranga? It doesn't matter whether or not you visited these facilities, it's your opinion that matters. n=362
- Excluding 'Don't know' responses

* Questions about the Quality of playgrounds and Boat ramps are only asked of users.

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Satisfaction with places to be physically active



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Availability of places to be physically active	+70	78%	76%	72%	77%	87%	69%	79%
Affordability of opportunities to be physically active	+54	67%▲	61%	61%	66%	78%	53%	70%
Quality of facilities for physical activity	+65	72%	67%	61%	74%▲	79%	59%	74%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Availability of places to be physically active	69%	76%	89%▲	83%
Affordability of opportunities to be physically active	71%	65%	75%	69%
Quality of facilities for physical activity	67%	65%	76%	77%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Availability of places to be physically active	69%	80%	77%	78%
Affordability of opportunities to be physically active	57%	70%	69%▲	63%
Quality of facilities for physical activity	67%	74%	76%	72%

- *Availability of places to be physically active* remains the highest-rated aspect (78%).
- *Affordability* (67%) has recorded a significant increase in satisfaction over the past 12 months (61% in 2025).
- Residents aged 65+ record higher satisfaction levels across all three aspects, while Māori respondents record lower satisfaction with *Affordability* (53%) and *Quality of facilities* (59%).

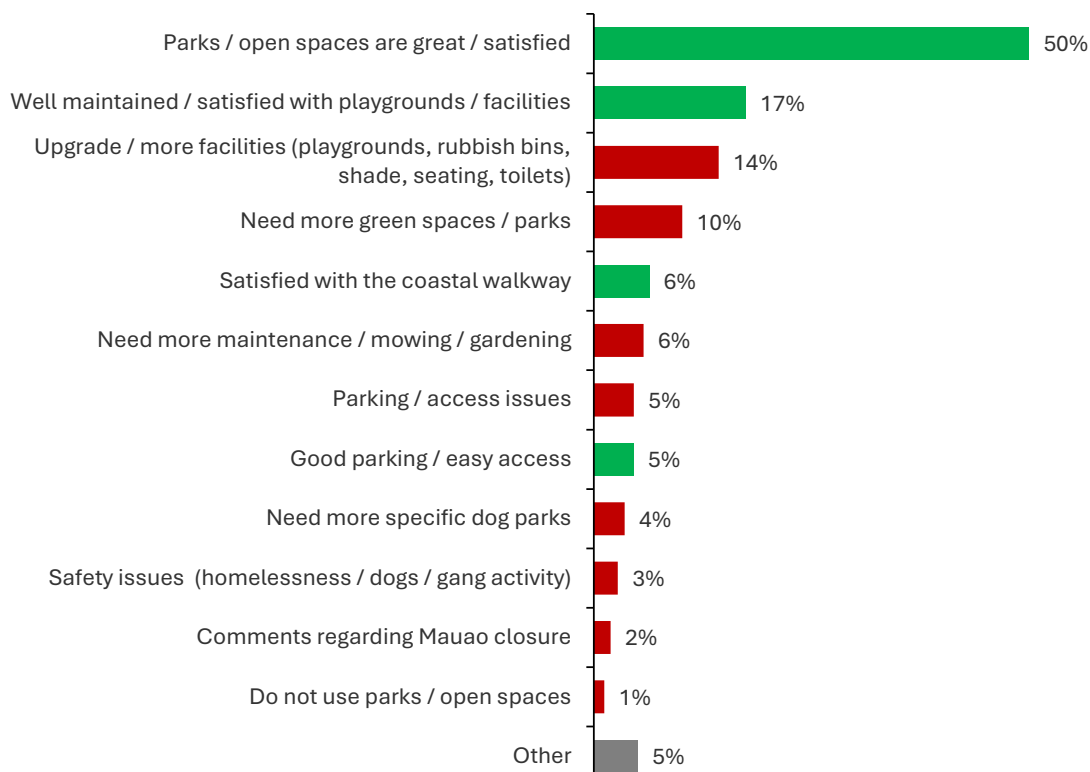
NOTES:

- OS3A. How would you rate your satisfaction with the...? It doesn't matter whether or not you use these facilities, it's your opinion that matters.
- Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Other comments of Tauranga's open spaces, parks, and play spaces



- *For a city our size, we need a quality sports and concerts stadium built at the Tauranga Domain.*
- *I think shade canopies are need to be installed across more parks.*
- *The playground in town is lovely but I can't afford the parking during the week.*
- *Sometimes there are no amenities for young people.*
- *The parks needs lawns mowed more often and rubbish removed.*
- *There are not as many dog friendly areas as there should be.*
- *Lack of rubbish and recycling bins, dogs access and owners don't clean up after them.*
- *There is a lack of parking to access many of these nature areas.*
- *We could do with a few more dedicated dog parks though.*



- *It's great to have green spaces within walking distance.*
- *Lots of parks, playgrounds, skateboard parks, well maintained and safe.*
- *I love that there are such a diverse range of places to visit, where it be a river, beach, or harbourside park.*
- *There are always plenty of parks around.*
- *Lots of different places to visit.*
- *I love the playground, upgrading that has been happening around the city.*
- *Beautiful areas, very well maintained.*
- *We've been very lucky to be gifted land that allows public access such as the Papamoa Hills.*
- *Lots of parks for kids which is great.*
- *The new park on Matavai Street is excellent.*

NOTES:

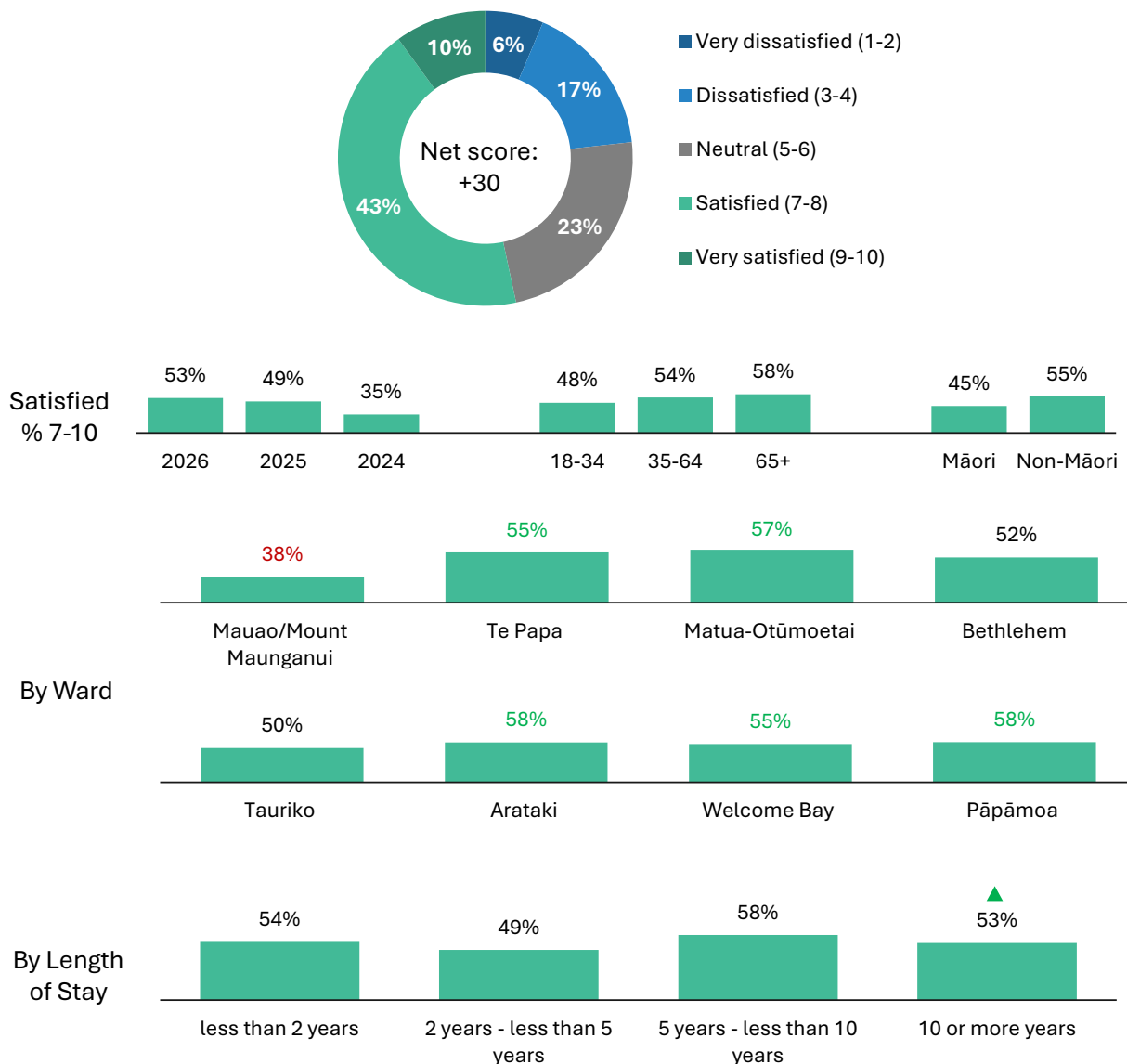
1. OS1C. What were the key factors that contributed to your satisfaction rating of Tauranga's open spaces, parks, and play spaces? n=354
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.

Roading, footpaths, cycling





Satisfaction with roading, footpaths and cycling



- Overall satisfaction with *Roading, footpaths and cycling* is 53%, increasing from 49% in 2025 and from 35% in 2024.
- *Footpath cleanliness* (76%) and *Safety when walking on footpaths* (71%) remain the highest-rated roading-related aspects, while *Safety when cycling on roads or cycleways* is lower (45%).
- Mauao/Mount Maunganui records the lowest overall satisfaction with *Roading, footpaths and cycling* (38%), while Arataki and Pāpāmoa record the highest results (58% respectively).

NOTES:

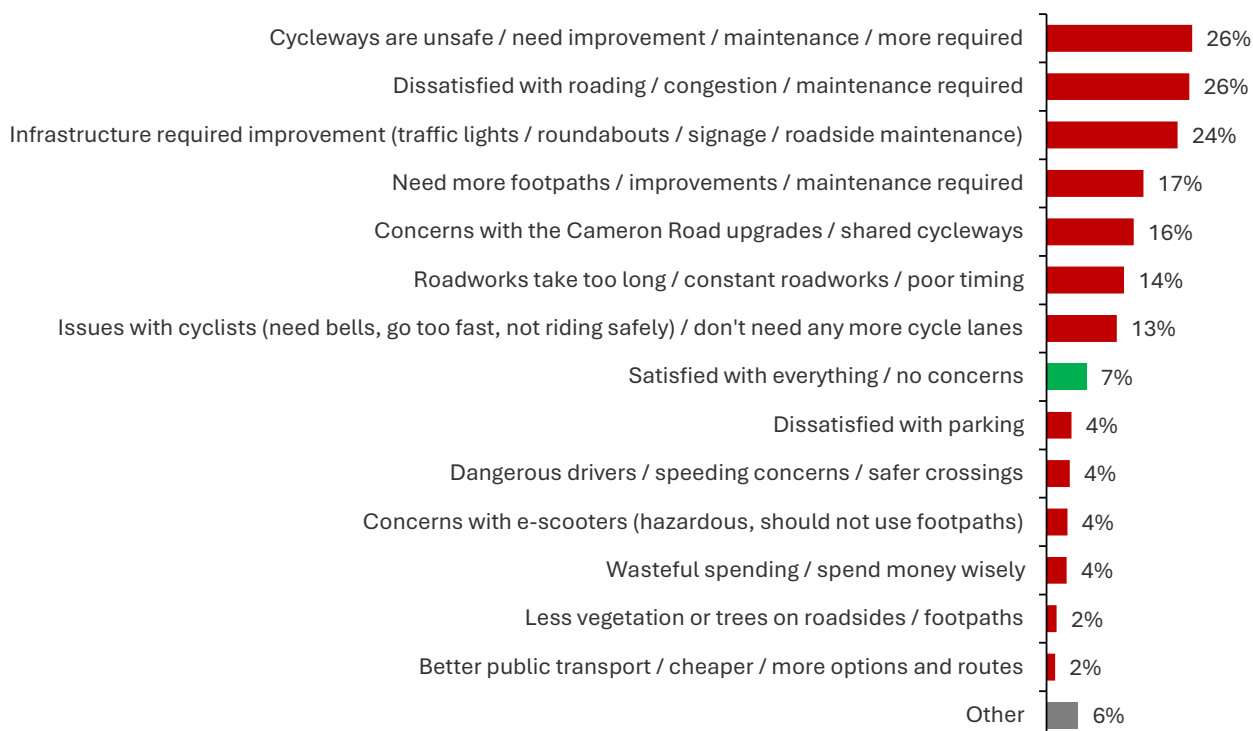
1. RFC5. Thinking about the ROADING, FOOTPATHS and CYCLE PATHS, how would you rate Tauranga City Council overall? n=622
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about roading



- Roadworks are everywhere all the time, but never finished.
- Traffic is terrible and new roading projects are extremely slow.
- Papamoa Beach Road potholes are insane, you fix them and the next month, they are being fixed again.
- Poor planning has increased traffic throughout the city.
- A lot of the footpaths are dangerous and uneven. Roads full of potholes.
- Roads have roadworks, but no roads are being fixed, potholes.
- Footpaths in certain industrial areas are absolutely disgusting. No maintenance whatsoever.
- The cycle paths on Cameron Road are a nightmare to use.
- What a waste of money of cycle tracks and lanes. Only less than 1 percent use them.



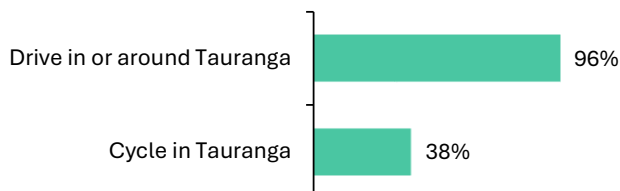
- Things have improved in recent years. Five years ago, the quality of maintenance was poor.
- Very much appreciate cycle paths and infrastructure in the central business area in Tauranga and Greerton.
- Mostly good. Footpaths in Pyes Pa are of good quality. Roadworks are around but roading is generally okay.
- Footpaths are good at the Mount.
- Keep improving the cycleways and lobby for better public transport.
- Cycle paths and footpaths are good. Roading at times has bad potholes.
- The Council is very good in our area in that every week there is a truck coming around clearing the gutters, which means that there is less rubbish flying around sometimes causing accidents to occur.
- Roads are heavily congested and delays are long. Footpaths and cycleways are good but roads need improving.

NOTES:

1. OVLRD. Do you have any comments about ROADING, FOOTPATHS and CYCLE PATHS? Is there something we can do? n=345
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Driving and cycling around Tauranga



Users (by age and ethnicity)	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Drive in or around Tauranga	96%	93%	95%	97%	96%	97%	96% ▲
Cycle in Tauranga	38%	32%	30%	44%	35% ▲	32%	39% ▲

Users (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Drive in or around Tauranga	99%	96%	95%	97%
Cycle in Tauranga	52%	34%	42%	35%

Users (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Drive in or around Tauranga	98%	96%	95%	96%
Cycle in Tauranga	36%	37%	26%	41%

- Almost all residents (96%) *Drive in or around Tauranga*, while 38% cycle.
- *Cycling* is highest for residents from Mauao/Mount Maunganui (52%) and Matua-Otūmoetai (42%), and lowest in Welcome Bay (26%).
- *Cycling* is higher among those aged 35-64 (44%) compared with residents aged 18-34 (30%) and 65+ (35%).

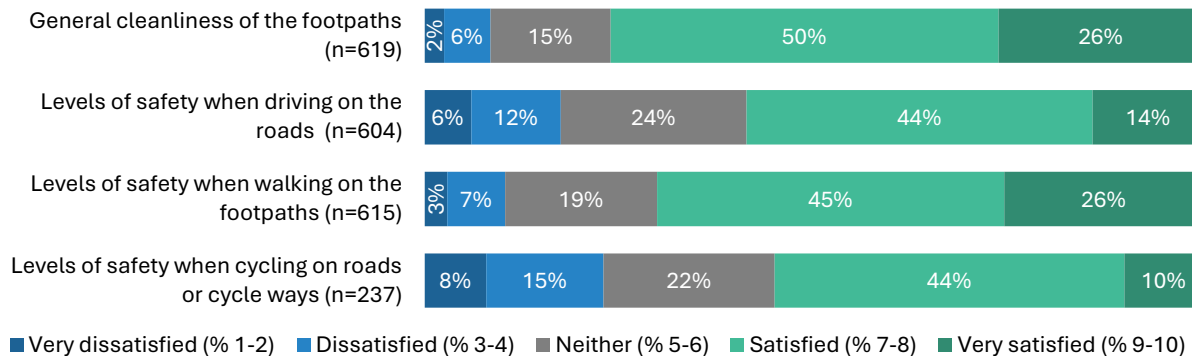
NOTES:

1. RFC1. Do you drive in or around Tauranga? n=632
2. RFC2. Do you cycle in Tauranga? n=632
3. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Satisfaction with roads, footpaths and cycle ways



Scores with % 7-10 (by age and ethnicity)	2026	2025	18-34	35-64	65+	Māori	Non-Māori
General cleanliness of the footpaths	76%	73%	79%	74%	78% ▲	72%	77%
Levels of safety when driving on the roads	59%	56%	56%	58%	63%	52%	60%
Levels of safety when walking on the footpaths	71%	70%	73%	73%	63%	69%	71%
Levels of safety when cycling on roads or cycle ways	45% ▼	56%	43% ▼	47%	45%	47%	45%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
General cleanliness of the footpaths	68%	74%	77%	80%
Levels of safety when driving on the roads	62%	63%	53%	68%
Levels of safety when walking on the footpaths	61% ▼	70%	69%	76% ▲
Levels of safety when cycling on roads or cycle ways	33% ▼	47%	54%	45%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
General cleanliness of the footpaths	69%	80%	80%	79%
Levels of safety when driving on the roads	52%	57%	60%	54%
Levels of safety when walking on the footpaths	68%	71%	76%	72%
Levels of safety when cycling on roads or cycle ways	42%	41%	67%	43%

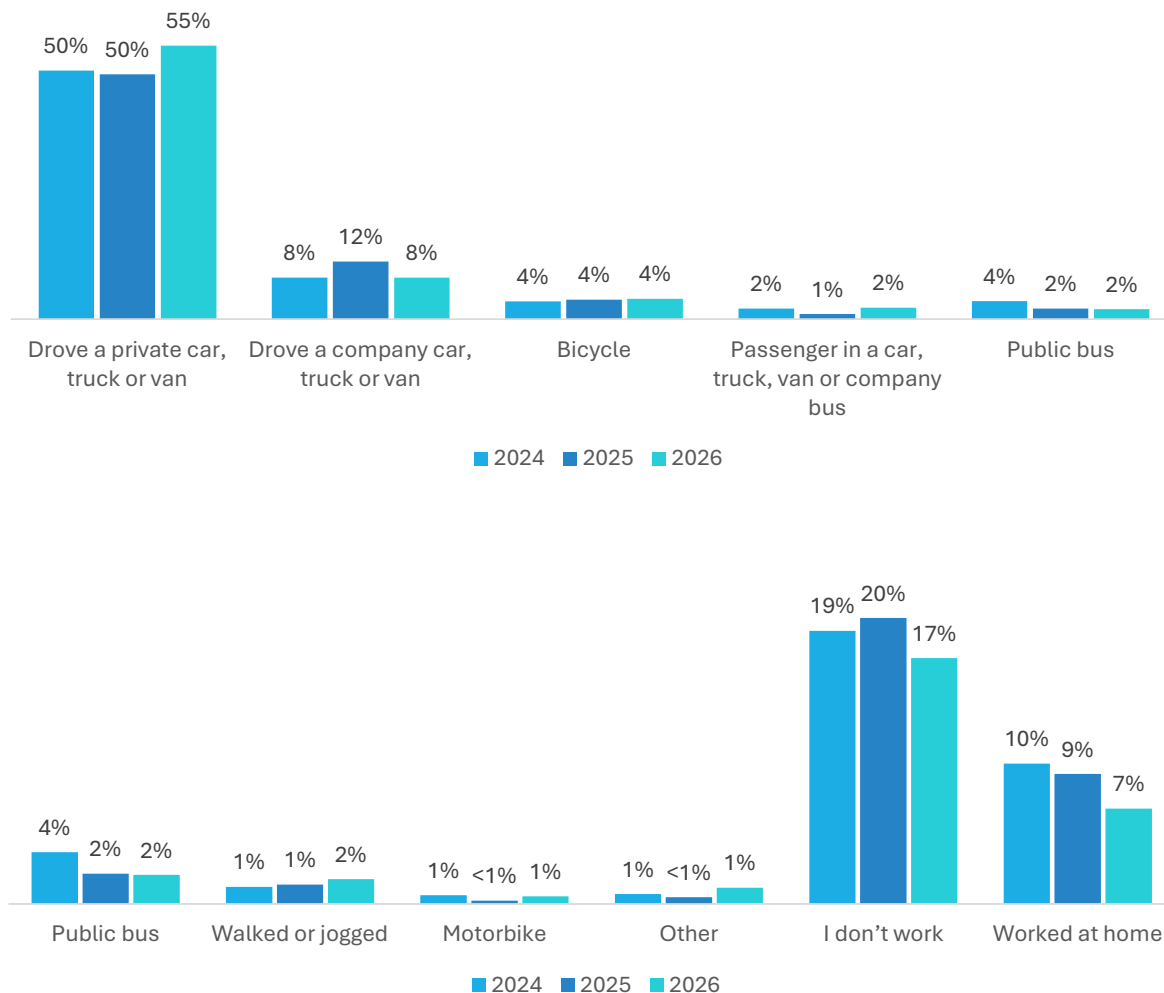
NOTES:

- RFC3. Now thinking about the roads, footpaths and cycle ways in Tauranga, how would you rate your satisfaction with...?
- Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Means of transport travelling to work



- *Driving a private vehicle* remains the prevalent commute mode (55%), with a further 8% using a *Company vehicle*.
- 17% of respondents *Do not work* and 7% *Worked from home* on their most recent work trip.
- Active and public transport options are used by smaller proportions, including *Cycling* (4%), *Public bus* (2%) and *Walking or jogging* (2%).

NOTES:

1. RFC4. On your most recent trip to work, what form of transport did you use to get there?
n=632
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

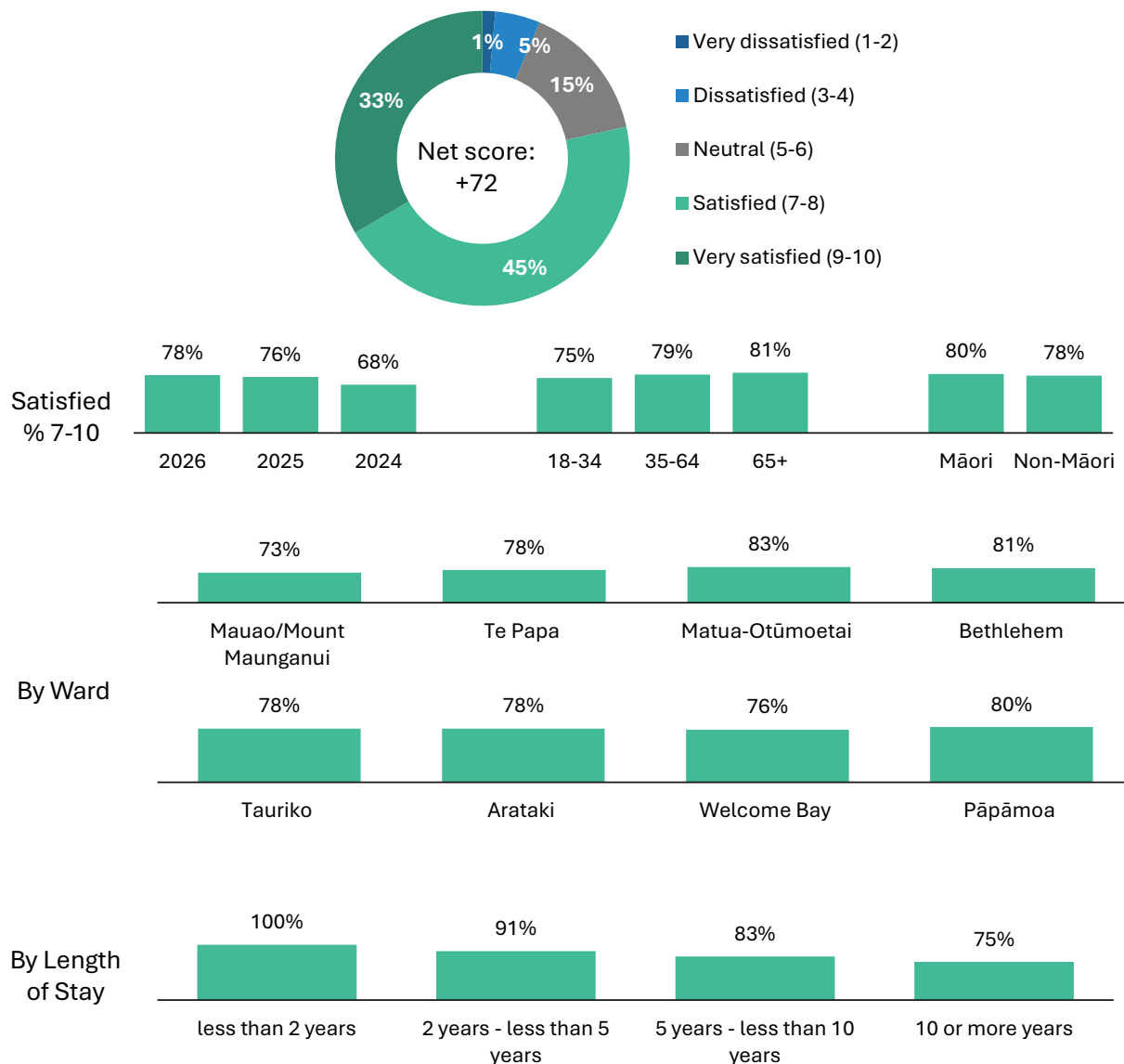
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Sustainability and waste management





Satisfaction with Waste management



- Overall satisfaction with *Waste management* is high, with 78% rating Council 7-10.
- This has increased compared with 2025 (76%) and remains above the 2024 result (68%).
- Satisfaction is consistent across age and wards, with the highest ward result recorded in Matua-Otūmoetai (83%).

NOTES:

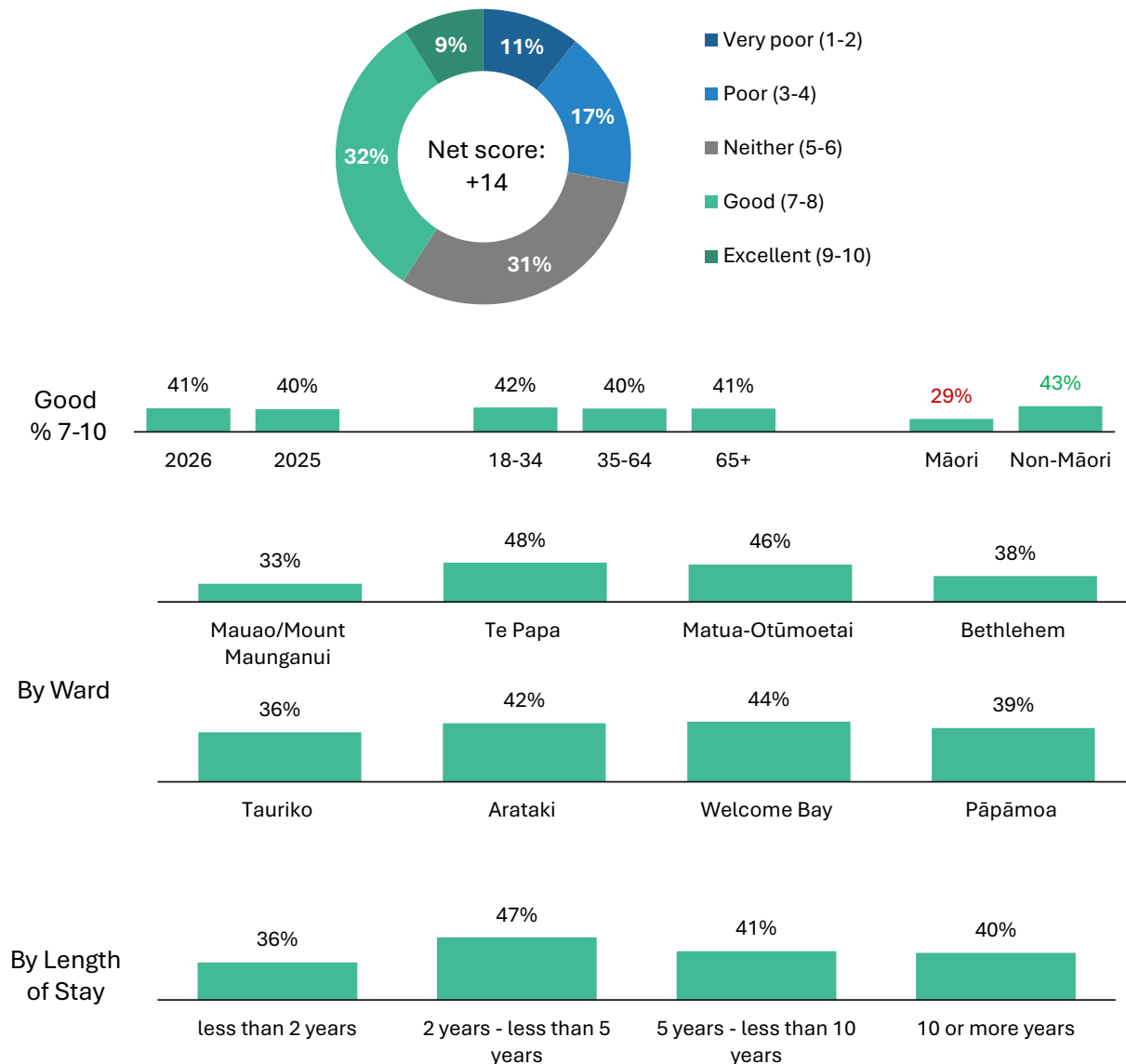
1. WM5. Thinking about rubbish collection and litter bins, how would you rate Tauranga City Council for its overall WASTE MANAGEMENT? n=606
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Satisfaction with climate change and sustainability



- 41% rate Council's overall approach to *Climate change and sustainability* 7-10.
- Results are similar across age groups, while Māori respondents record lower satisfaction than non-Māori (29% compared with 43%).
- Te Papa records the highest ward result (48%), while Mauao/Mount Maunganui records the lowest (33%).

NOTES:

1. WM7 Using a scale of 1-10, where 1 means 'Very poor' and 10 means 'Excellent'. Thinking about climate and sustainability how would you rate Tauranga City Council for its overall approach to CLIMATE AND SUSTAINABILITY? n=403
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about waste management



- *I stopped using the food bin due to the stink and overall grossness. Public bins overflow a lot.*
- *Collection times are all over the place, food scraps bins are thrown around and constantly breaking.*
- *In summer, once a fortnight, for rubbish collection is too infrequent.*
- *Bins at parking areas adjacent to beach access are often overflowing.*
- *Some bins in the parks were overfilled, regular collection or when needed, especially when there's an event or slots of activities.*
- *Rubbish bins are too small for families, and no, they can't swap for the bigger one, as it costs more and no one can afford it.*
- *Drivers need to take more care with bins once emptied.*
- *Often large items, barbeques, couches get dumped and left along the beach side of Papamoa Beach Road.*



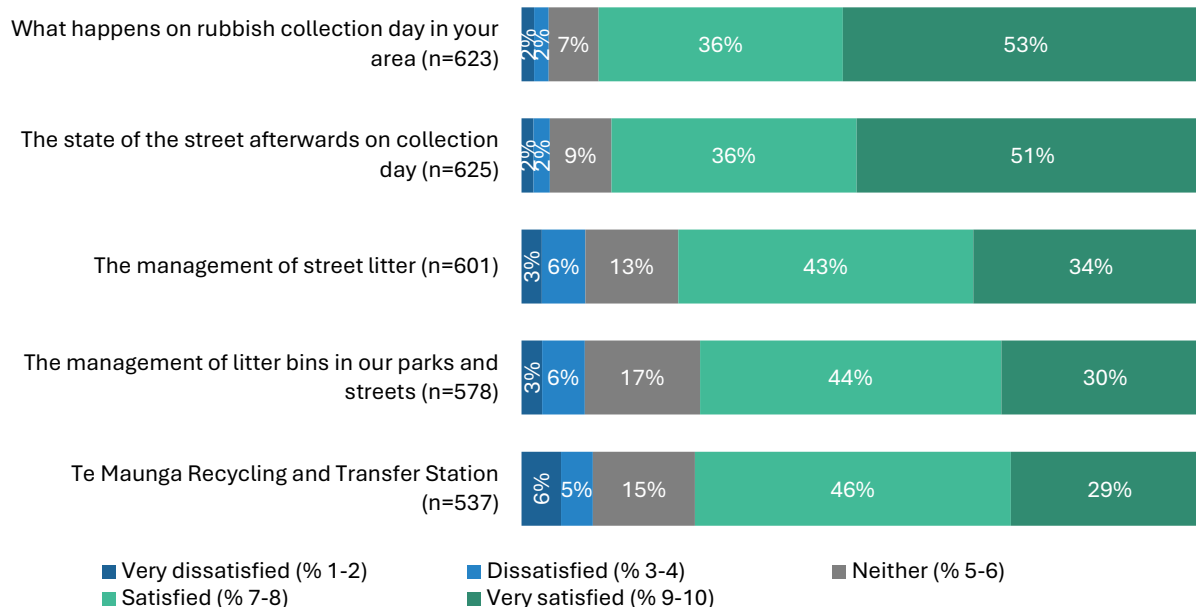
- *Council is doing a good job.*
- *Rubbish collection is good.*
- *There is virtually no litter on the streets I walk around daily.*
- *It seems pretty good.*
- *Tauranga City Council do a great job deploying their actions through Envirohub.*
- *The waste management side is good.*
- *Some initiatives are really good, for example, green bottle, food waste and the textile waste shredder.*
- *A big shout out to the people who collect our rubbish.*
- *I never see litter around my area. Rubbish bins are usually tidy when they've collected it.*
- *I think Tauranga City Council keeps improving.*

NOTES:

1. OVLWSTM. Do you have any comments about WASTE MANAGEMENT including rubbish collection in your area, street litter and bins in the parks? Is there something we can do? n=188
2. Excluding 'Don't know' and 'Doesn't relate to me' responses.



Satisfaction with rubbish collection and litter control



Scores with % 7-10	Net score	2026	2025
What happens on rubbish collection day in your area	+85	89%	86%
The state of the street afterwards on collection day	+83	87%	85%
The management of street litter	+68	77%	72%
The management of litter bins in our parks and streets	+65	74%	69%
Te Maunga Recycling and Transfer Station	+64	75%	72%

- *Kerbside collection* remains the highest-rated waste management aspect, with a satisfaction rating of 89% for *What happens on collection day* and 87% for *The state of the street afterwards*.
- *Street litter* (77%), *Litter bins in parks and streets* (74%) and *Te Maunga Recycling and Transfer Station* (75%) are also positively rated.
- Satisfaction with *Litter bins* is highest in Bethlehem (89%) and lower in Arataki (64%), while satisfaction with *Te Maunga* is highest in Welcome Bay (85%) and lower in Tauriko (61%).

NOTES:

1. WM1. How satisfied are you with each of the following? WM4. How would you rate your satisfaction with the Te Maunga Recycling and Transfer Station?
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Satisfaction with rubbish collection and litter control

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
What happens on rubbish collection day in your area	85%	90%	90%	86%	89%
The state of the street afterwards on collection day	86%	86%	89%	88%	87%
The management of street litter	78%	77%	76%	69%	79%
The management of litter bins in our parks and streets	72%	75%	75%	72%	74%
Te Maunga Recycling and Transfer Station	78%	73%	75%	75%	75%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
What happens on rubbish collection day in your area	88%	86%	88%	95% ▲
The state of the street afterwards on collection day	88%	82%	86%	91%
The management of street litter	74%	77%	78%	78%
The management of litter bins in our parks and streets	72%	74%	78%	89% ▲
Te Maunga Recycling and Transfer Station	75%	64%	71%	79% ▲

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
What happens on rubbish collection day in your area	85%	87%	89%	91%
The state of the street afterwards on collection day	88%	84%	89%	88%
The management of street litter	75%	74%	87%	75%
The management of litter bins in our parks and streets	66%	64%	70%	77%
Te Maunga Recycling and Transfer Station	61%	75%	85% ▲	85%

NOTES:

1. WM1. How satisfied are you with each of the following?
2. WM4. How would you rate your satisfaction with the Te Maunga Recycling and Transfer Station?
3. Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower

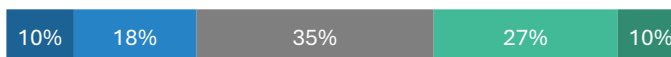


Satisfaction with sustainability*

Taking action to help our city adapt to a changing climate (n=385)



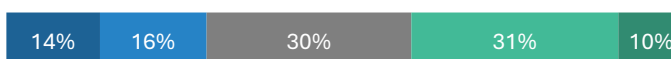
Taking action to help our city reduce its emissions (n=384)



Enabling Tauranga residents to live sustainably (n=425)



Being an organisation that is committed to delivering sustainable outcomes (n=387)



■ Very dissatisfied (% 1-2) ■ Dissatisfied (% 3-4) ■ Neither (% 5-6) ■ Satisfied (% 7-8) ■ Very satisfied (% 9-10)

Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Taking action to help our city adapt to a changing climate	+21	46%	43%	44%	47%	45%	35%	48%
Taking action to help our city reduce its emissions	+9	37%	36%	35%	38%	38%	32%	38%
Enabling Tauranga residents to live sustainably	+17	43%	42%	41%	44%	43%	33%	45%
Being an organisation that is committed to delivering sustainable outcomes	+11	40%	41%	39%	39%	43%	29%	42%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Taking action to help our city adapt to a changing climate	45%	46%	48%	43%
Taking action to help our city reduce its emissions	26%	54% ▲	48%	37%
Enabling Tauranga residents to live sustainably	32%	48%	54%	42%
Being an organisation that is committed to delivering sustainable outcomes	30%	51%	47%	40%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Taking action to help our city adapt to a changing climate	41%	46%	43%	52%
Taking action to help our city reduce its emissions	34%	27%	24%	43%
Enabling Tauranga residents to live sustainably	29%	38%	48%	50%
Being an organisation that is committed to delivering sustainable outcomes	33%	41%	38%	38%

NOTES:

- WM2. Thinking about sustainability, how would you rate TCC's approach to the following.?
- Excluding 'Don't know' responses

Year-on-year
▲ Significantly higher
▼ Significantly lower

Between demographics
▲ Significantly higher
▼ Significantly lower



Waste minimisation

Scores with % Yes (by age and ethnicity)	2026	18-34	35-64	65+	Māori	Non-Māori
Aware of education, events or workshops that TCC has been involved in for the community to learn more about how to reduce their waste	23%	13%	29%	24%	17%	25%
Taken any steps to minimise/reduce your household's waste over the past 12 months	71%	63%	75%	73%	78%	70%

Scores with % Yes (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Aware of education, events or workshops that TCC has been involved in for the community to learn more about how to reduce their waste	17%	28%	26%	33%
Taken any steps to minimise/reduce your household's waste over the past 12 months	67%	76%	74%	77%

Scores with % Yes (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Aware of education, events or workshops that TCC has been involved in for the community to learn more about how to reduce their waste	19%	26%	20%	18%
Taken any steps to minimise/reduce your household's waste over the past 12 months	75%	69%	57%	73%

- 71% have *Taken steps to minimise or reduce household waste in the past 12 months*.
- Younger residents (those aged 18-34) are less likely to have *Taken steps to minimise or reduce household waste* (63%), while older residents are more likely to have done so (75% for those aged 35-64 and 73% for those aged 65+).
- Awareness is low (23%) when it comes to *Education, events or workshops that TCC has been involved in for the community to learn more about how to reduce their waste*. Awareness is lower among those aged 18-34 (13%) and those residing in Mauao/Mount Maunganui and Pāpāmoa (18% respectively). The highest level of awareness has been recorded for those in Bethlehem (33%).

NOTES:

1. WM3. Are you aware of any education, events or workshops that TCC has been involved in for our community to learn more about how to reduce their waste? n=631
2. WM4. Have you taken any steps to minimise/reduce your household's waste over the past 12 months? n=631
3. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

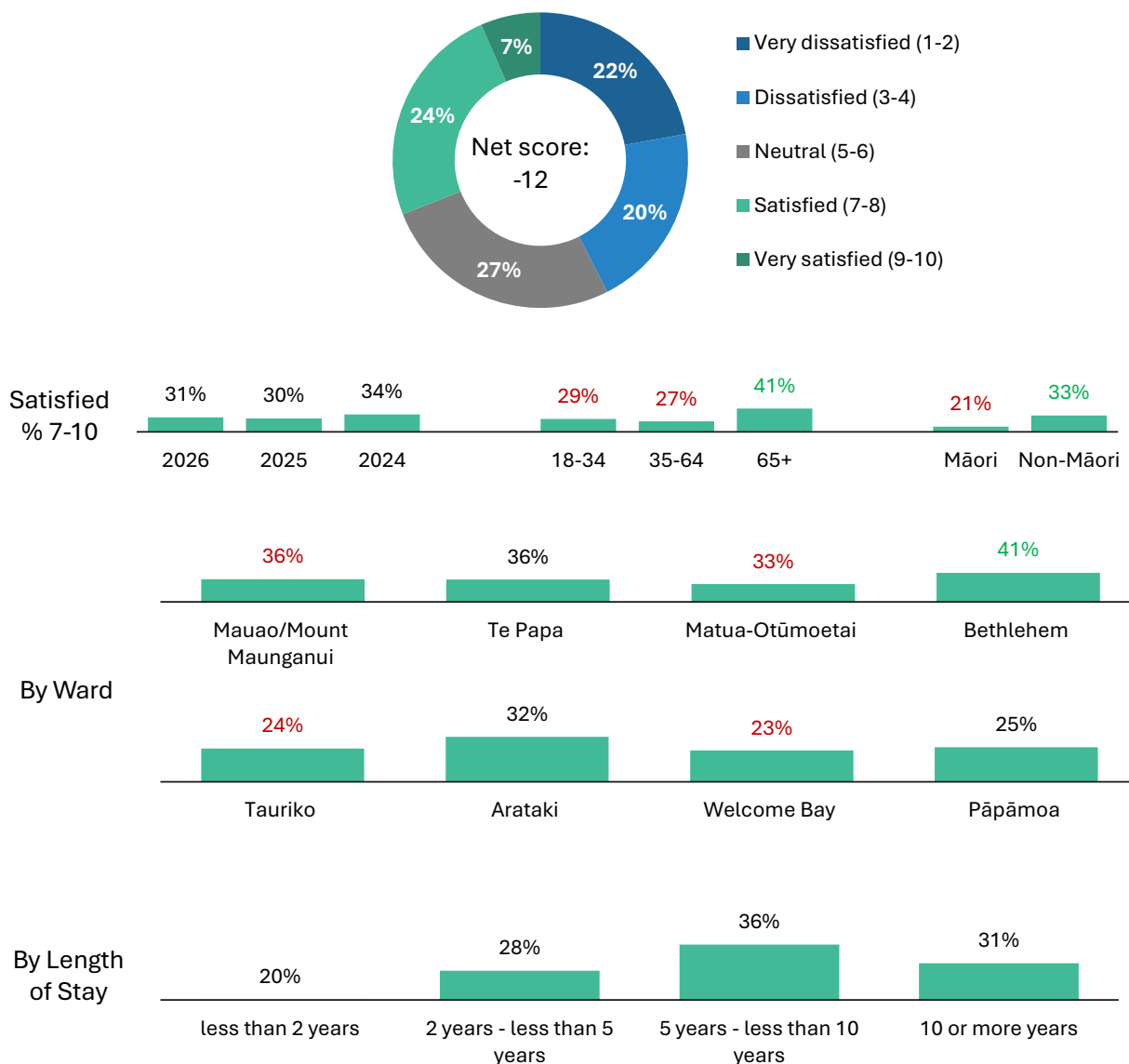
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Value for money





Satisfaction with value for money



- Satisfaction with overall *Value for money* remains low, with 31% rating this aspect 7-10.
- This is on par with 2025 (30%) but below the 2024 result (34%).
- Residents aged 65+ (41%) and those in Bethlehem (41%) record higher levels of satisfaction, while Māori respondents (21%) and Welcome Bay and Tauriko residents (23% and 24%) record lower levels of satisfaction.

NOTES:

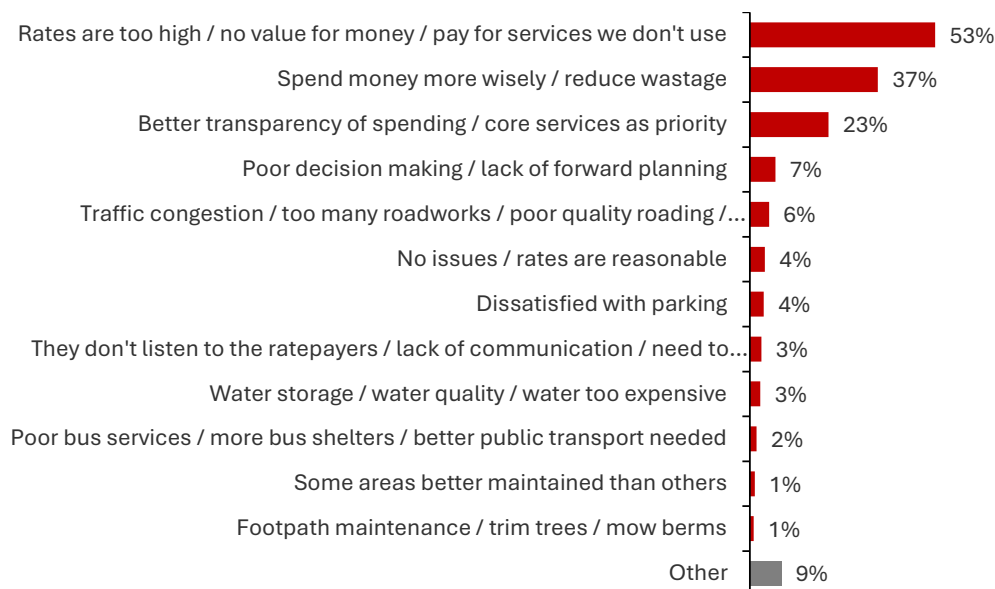
1. VM3. Thinking about everything Tauranga City Council has done over the last 12 months and what you have experienced of its services and facilities. How satisfied are you that your rates and the fees you pay for services provide value for money? n=573
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about value for money



- *Set the rates to the rate of inflation. Concentrate on essential services.*
- *Rates are too expensive and water needs to be cheaper.*
- *Rates are too high and money is wasted on things that don't benefit the people or make the city more efficient.*
- *Stop wasting money on poorly thought out projects.*
- *Stop wasting money. Rates general and water will make life difficult for many people in the future.*
- *Too expensive for what we get.*
- *Rates are expensive and Tauranga City Council wastes a lot of money.*
- *Rates are becoming ridiculously high.*
- *Cut spending on projects that do not benefit the main priorities.*
- *Keep rates at as low as possible which helps lower paid workers and pensioners, with little savings to pay for these services.*



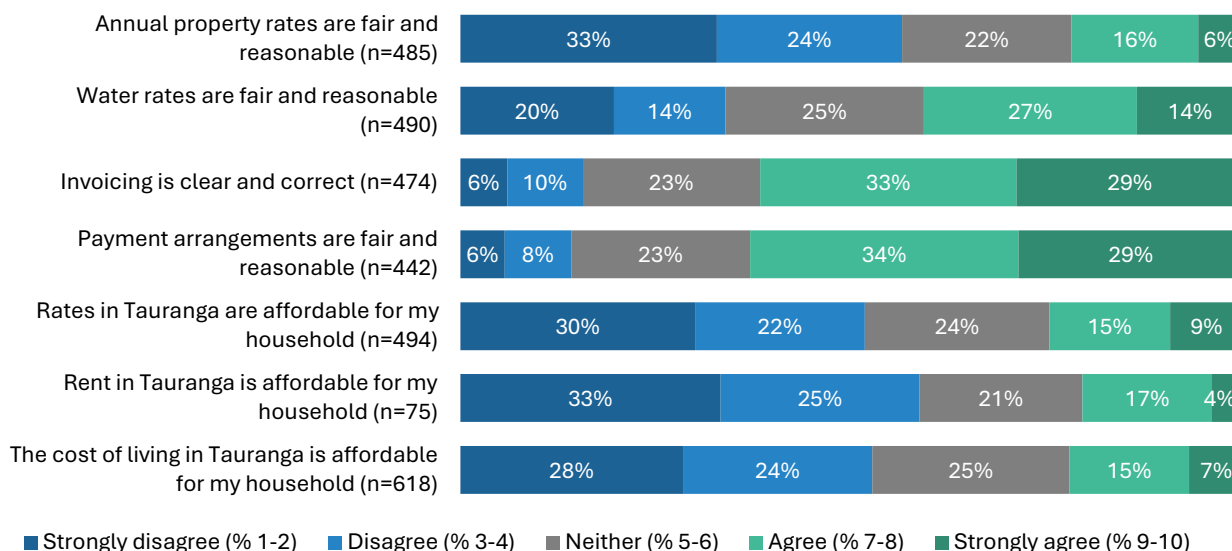
- *I think the Council does very well, there is a lot to do and only so much money.*
- *I appreciate that investment is put in to making the city better and modern.*
- *Water services are top notch and good value for money.*
- *I'm happy to pay increases in rates, as long as Council delivers on infrastructure and community service improvements for the whole city.*
- *Use money with a focus on growth for Tauranga.*
- *In the last 6 months, the waterways have improved.*
- *I do feel that rates are expensive but it must just be how it is in this time.*
- *As far as I know, our rates are increasing every year, I hope we don't need to pay extra by using some facilities like the boat ramp, and others.*
- *I appreciate that investment is put in to making the city better and modern.*
- *Rates paid by someone else.*

NOTES:

1. OVLVM. Do you have any comments about YOUR RATES and THE FEES YOU PAY FOR SERVICES PROVIDING VALUE FOR MONEY? Is there something we can do? n=266
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Annual rates



Scores with % 7-10	Net score	2026	2025	2024	2023	2022
Annual property rates are fair and reasonable	-34	22%	22%	25%	27%	28%
Water rates are fair and reasonable	+7	41%	39%	42%	44%	41%
Invoicing is clear and correct	+46	62%	65%	72%	70%	73%
Payment arrangements are fair and reasonable	+49	63%	68%	69%	75%	72%
Rates in Tauranga are affordable for my household	-27	25%	21%	-	-	-
Rent in Tauranga is affordable for my household	-38	21%	18%	-	-	-
The cost of living in Tauranga is affordable for my household	-30	22%	17%	-	-	-

- *Rates payment arrangements* remain the highest-rated *Value for money* aspect (63%), followed by *Rates invoicing being clear and correct* (62%).
- *Agreement that water rates are fair and reasonable* is lower (41%), while *Property rates being fair and reasonable* remains low (22%).
- *Affordability measures* are the lowest-rated measures, with *Rates affordability* (25%), *Rent affordability* (21%) and *Cost of living affordability* (22%) all recording negative net scores.

NOTES:

1. VM2. Using a scale of 1 to 10 where 1 is 'strongly disagree' and 10 is 'strongly agree', how much do you agree with the following statements?
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Annual rates

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
Annual property rates are fair and reasonable	21%	19%	28%	17%	23%
Water rates are fair and reasonable	50% ▲	39%	38%	29%	43%
Invoicing is clear and correct	60%	62%	63%	52%	63%
Payment arrangements are fair and reasonable	59%	60%	70%	47%	65%
Rates in Tauranga are affordable for my household	26% ▲	21%	30%	18%	26%
Rent in Tauranga is affordable for my household	24%	12%	47%	16%	23%
The cost of living in Tauranga is affordable for my household	20% ▲	18%	33%	13%	24%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Annual property rates are fair and reasonable	19%	30%	29%	30%
Water rates are fair and reasonable	40%	44%	55%	38%
Invoicing is clear and correct	62%	62%	67%	61%
Payment arrangements are fair and reasonable	64%	60%	73%	63%
Rates in Tauranga are affordable for my household	21%	34%	35%	28%
Rent in Tauranga is affordable for my household	17%	10%	11%	35%
The cost of living in Tauranga is affordable for my household	25%	27%	20%	29%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Annual property rates are fair and reasonable	16%	19%	18%	16%
Water rates are fair and reasonable	34%	38%	40%	38%
Invoicing is clear and correct	61%	67%	55%	59%
Payment arrangements are fair and reasonable	59%	65%	55%	64%
Rates in Tauranga are affordable for my household	15%	26%	21%	19%
Rent in Tauranga is affordable for my household	15%	59%	21%	0%
The cost of living in Tauranga is affordable for my household	19%	23%	17%	18%

NOTES:

1. VM2. Using a scale of 1 to 10 where 1 is 'strongly disagree' and 10 is 'strongly agree', how much do you agree with the following statements?
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

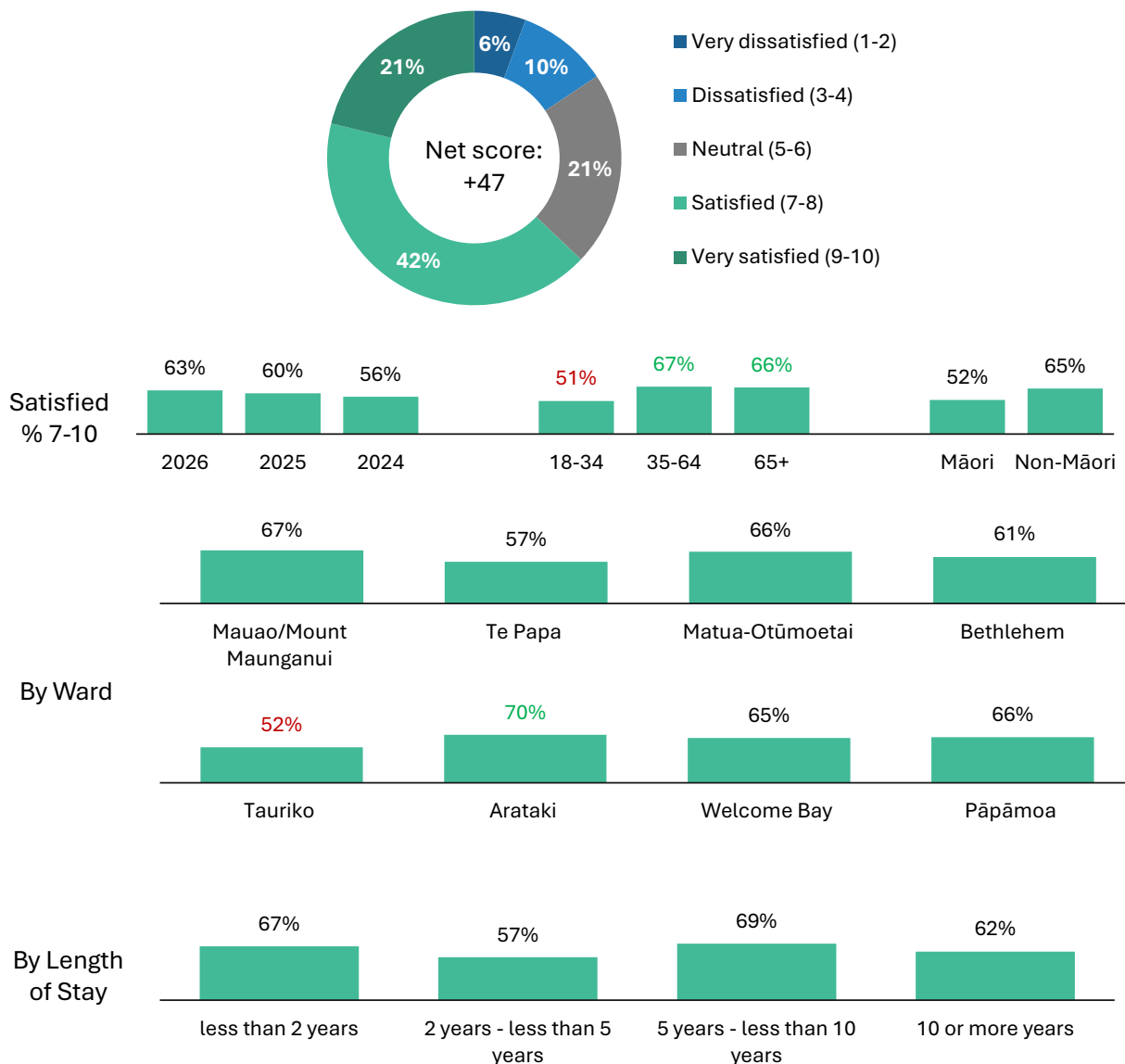
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Communication and engagement





Satisfaction with ability to get in touch with the Council



- 63% are satisfied with their *Ability to contact Council when and how they want*.
- This has increased from 60% in 2025 and from 56% in 2024.
- Satisfaction is higher among residents aged 35-64 (67% and 66%) compared with 18-34 (51%), and lower among Māori than non-Māori (52% compared with 65%).

NOTES:

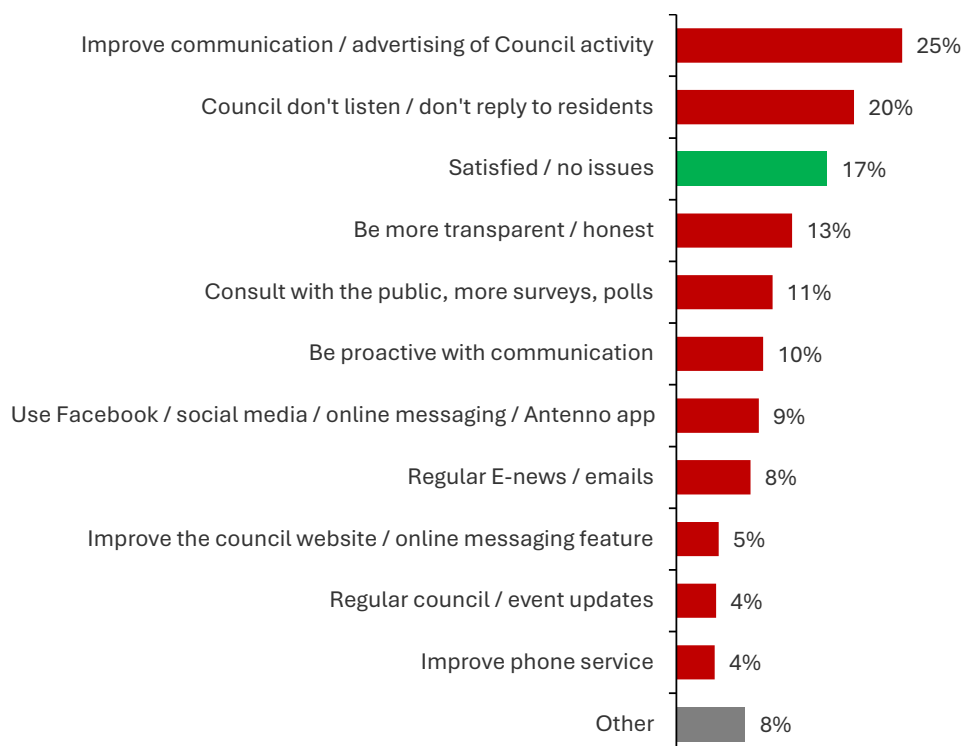
1. CR2. How satisfied are you with your ability to contact Council when and how you want?
n=513
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about communication



- *Be more proactive. When bins don't get collected because of an issue, it's pretty hard to locate the information on the website.*
- *Very poor public relations.*
- *Explain rates increases when they happen and why.*
- *Have more communication, the only thing I have heard about recently is about roadworks.*
- *Need to consult the public about changes.*
- *Improve your website. The information about projects or costs of projects are not always there or are not easy to find.*
- *I haven't been told anything. So it's not transparent.*
- *How would I know what the Council is up to?*
- *Consultation and communication needs to be sincere, not just lip service.*
- *Why bother, you do not listen.*



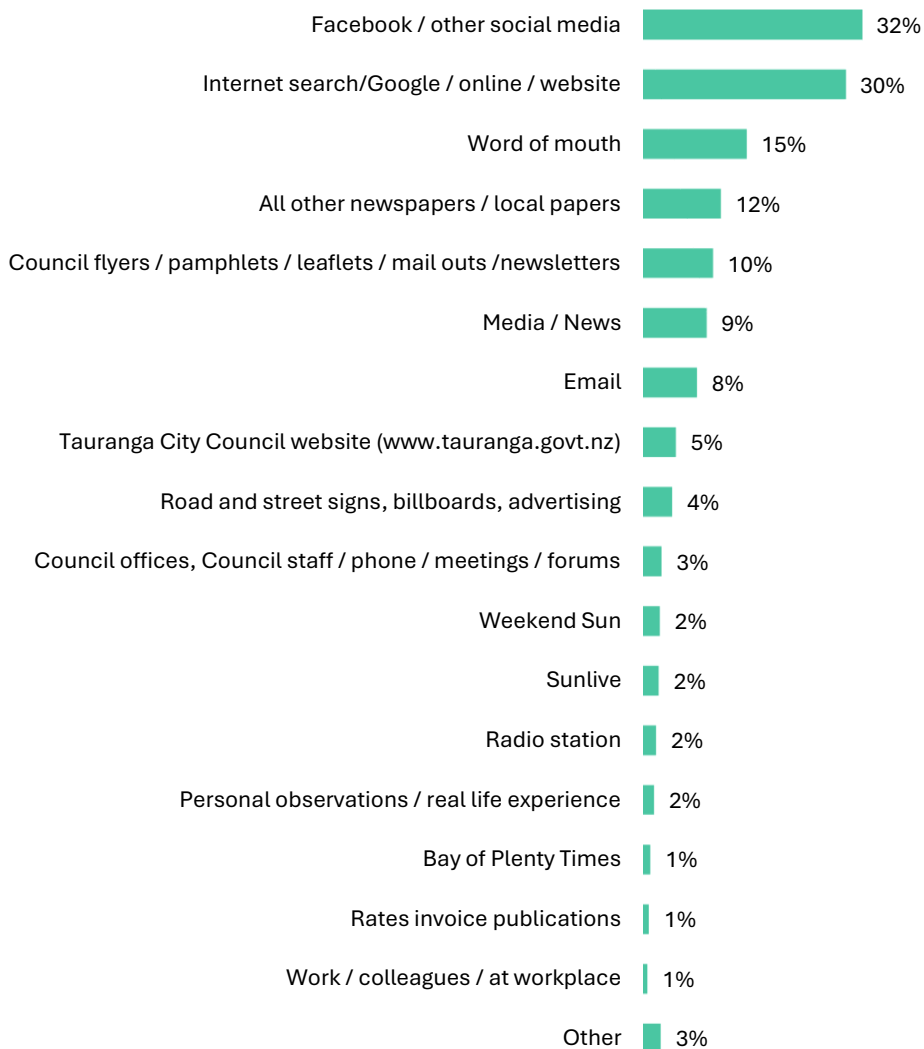
- *The contact centre staff are brilliant. I like the call back feature, so we don't have to wait on hold.*
- *Very happy with dealings with Council.*
- *Whenever I have called the council, it has always been a good experience in terms of the help and service received.*
- *I have never had a problem contacting the Council.*
- *The phone line is great and customer service too.*
- *Easy to contact.*
- *I like when events are published in the paper or maybe on the Council banner on the website?*
- *Maybe a more regular email to residents.*
- *More presence on social media that people are using.*
- *Maybe if they're very important, sending emails could do.*

NOTES:

1. OVLCOM. Do you have any comments about keeping up to date with Tauranga City Council activities and the ease to contact the Council? Is there something we can do? n=148
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Sources of information about Council



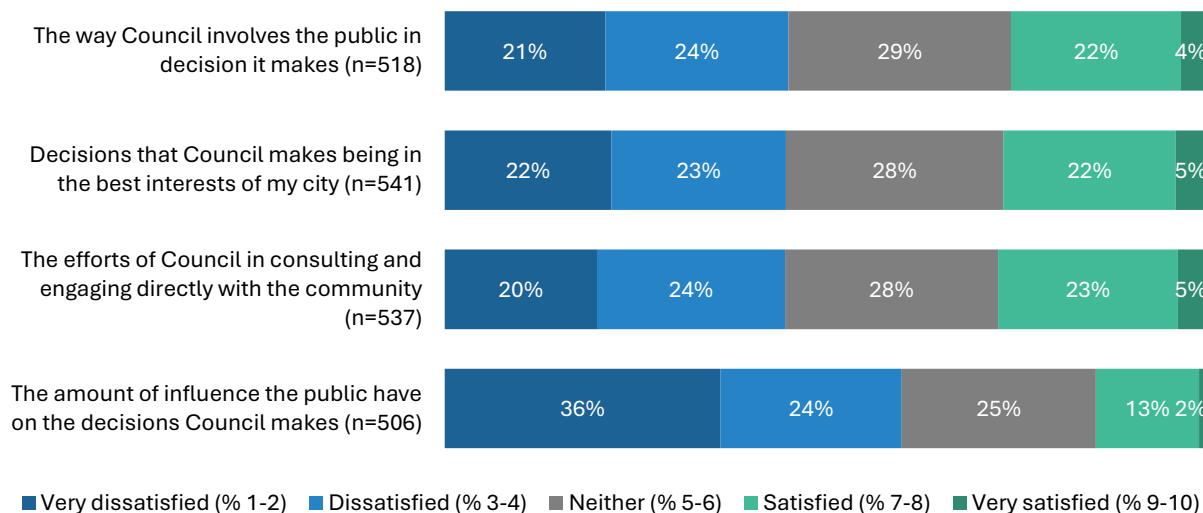
- Online resources remain the most frequently used source of information, with 32% using *Facebook and social media* and 30% using *Internet search, Google or other websites*.
- A smaller proportion of respondents rely on *Word of mouth* (15%) and *Local newspapers* (12%).

NOTES:

1. CR1. Where do you get most of your information about Council activities? n=579
2. Excluding 'Don't know' responses.



Community engagement



Scores with % 7-10	Net score	2026	2025	2024	2023
The way Council involves the public in the decisions it makes	-18	26%	30%	25%	28%
Decisions that Council makes being in the best interests of my city	-17	27%	27%	28%	30%
The efforts of Council in consulting and engaging directly with the community	-16	28%	29%	27%	27%
The amount of influence the public have on the decisions Council makes	-44	15%	19%	14%	16%

- Satisfaction with *Community engagement* remains low across all measures.
- *The efforts of Council in consulting and engaging directly with the community* records the highest levels of satisfaction (28%), followed by *Decisions being in the best interests of the city* (27%) and *The way Council involves the public* (26%).
- *The amount of influence the public has on decisions* remains the lowest-rated measure (15%), with a net score of -44.

NOTES:

1. CR3. On the 10-point scale where 1 is very dissatisfied and 10 is very satisfied, please rate the following aspects of Council performance in relation to community engagement?
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Community engagement

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
The way Council involves the public in decision it makes	32%	23%	27%	23%	27%
Decisions that Council makes being in the best interests of my city	31%	24%	30%	18%	29%
The efforts of Council in consulting and engaging directly with the community	28%	27%	30%	18%	30%
The amount of influence the public have on the decisions Council makes	19%	14%	14%	10%	16%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
The way Council involves the public in the decisions it makes	24%	36%	25%	27%
Decisions that Council makes being in the best interests of my city	30%	30%	26%	33%
The efforts of Council in consulting and engaging directly with the community	25%	35%	27%	23%
The amount of influence the public have on the decisions Council makes	8%	28%	13%	15%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
The way Council involves the public in decision it makes	18%	31%	25%	24%
Decisions that Council makes being in the best interests of my city	19%	32%	27%	23%
The efforts of Council in consulting and engaging directly with the community	21%	36%	29%	28%
The amount of influence the public have on the decisions Council makes	8%	20%	12%	18%

NOTES:

- CR3. On the 10-point scale where 1 is very dissatisfied and 10 is very satisfied, please rate the following aspects of Council performance in relation to community engagement?
- Excludes 'Don't know' and 'Doesn't relate to me' responses.

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

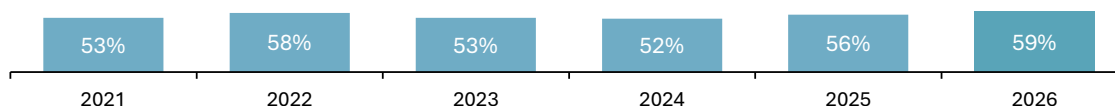
Civil defence emergency



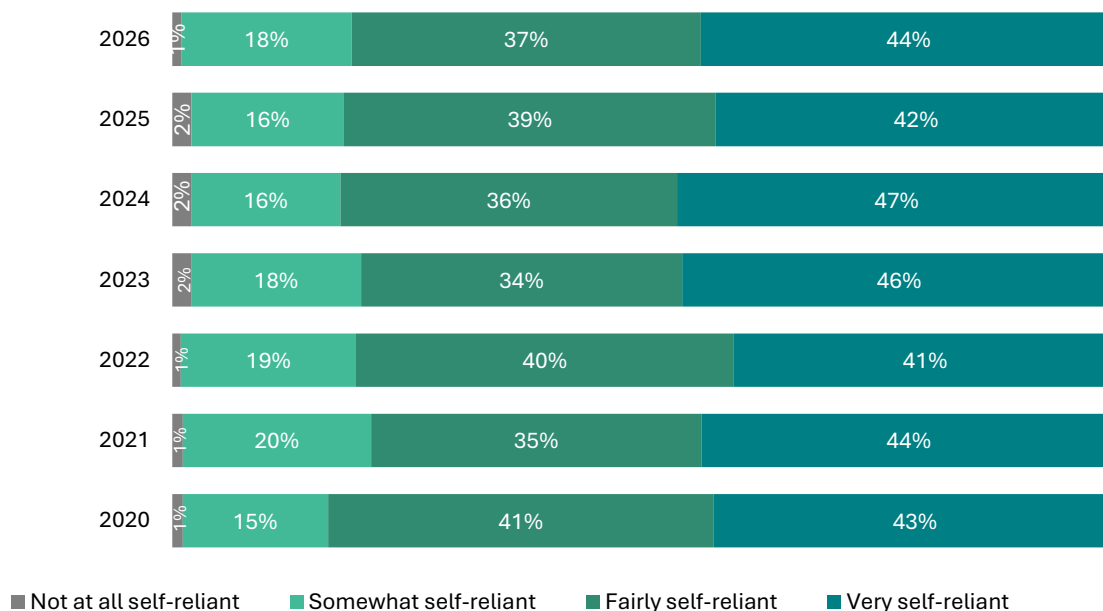


Preparedness in case of civil defence emergency

Have an emergency preparedness plan for your household, e.g. what to do and where to locate family at school or work



How self-reliant do you believe you have to be in the event of a major civil defence emergency?



- 59% of respondents have an emergency preparedness plan for their household.
- 44% feel very self-reliant in the event of a major civil defence emergency, while a further 37% feel fairly self-reliant.
- The results remain consistent with those recorded in 2025.

NOTES:

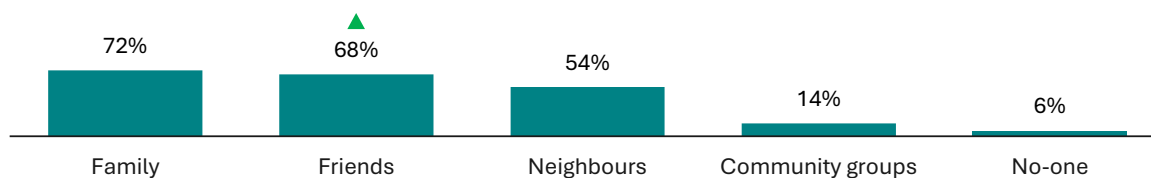
1. CD1. How self-reliant do you believe you have to be in the event of a major civil defence emergency? n=598
2. CD3. In the event of a civil defence emergency, do you currently have an emergency preparedness plan for your household, e.g. what to do and where to locate family at school or work? n=541
3. Excluding 'Don't know' responses

Year-on-year Between demographics
 ▲ Significantly higher ▲ Significantly higher
 ▼ Significantly lower ▼ Significantly lower

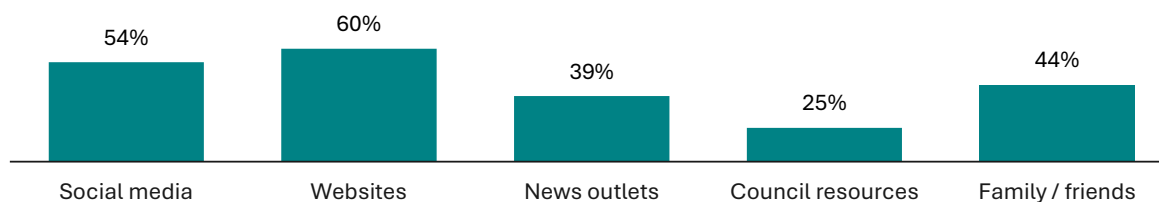


Preparedness in case of civil defence emergency (continued)

Support networks in case of emergency



Sources of information



- Most respondents have at least one support network available, with *Family* (72%), *Friends* (68%) and *Neighbours* (54%) most prevalent.
- 6% of respondents report having no-one available as a support network in an emergency.
- *Websites* (60%) and *Social media* (54%) are the most prevalent information sources for emergency preparedness, with *Family or friends* (44%) and *News outlets* (39%) also important.

NOTES:

1. CD4. If there was an emergency, what support networks do you have available to you?
n=608
2. CD5. Where do you find information to help prepare your family, business, school, marae etc for an emergency? n=594

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

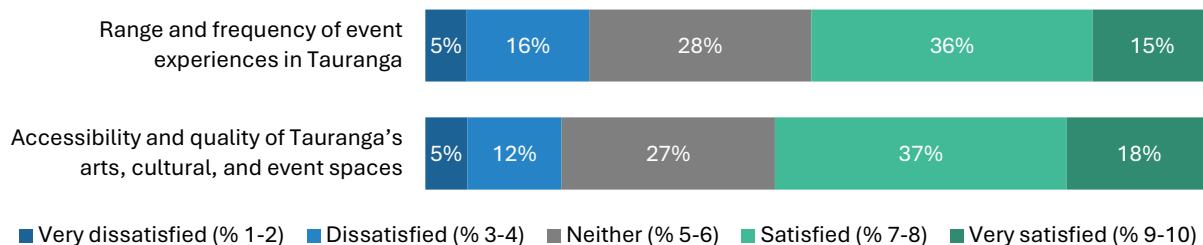
Between demographics
 ▲ Significantly higher
 ▼ Significantly lower

Lifestyle, environment and position within the district





Events, arts and cultural spaces



Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
Range and frequency of event experiences in Tauranga	+30	51%	50%	41%	53%	59%	46%	52%
Accessibility and quality of Tauranga's arts, cultural, and event spaces	+38	56%	53%	50%	56%	61%	50%	57%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Range and frequency of event experiences in Tauranga	49%	58%	48%	54%
Accessibility and quality of Tauranga's arts, cultural, and event spaces	58%	64%	53%	58%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Range and frequency of event experiences in Tauranga	49%	47%	49%	51%
Accessibility and quality of Tauranga's arts, cultural, and event spaces	49%	49%	52%	61%

- Satisfaction with *The range and frequency of event experiences* remains on par with 2025 (51%, compared with 50% in 2025).
- Satisfaction with the *Accessibility and quality of arts, cultural and event spaces* has slightly increased to 56% from 53%.
- Residents aged 65+ record higher levels of satisfaction with both aspects, while 18-34 year olds record lower satisfaction with *The range and frequency of events* (41%).

NOTES:

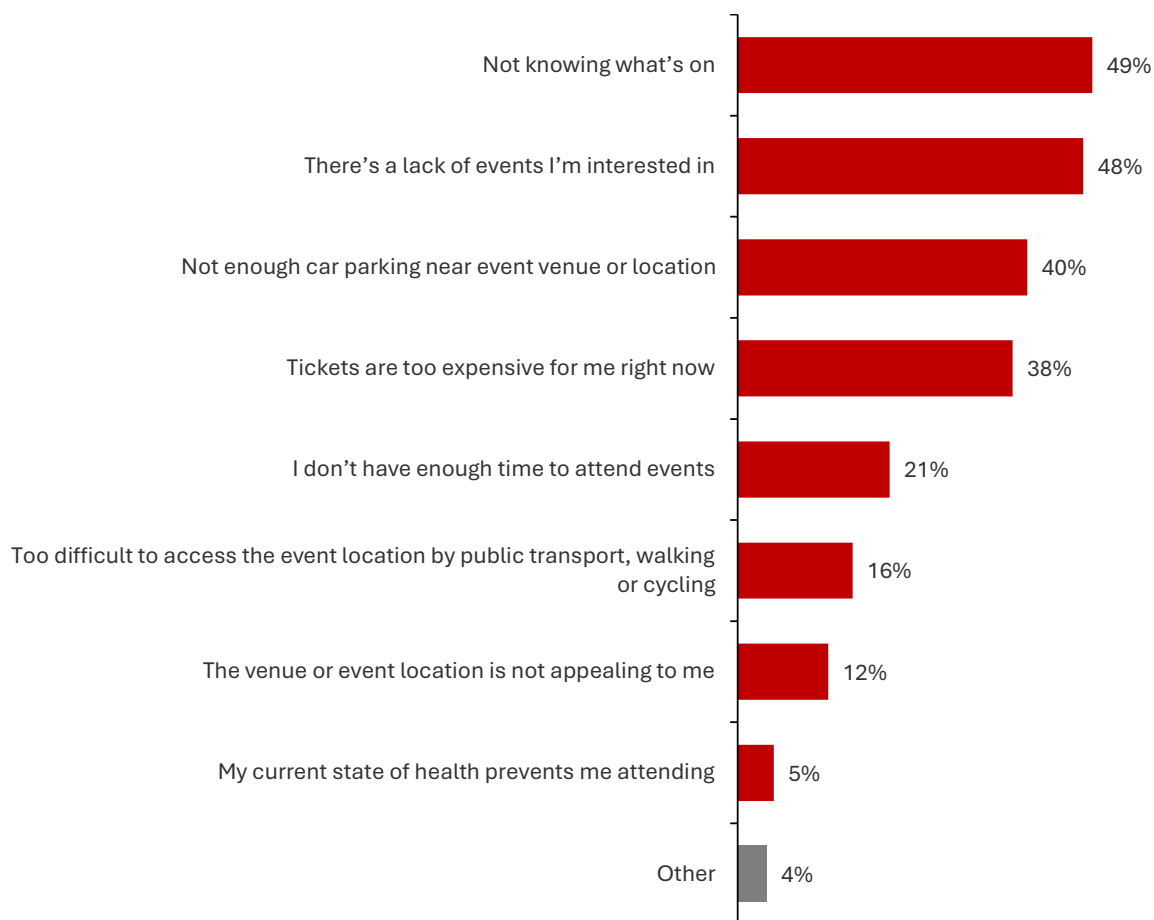
1. EP1. How satisfied are you with the range and frequency of events in Tauranga? n=541
2. EP1A. How satisfied are you with the accessibility and quality of Tauranga's arts, cultural, and event spaces? n=480
3. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Barriers to attending events



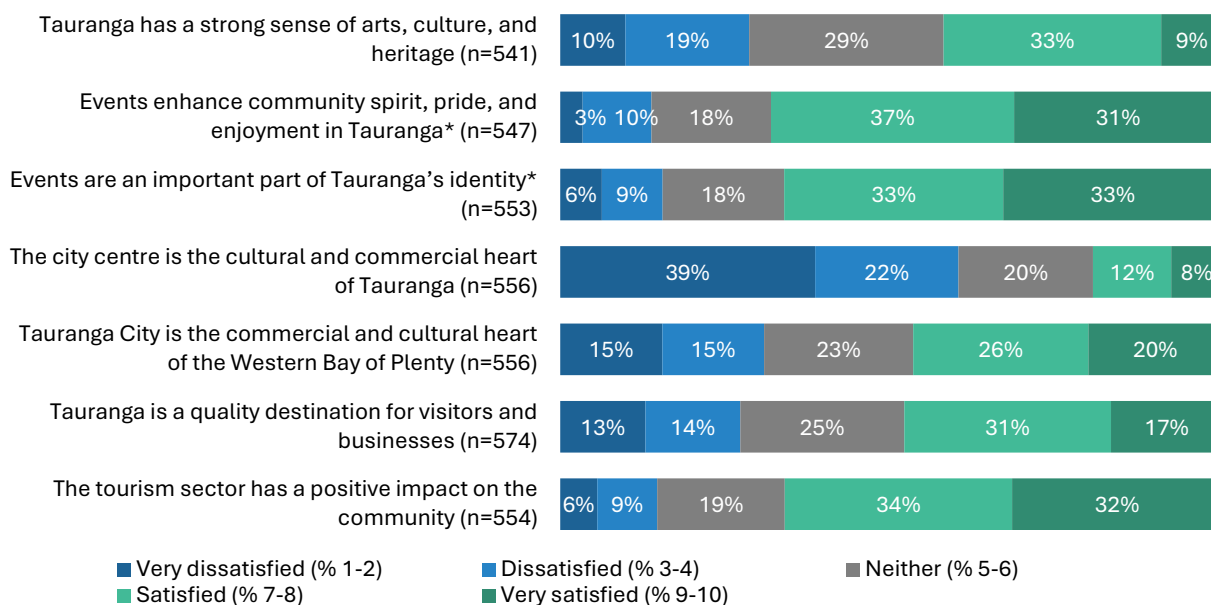
- *The Art Gallery is closed.*
- *As described above, it's rare for Tauranga to be a recipient of major productions.*
- *Wheelchair accessibility is important for me to be able to attend.*
- *Need more evening events.*
- *Unaware of the facilities available, for instance, a lift at Baypark.*
- *I'm currently living and studying in Auckland, so I am not in Tauranga much.*
- *The activity of the event is poorly managed.*
- *My daughter is autistic, so some situations are not agreeable for her.*
- *Get a better theatre than Baycourt that attracts bigger acts.*
- *In other parts of the nation, they have the same things. Just of better quality.*

NOTES:

1. EP1B. What prevents you from attending events in Tauranga? You may tick more than one option. n=632
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Place of Tauranga in the district



Scores with % 7-10	Net score	2026	2025	2024	2023
Tauranga has a strong sense of arts, culture, and heritage	+14	42%	37%	39%	-
Events enhance community spirit, pride, and enjoyment in Tauranga*	+54	68% ▲	62%	-	-
Events are an important part of Tauranga's identity*	+51	66%	66%	-	-
The city centre is the cultural and commercial heart of Tauranga	-41	20% ▼	25%	16%	-
Tauranga City is the commercial and cultural heart of the Western Bay of Plenty	+16	47%	49%	50%	46%
Tauranga is a quality destination for visitors and businesses	+21	48%	48%	45%	46%
The tourism sector has a positive impact on the community	+51	66%	66%	60%	64%

- 68% agreed that *Events enhance community spirit, pride and enjoyment*, and 66% agreed that *Events are an important part of Tauranga's identity*.
- 66% agree *That the tourism sector has a positive impact on the community*, while 48% agree *Tauranga is a quality destination for visitors and businesses*.
- *The city centre being the cultural and commercial heart of Tauranga* remains low (20%), with a negative net score (-41).

NOTES:

1. EP2. Using a scale of 1 to 10 where 1 is 'strongly disagree' and 10 is 'strongly agree', how much do you agree with the statements below...

2. Excluding 'Don't know' responses

*New questions introduced in 2025

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 Significantly higher
 Significantly lower



Place of Tauranga in the district

Scores with % 7-10 (by age and ethnicity)	18-34	35-64	65+	Māori	Non-Māori
Tauranga has a strong sense of arts, culture, and heritage	37%	41%	51%	28%	45% ▲
Events enhance community spirit, pride, and enjoyment in Tauranga*	70%	64%	73% ▲	59%	70% ▲
Events are an important part of Tauranga's identity*	63%	65%	72%	64%	67%
The city centre is the cultural and commercial heart of Tauranga	14% ▼	20%	25%	16%	20% ▼
Tauranga City is the commercial and cultural heart of the Western Bay of Plenty	47%	47%	47%	38%	48%
Tauranga is a quality destination for visitors and businesses	47%	48%	50%	40%	49%
The tourism sector has a positive impact on the community	64%	65%	70%	51%	69%

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
Tauranga has a strong sense of arts, culture, and heritage	41%	49%	40%	38%
Events enhance community spirit, pride, and enjoyment in Tauranga*	68%	73%	68%	74%
Events are an important part of Tauranga's identity*	68%	71%	62%	75% ▲
The city centre is the cultural and commercial heart of Tauranga	20%	26%	20%	21%
Tauranga City is the commercial and cultural heart of the Western Bay of Plenty	48%	42% ▼	48%	47%
Tauranga is a quality destination for visitors and businesses	51%	44%	40%	51%
The tourism sector has a positive impact on the community	72%	62%	66%	60%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
Tauranga has a strong sense of arts, culture, and heritage	41%	43%	36%	50%
Events enhance community spirit, pride, and enjoyment in Tauranga*	53%	62%	74% ▲	73%
Events are an important part of Tauranga's identity*	55%	61% ▼	64%	73%
The city centre is the cultural and commercial heart of Tauranga	15%	14%	13%	27%
Tauranga City is the commercial and cultural heart of the Western Bay of Plenty	46%	36%	49%	56%
Tauranga is a quality destination for visitors and businesses	42%	50%	53%	53%
The tourism sector has a positive impact on the community	63%	64% ▼	65%	76%

NOTES:

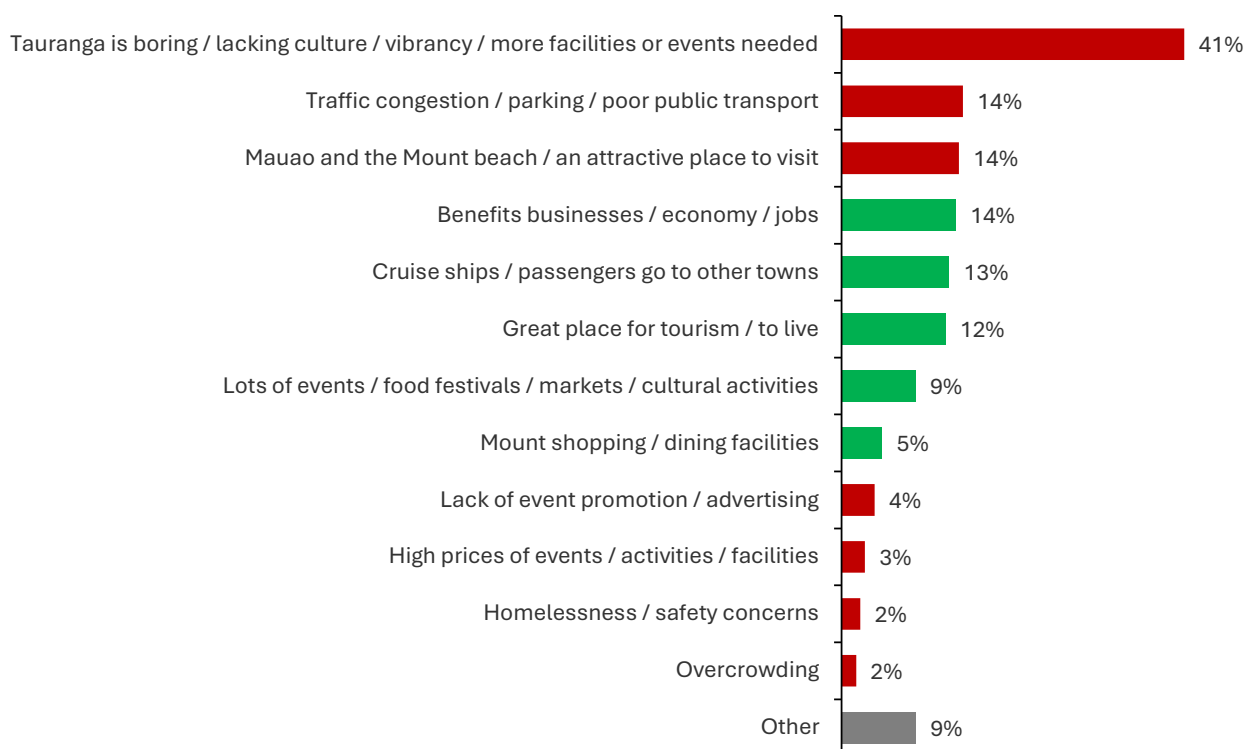
- EP2. Using a scale of 1 to 10 where 1 is 'strongly disagree' and 10 is 'strongly agree', how much do you agree with the statements below...
- Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about the tourism sector



- We need events to attract visitors.
- I don't see significant events that promote Tauranga tourism, also not much attractions available, another turn off is the travel delays due to too many traffic lights and the lack of car parks.
- Well there is nothing in Tauranga for tourists, plus no parking.
- Tourists are bewildered when they go to Tauranga city.
- The city centre is dead. There's barely any people there most of the time, everyone goes to the Mount.
- Downtown Tauranga looks dead. It is uninviting for tourists and locals.
- Poorly managed and promoted.
- Too many homeless in the city, so many shops are closed, not a good look for visitors, it is not good for shop owners, too many have left.



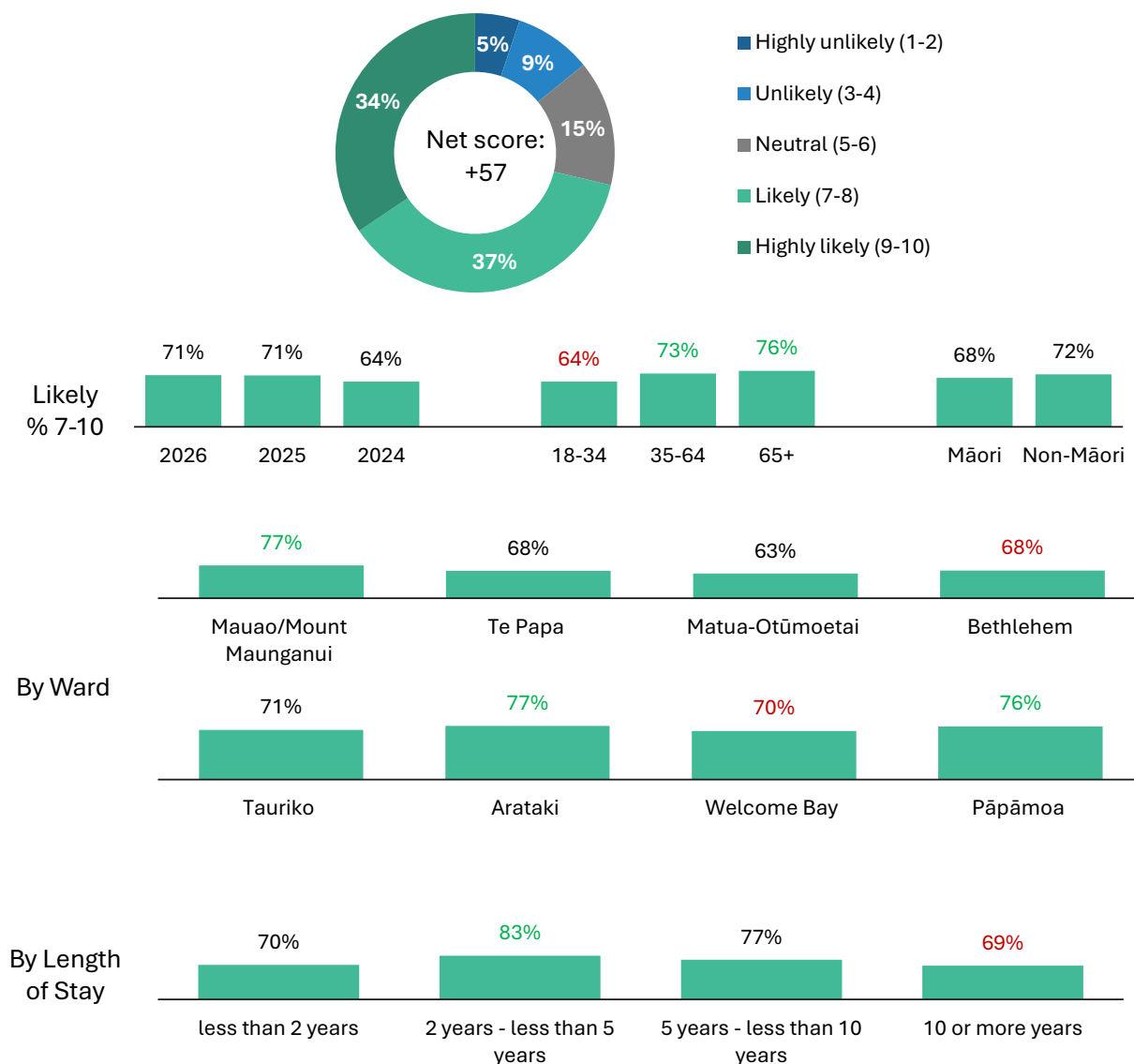
- Tourism is good for the economy.
- A good vibe on the Strand.
- Tauranga and the Bay of Plenty has so much to give to tourism and entertainment.
- Tourists spend money in the community.
- Always a lot going on.
- They add colour, vibrancy and pride to our city.
- The positive impact of cruise visitors on our economy.
- Tourism brings vibrancy which is great, but we need ways to increase the spend through quality visitor accommodation, attractions and hospitality.
- The Bay of Plenty has always been a hub for arts, especially the Jazz Festival.
- Tourism is bringing in money for local businesses.

NOTES:

1. EP3. What were the key factors that contributed to your satisfaction rating of the tourism sectors impact on the community? n=327
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Likelihood to recommend as a holiday destination



- Seven in ten residents (71%) are likely to recommend Tauranga as a holiday destination.
- This is in keeping with 2025 (71%) and remains above the 2024 result (64%).
- *Likelihood to recommend* is higher among residents aged 65+ (76%) and residents of Mauao/Mount Maunganui and Arataki (both at 77%).

NOTES:

1. TNPS. On a scale of 1 to 10 where 1 is 'highly unlikely' and 10 is 'highly likely', how likely are you to recommend Tauranga as a holiday destination to friends and family? n=622
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Likelihood to recommend as a holiday destination (comments)



- Traffic and roadworks are horrible, trying to get around is a nightmare.
- Expensive. Hard to get around. Crazy traffic. Little to no free events.
- Things to do outside the beach, the cost of doing things, the congestion.
- Since Covid, Tauranga has taken a dive and there are better places to be.
- Not much to do.
- The lack of attraction.
- There is nothing to do if you don't have a boat or a lot of money to spend.
- I would only recommend Mount Maunganui.
- Come in the summer and enjoy the beach. There's nothing to do the rest of the year.
- The Mount is the only thing going for tourism.



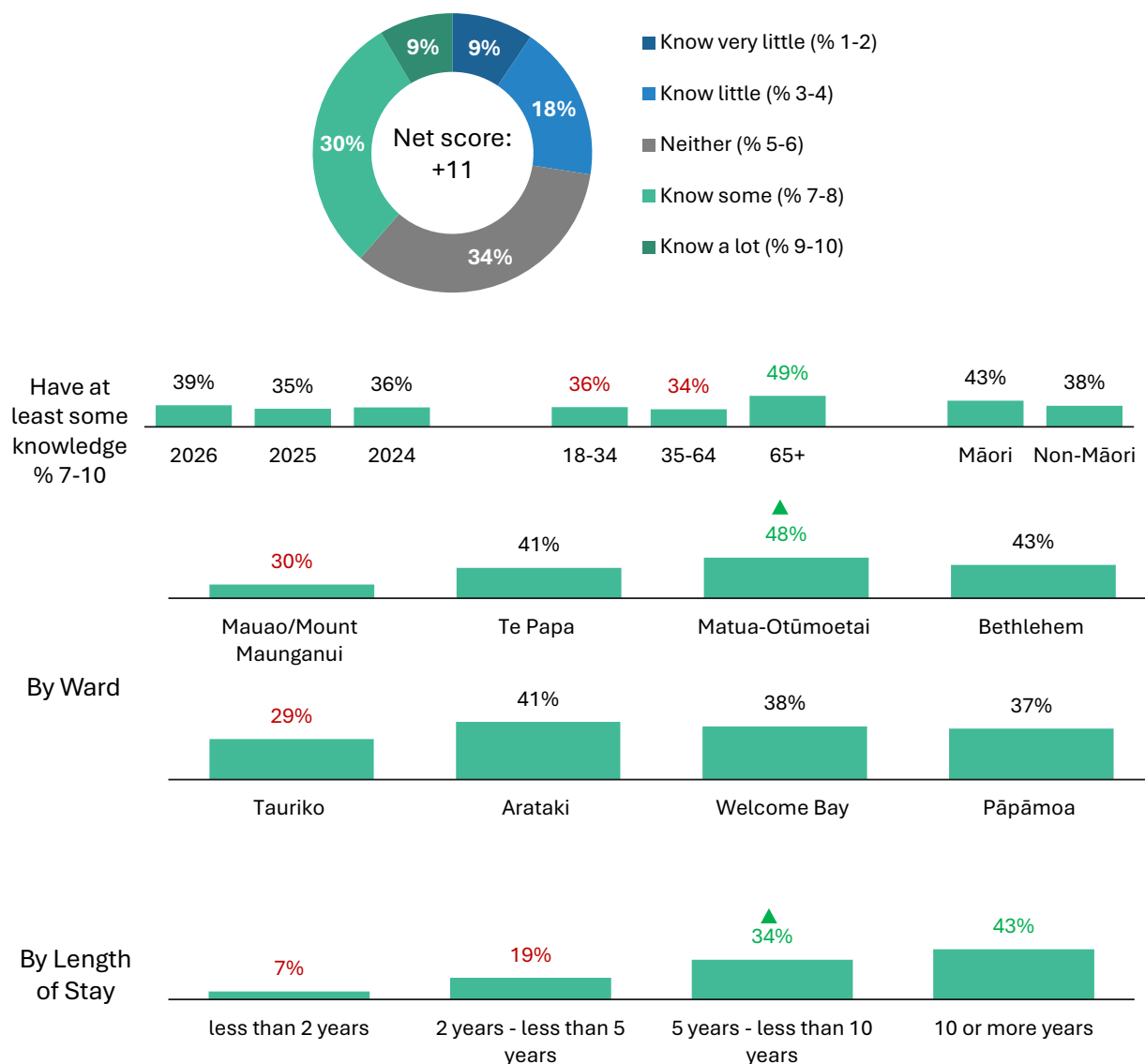
- Friendly people, good weather.
- Awesome beach, shops and vibe. A great place for kids. Some great playgrounds.
- A beautiful, peaceful place to relax and enjoy all the natural beauty that Tauranga has to offer, the Mount.
- Beach, weather.
- The Mount, beaches and other tourist destinations close by, like Rotorua and Taupo.
- The beaches, walks, cafes, the relaxed lifestyle and the central location.
- I want to promote where we live to as many people as possible.
- Tauranga has beautiful natural places to visit, such as beaches and waterfalls and it is close to other interesting cities, such as Rotorua and Hamilton.
- The climate, beach, the Mount, food venues, events.

NOTES:

1. TNPS2. What were the key factors that contributed to your rating for likelihood to recommend Tauranga as a holiday destination to friends and family? n=391
2. Excludes 'Don't know' and 'Doesn't relate to me' responses.



Knowledge of Tauranga history



- 39% of residents report having at least some *Knowledge of the history of Tauranga*.
- This has slightly increased from 35% in 2025.
- Knowledge is higher among residents aged 65+ (49%), Māori respondents (43%) and residents of Matua-Otūmoetai (48%).

NOTES:

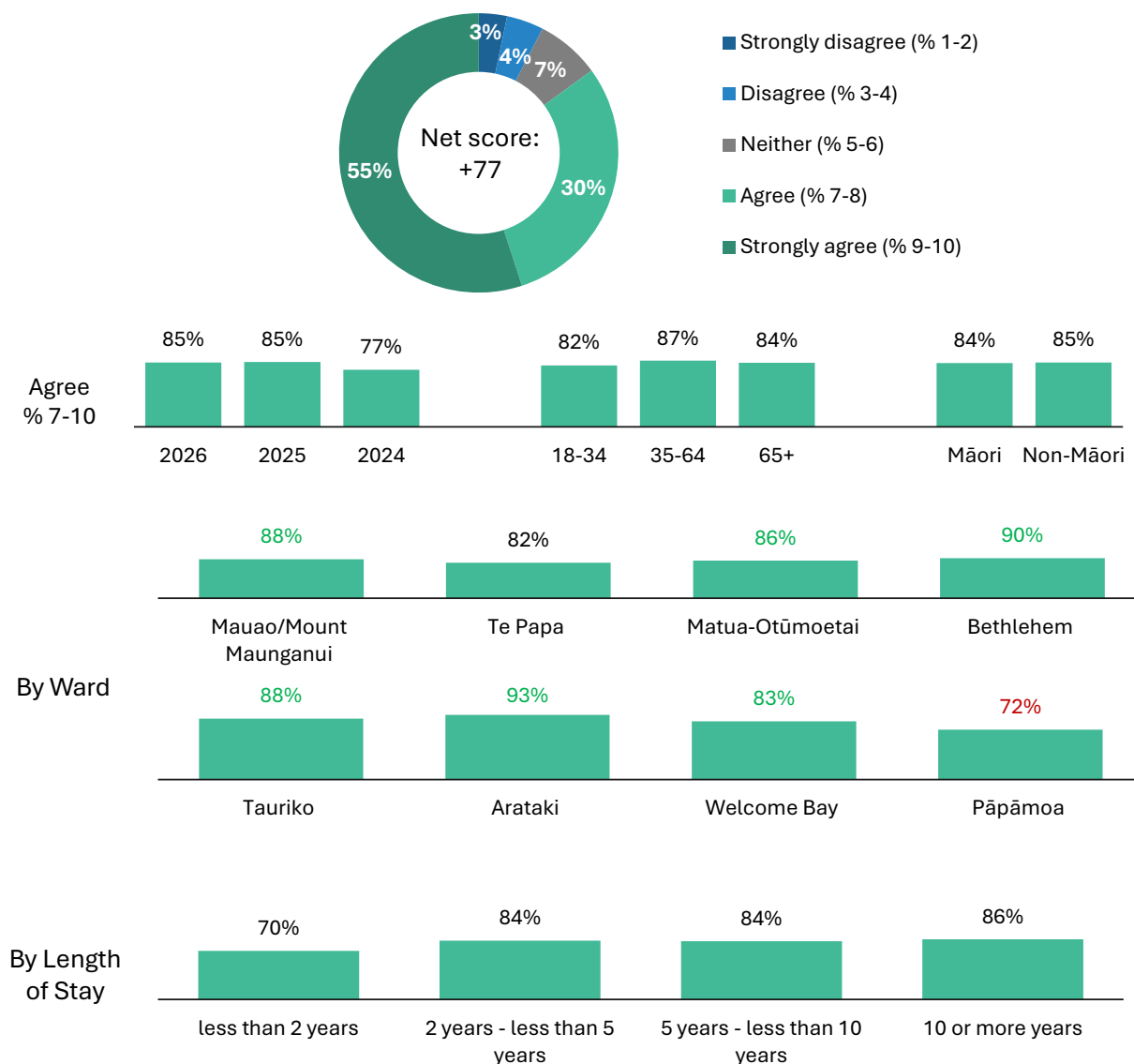
1. EP3. On a scale of 1 to 10 where 1 means very little and 10 means very well informed, how would you rate your knowledge of the history of Tauranga? n=618
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Homelessness in Tauranga



- 85% agree that *homelessness has been an issue* in Tauranga over the past 12 months.
- Agreement is highest among Arataki (93%) and Bethlehem (90%) residents, and lowest amongst Pāpāmoa residents (72%).

NOTES:

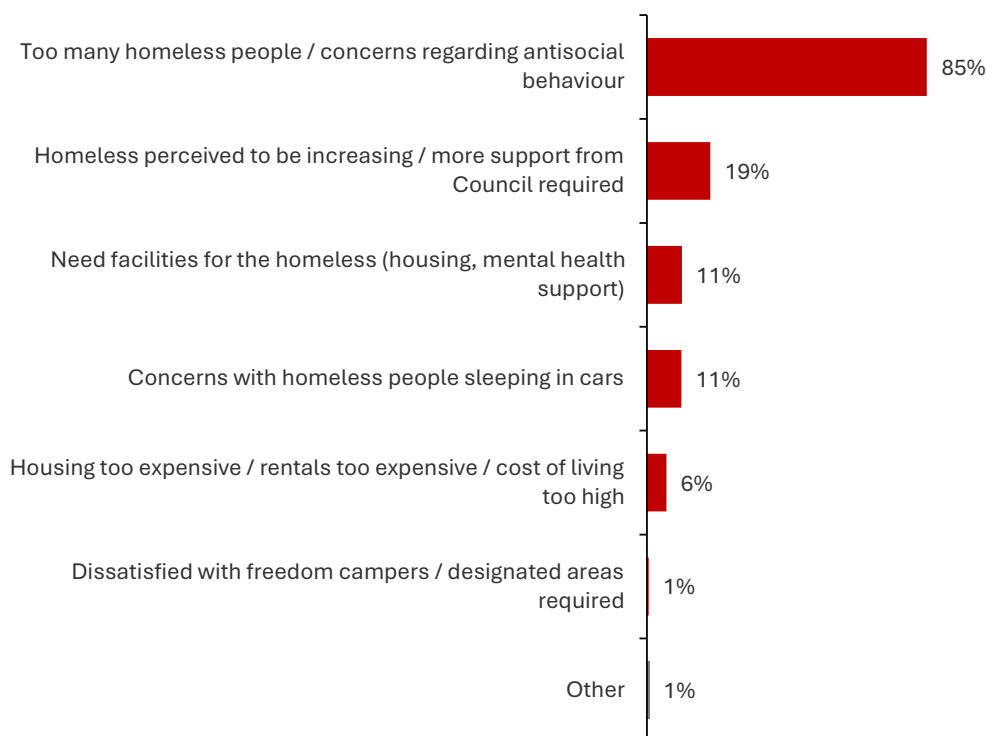
1. CC1. Homelessness has been an issue in Tauranga over the past 12 months. n=572
2. Excluding 'Don't know' responses

Year-on-year
 ▲ Significantly higher
 ▼ Significantly lower

Between demographics
 ▲ Significantly higher
 ▼ Significantly lower



Comments about community concerns



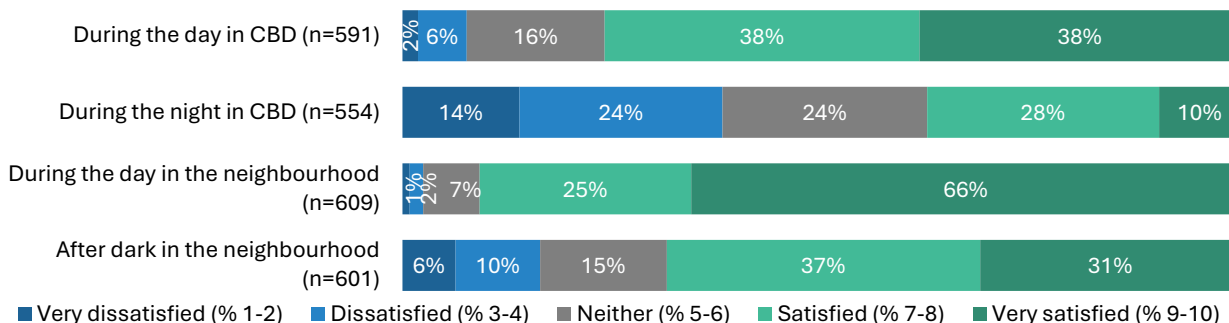
- *It has been a very big problem for so long and the Tauranga City Council needs to do something about it.*
- *I am not sure that there is enough facilities for homeless people to have the support they need.*
- *There are heaps of homeless living in bad conditions.*
- *The lack of feeling safe and the better care of this very needy part of our community.*
- *More people living in tents, there are cars around parks, reserves and shop doorways.*
- *I have seen many more homeless people over the past year.*
- *The people themselves are not a problem, the fact that they are homeless is a problem.*
- *There are more people living on the streets, in tents, in cars and in parks.*
- *The homeless are very visible in the city.*
- *We need to do more to support the unhoused in our city.*

NOTES:

1. CC2. (If you answered 9 or 10 in the previous question) Why do you strongly agree that Homelessness has been an issue in Tauranga over the past 12 months? n=318
2. Excludes 'Don't know' and 'Doesn't relate to me' responses



Perception of safety



Scores with % 7-10 (by age and ethnicity)	Net score	2026	2025	18-34	35-64	65+	Māori	Non-Māori
During the day in CBD	+68	76%	74%	71%	78%	77%	76%	76%
During the night in CBD	-1	37%	35%	35%	38%	39%	37%	37%
During the day in the neighbourhood	+88	91%	89%	91% ▲	90%	91%	88%	91%
After dark in the neighbourhood	+52	68% ▲	62%	68% ▲	68%	70%	69%	68% ▲

Scores with % 7-10 (by ward)	Mauao/Mount Maunganui	Te Papa	Matua-Otūmoetai	Bethlehem
During the day in CBD	71%	81%	74%	83%
During the night in CBD	38%	50%	35%	42%
During the day in the neighbourhood	88%	88%	95%	91%
After dark in the neighbourhood	70%	58%	71%	70%

Scores with % 7-10 (by ward)	Tauriko	Arataki	Welcome Bay	Pāpāmoa
During the day in CBD	74%	66%	79%	76%
During the night in CBD	27%	22%	42%	42%
During the day in the neighbourhood	95%	88%	87%	96%
After dark in the neighbourhood	68%	73%	62%	75% ▲

- Perceptions of safety remain much higher during the day than at night.
- 91% of respondents feel safe in their local neighbourhood during the day and 76% feel safe in the city centre during the day.
- After dark, 68% of respondents feel safe in their neighbourhood and 37% feel safe in the city centre.

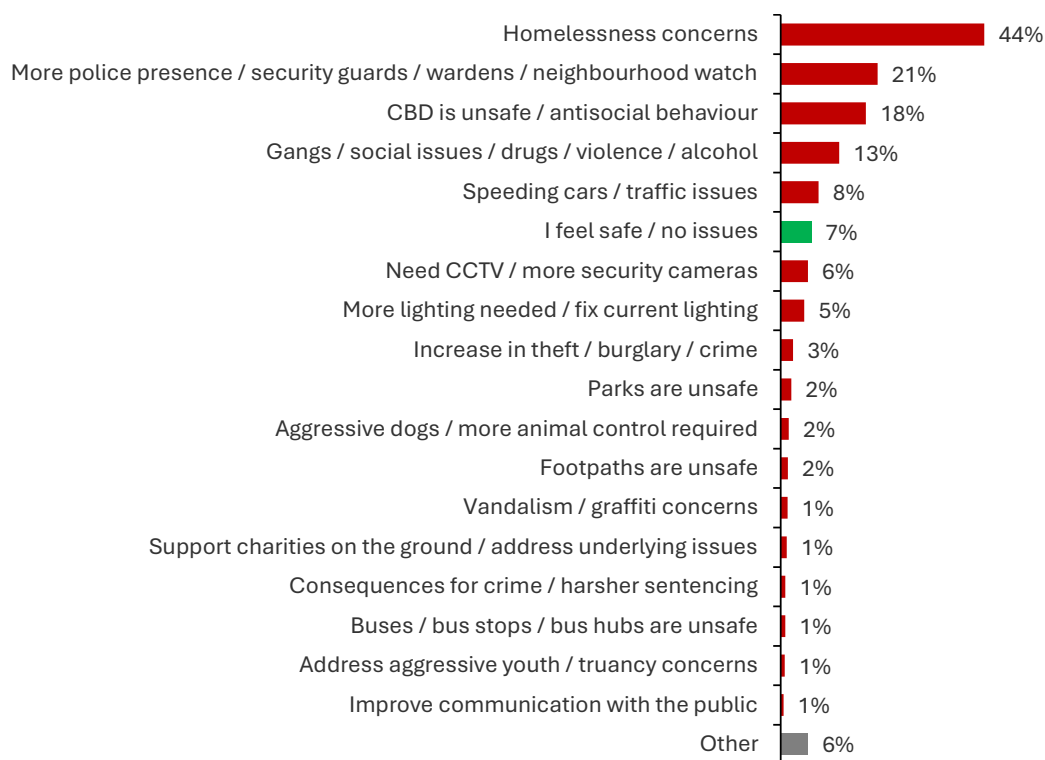
NOTES:

- SF1. On a scale of 1 to 10 where 1 is very unsafe and 10 is very safe, how safe do you feel in the city centre?
- SF2. On a scale of 1 to 10 where 1 is very unsafe and 10 is very safe, how safe do you feel in your neighbourhood?
- Excluding 'Don't know' responses

▲ Year-on-year Significantly higher
 ▼ Year-on-year Significantly lower
 ▲ Between demographics Significantly higher
 ▼ Between demographics Significantly lower



Comments about safety



- Areas where alcohol is sold are unsafe at night. Limit liquor licenses around schools and suburbs.
- Antisocial behaviour, especially at night, is a concern.
- There are a lot of unhoused people who tend to approach people, which as a female can feel a bit unsafe, especially in the dark when there aren't many people around.
- Need to get the homeless off the streets in the city centre.
- Lots of homeless people about, especially in the city and near the community centres.
- There's a lot of unsavoury people about at night time. Better lighting, Police presence.
- Better lighting and CCTV.
- More Police patrols.
- Homeless people, swearing and drinking at bus stops. It's uncomfortable.
- The homeless in the city makes it feel unsafe.



- Matua is a very safe community.
- It's a pretty safe place.
- I feel very safe. There are few people about at nighttime and have no concerns.
- Papamoa has a community car and patrol, which is a safe feeling for our community.
- It is mostly safe, no further comment at this time.
- Ensure good lighting.
- Promoting neighbourhood watch.
- Quality lighting upgrades to walkways for evening enjoyment even in the winter months.
- The local neighbourhood is dodgy, that is not the responsibility of Council necessarily.
- No, per head of population crime is down.

NOTES:

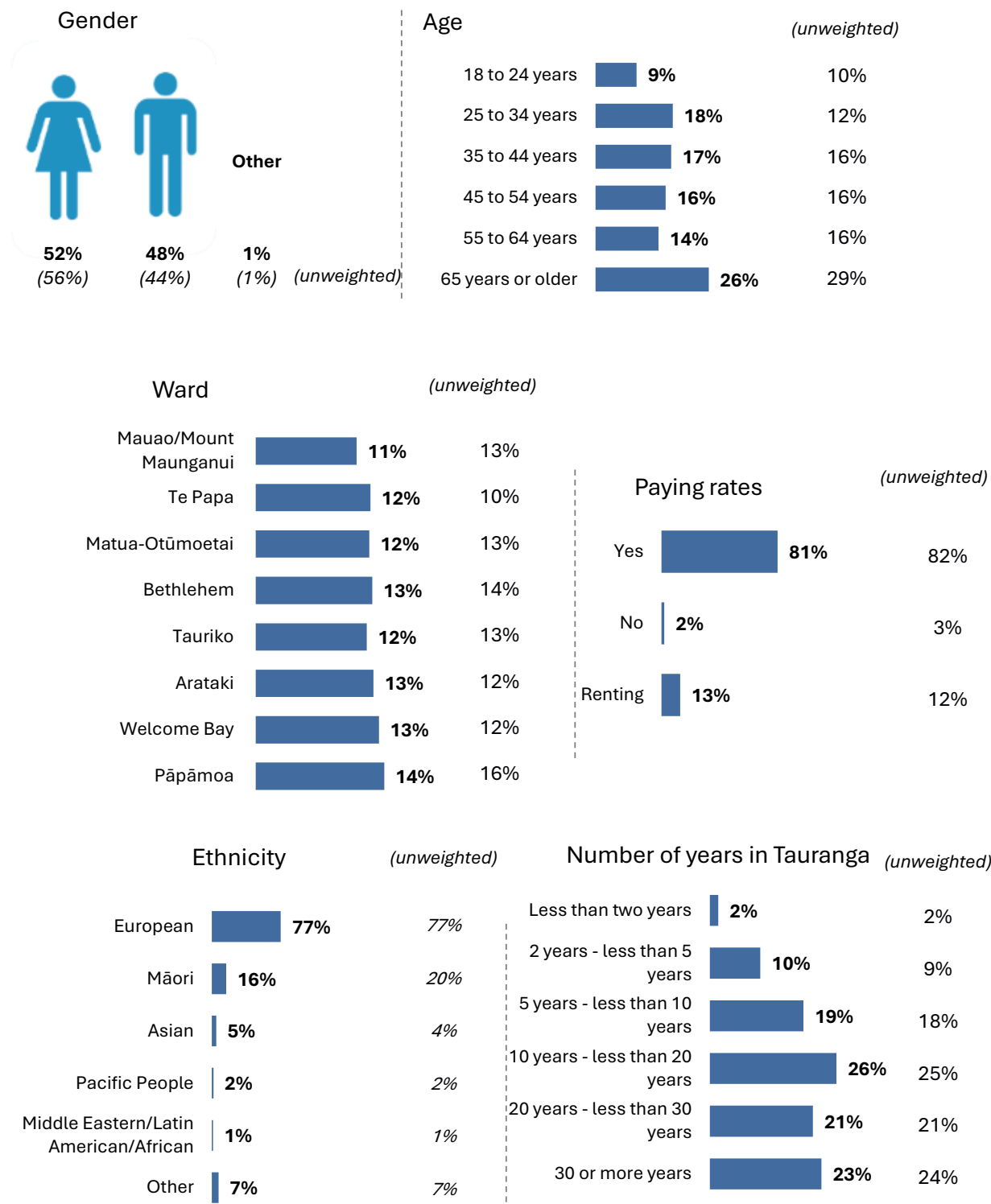
1. OVLSFT. Do you have any comments about SAFETY in the city centre or your local neighbourhood? Is there something we can do? n=212
2. Excluding 'Don't know' and 'Doesn't relate to me' responses.

Sample profile





Sample profile





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Tauranga City

Report | July 2026



KEYRESEARCH
Unlocking Business Knowledge

9.6 Events Team Reporting

File Number: A20278440

Author: Gareth Wallis, Head of Community Hubs, Arts, Heritage & Events

Authoriser: Sarah Omundsen, General Manager: Regulatory and Community Services

PURPOSE OF THE REPORT

1. To provide the City Delivery Committee with a six-monthly update on the activities, performance, key outcomes, and strategic initiatives delivered by the Events Team between 1 January and 30 June 2026.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Events Team Reporting".

EXECUTIVE SUMMARY

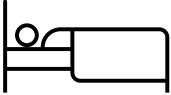
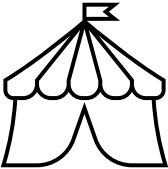
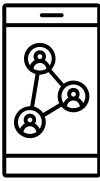
2. This report provides the City Delivery Committee with a six-monthly update on the activities of the Events Team for the period 1 January to 30 June 2026.
3. The Events Team delivers four core functions; Event Facilitation, Event Delivery, Event Development, and Event Marketing and Communications. Together these functions support a diverse programme of community, cultural, sporting, civic, and major events that contribute to Tauranga's social, cultural, and economic wellbeing.
4. Key highlights during the reporting period include:
 - Sponsorship of major events including DJ FISHER and the BLACKCAPS v South Africa International Double Header.
 - Sponsorship and support for a range of events through the Major Event Fund, Tauranga Event Fund, Tauranga Western Bay Community Event Fund, and Kaupapa Māori Event Fund.
 - Management of 299 public open space bookings, including 122 facilitated events and 12 filming permit applications.
 - Delivery of Children's Day 2026, which was recognised as a finalist in the New Zealand Events Association Awards Local Government Event of the Year category.
 - Completion of the annual event scheduling process for approximately 300 events across the city, to date.
 - Progression of strategic initiatives including development of the major events strategy and events network plan, which will be presented to Council later in August 2026.
 - Customer satisfaction with Event Facilitation services remained high with between 76% and 84% of respondents reporting they were very satisfied across key service measures.
5. Staff will continue delivering the approved work programme and provide the next six-monthly update to the Committee in early 2027.

BACKGROUND

6. The Events Team is responsible for supporting, delivering, developing, and promoting events that contribute to Tauranga's cultural, social, and economic wellbeing. The team comprises four specialist functions; Event Facilitation, Event Delivery, Event Development, and Event

Marketing and Communications.

7. Through these functions, the Events Team works collaboratively with event organisers, community groups, mana whenua, venues, agencies, and other stakeholders to strengthen Tauranga's events ecosystem and support the delivery of a diverse year-round programme of events that enhances community wellbeing, supports economic activity, and contributes to Tauranga's reputation as a vibrant city that embraces events.
8. Events Team Q3 and Q4 highlights:

		
77k* visitor nights caused by sponsored events	\$12.2m* visitor spend caused by funded events	\$6.5m* net benefit ²
		
313,131 What's On Tauranga site visits	299 bookings on public open space	122 facilitated events
		
128,556* attendees at funded events	2 civic events	11,077,903 What's On Tauranga combined social media views

Note: the figures presented are preliminary and subject to change pending receipt of final post-event reporting from six event organisers. Final figures will be reported in the next six-monthly update to Council.

Event Development

9. Events sponsored or supported through the Major Event Fund, Tauranga Event Fund (economic event funds), Tauranga Western Bay Community Event Fund, and Kaupapa Māori Event Fund (community event funds), attracted an estimated 128,556 attendees, demonstrating the significant role Council's event investment plays in creating opportunities for community participation, cultural celebration, and visitor attraction.
10. During the reporting period, investment through the economic event funds supported a range of regional and national events that attracted participants and visitors to the city, while showcasing Tauranga as a vibrant event destination.
11. In Quarter 3, the city hosted two Major Event Fund sponsored events with DJ FISHER and the BLACKCAPS & WHITE FERNS v South Africa T20 International Double Header. Both events were held at Bay Oval and contributed significantly to visitor expenditure, national media exposure, and Tauranga's reputation as an eventful city.

² Net benefit is the monetary value of the social and economic benefits received by Tauranga businesses and residents less the value of the costs incurred. Cost benefit analysis conducted in alignment with Ministry of Business, Innovation & Employment, Major Events evaluation framework.

12. Continued demand for Council's event investment programmes reflects the important role this plays in supporting the local and wider events sector. Round 3 of the economic event funds closed on 30 June 2026, with six applications received. Funding decisions are scheduled for August 2026.

Social and Economic Impact of Funded Events

13. The Event Development Team undertakes post-event evaluations consistent with best practice methodology aligned to the Ministry of Business, Innovation and Employment's Major Events Evaluation framework. During the reporting period, Council's economic event funds are forecast to have generated the following:

	Funding Investment	Visitor nights	Visitor spend	Net benefit
Q3	↓	52k*	\$9.9m*	\$5.5m*
Q4	↓	25k*	\$2.3m*	\$1m*
Total	\$578,930*	77k*	\$12.2m*	\$6.5m*

Note: the figures presented are preliminary and subject to change pending receipt of final post-event reporting from six event organisers. Final figures will be reported in the next Council update.

14. Council's investment of \$578,930* in funded events generated an estimated \$6.5 million in net benefit, representing a return on investment of more than 11:1.
15. Work continued the development of a major events strategy, including three workshops with local event industry professionals to test and refine a proposed approach to event investment prioritisation. Feedback has informed the development of the strategy, which will be presented to Council later in August 2026.

Event Facilitation

16. During the reporting period, the team managed 299 bookings on public open space, including 122 facilitated events and 12 filming permit applications.

Community	Sport	Arts & Culture	Film
58	30	34	12

17. The Event Facilitation Team completed the 2026/27 event scheduling process, coordinating approximately 300 events (to date) with organisers and council staff, to optimise public space use, minimise scheduling conflicts, and align with planned city works programmes.
18. The team also supported events planned to be in Mount Maunganui following landslide-related disruptions. Ongoing uncertainty required extensive contingency planning and regular adjustments to event plans. The response highlighted the value of strong processes, partnerships and collaboration across organisers, council staff, and external key stakeholders.
19. Customer satisfaction remains high, with the June 2026 Event Facilitation Satisfaction Survey reporting consistently positive feedback across all aspects of service delivery.

Measure	Very Satisfied	Satisfied	Neutral
Professionalism	84%	16%	-
Communication, advice and guidance	78%	20%	-
Response timeframes	76%	22%	2%
Overall support	82%	18%	-

20. Across all measures, between 76% and 84% of respondents reported being very satisfied, demonstrating strong customer outcomes and reinforcing Tauranga's reputation as a supportive and enabling partner for event organisers.

Event Delivery

21. During the reporting period, the Event Delivery Team delivered and supported a range of events and initiatives, including He Rau Aroha, Children's Day 2026 (Hero Event and Wider Programme), Anzac Day 2026 commemorations with support to local RSAs and community partners, Marketing 101 Events Industry Workshop, as well as New Year's Eve event planning and cancellation management.

Children's Day 2026

22. Children's Day continued to evolve as a flagship community event, expanding beyond the city centre hero event to include nine additional activities delivered across Tauranga. The programme was recognised nationally as a finalist in the New Zealand Events Association Awards in the Local Government Event of the Year category.
23. Key outcomes included:
- Increased city centre visitation and hospitality spending (15% higher than the previous Sunday and 31% higher than the following Sunday).
 - Development of new community partnerships, creating opportunities for future collaboration and community engagement.
 - Strong cross-organisational collaboration between council teams and key external stakeholders.
 - Significant positive exposure for Tauranga City Council, including more than 147,000 organic social media video views.

Event Delivery Continuous Improvement

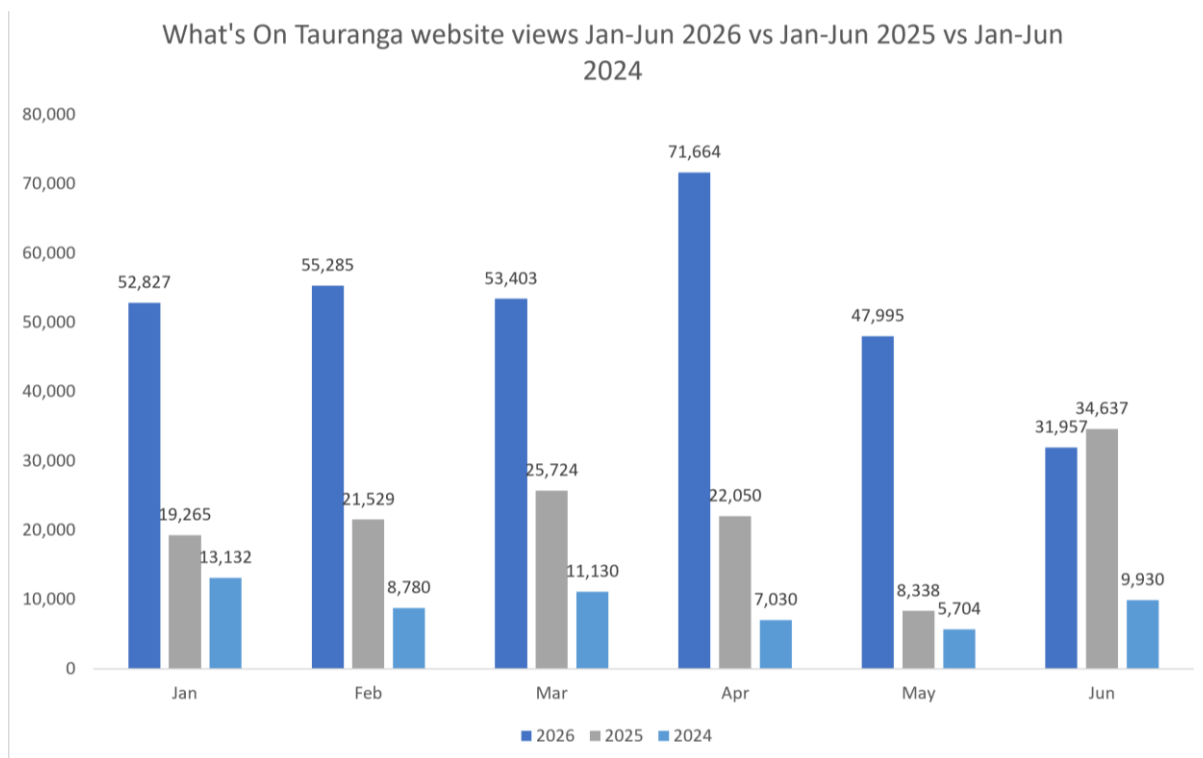
24. A key focus for the Event Delivery team is strengthening the measurement of event outcomes and impacts. Work is underway to investigate and implement tools that provide greater insight into event performance, including:
- Enhancing customer and participant feedback surveys.
 - Investigating potential economic impact measures, including city centre spending data.
 - Investigating improved methods for measuring attendance and crowd numbers.
 - Introducing consistent evaluation frameworks across Council-delivered events.

This work will support robust reporting and evidence-based decision making to help inform future event planning, investment, and delivery.

Event Marketing and Communications

25. The Event Marketing and Comms Team continues to improve the reach and effectiveness of What's On Tauranga, helping more residents and visitors discover local events while providing event organisers with a free platform to promote their events. This is supported through a coordinated mix of marketing activity.
26. During the reporting period 831 events were submitted to the What's On Tauranga website, reinforcing its role as the city's primary event listing platform.

27. Website views increased by 138% compared with the same period in 2025 (refer graph below), demonstrating growing engagement with the platform and increasing demand for local event information.



28. The website API was launched with an initial partner, enabling event information to be shared across external websites from a single source of truth. This improves efficiency, reduces duplication, and ensures event information remains accurate and consistent across multiple platforms. Expanding adoption of this functionality will now be a key focus.
29. Social media views increased by 215% compared with the same period in 2025, further extending the awareness and visibility of events. This activity is complemented by a monthly What's On Tauranga email newsletter with more than 5,100 subscribers, an increase of 977 subscribers (49%) compared with the same period in 2025. The newsletter continues to provide a valuable direct communication channel for promoting local events and encouraging participation.

Strategic Works

30. The Events Team continued to progress significant strategic work during the reporting period, including development of a major events strategy and events network plan. These projects will help inform future Long-term Plan considerations, and provide strategic direction for event investment, attraction, infrastructure, and growth across Tauranga.
31. Engagement with industry and key stakeholders has been an important part of this work, to help ensure future priorities reflect both community aspirations and sector opportunities.
32. Development of the major events strategy and events network plan directly delivers Action 1A of the Events Action and Investment Plan and will provide strategic framework for future event investment decisions. Both documents will be presented to Council for endorsement later in August 2026.

STATUTORY CONTEXT

33. Council's event-related activities are undertaken in accordance with relevant legislative and regulatory requirements, and contribute to achieving the outcomes and priorities set out in Council's strategic plans. This report provides an update on the Events Team's activities and performance during the reporting period.

STRATEGIC ALIGNMENT

34. 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 that is easy to move around	☐
We are a city that supports business and education	✓
We are a vibrant city that embraces events	✓

35. The work of the Events Team aligns with multiple strands of Council's Community Outcomes and contributes to Council's overall vision for Tauranga to be recognised as the best host city in Aotearoa.

An inclusive city creating civic pride and supporting a high quality of life for all residents by bringing people together to share memorable experiences; encouraging local talent to emerge and thrive; engaging youth and promoting participation; and celebrating diversity and inclusion within the community.

A city that values, protects and enhances our environment supporting sustainable transport planning and environmentally responsible event operations; promoting green initiatives; respecting and protecting iconic locations; and implementing effective waste minimisation practices, including the management of event-related waste, noise, and environmental impacts generated by participants and spectators.

A city that supports education and business supporting local businesses through supplier contracts, increased visitation and foot traffic; contributing toward paid and volunteer opportunities contributing to skills development and upskilling within the community; and delivering educational outcomes, including promoting understanding of Tikanga Māori and increasing awareness of significant historical events for Tauranga Moana Māori.

We are a vibrant city that embraces events cultivating a diverse event calendar that animates the city year-round, reflects the energy and creativity of our communities, and strengthens Tauranga's reputation as a place where people want to live, visit, and invest. Events play a key role in animating our public spaces, strengthening community connection, celebrating local identity and culture, and contribute to social, cultural, and economic vitality across the city positioning Tauranga as a leading event destination in Aotearoa.

OPTIONS ANALYSIS

36. As this report is provided for information purposes, no options analysis is required.

FINANCIAL CONSIDERATIONS

37. All activities reported have been delivered within approved operational budgets.

LEGAL IMPLICATIONS / RISKS

38. There are no direct legal implications arising from receiving this report. Event activities are undertaken in accordance with applicable legislation, council policies, and regulatory requirements.
39. Event related risks, including operational, safety, environmental, financial, and reputational are managed through established planning, regulatory, and operational processes, alongside key stakeholder engagement. No risks requiring committee direction have been identified.

TE AO MĀORI APPROACH

40. Events play an important role in showcasing Tauranga's culture, identity, and history. Guided by the principle of manaakitanga, the Events Team supports Tauranga's aspiration to be the best host city in Aotearoa and recognises the important role of tangata whenua as partners, storytellers, cultural leaders, and hosts.
41. The Events Team seeks to embed Te Ao Māori principles by fostering meaningful relationships with mana whenua and creating opportunities for local narratives, mātauranga Māori, and cultural expression to be reflected in events where appropriate. This approach helps contribute to create authentic experiences that strengthen a sense of place, connection, and belonging for residents, visitors, and manuhiri.
42. The Events Team continues to work with iwi, hapū, and event organisers, with the guidance of Pou Takawaenga, to identify opportunities to incorporate Te Ao Māori into events through tikanga, cultural protocols, Te Reo Māori visibility, and opportunities for local Māori performers and groups to participate.
43. This approach supports Council's commitment to Te Tiriti o Waitangi and contributes to outcomes that celebrate Tauranga Moana's unique cultural heritage, strengthens community wellbeing, and enhances Tauranga's reputation as a welcoming and culturally rich destination.

CLIMATE IMPACT

44. The Events Team recognises that events can have environmental impacts through greenhouse gas emissions, transport, energy consumption, waste generation, and resource use. Consideration of these impacts is incorporated into working with event organisers during the event facilitation process, and as part of the event funding application evaluation process.
45. Event organisers are encouraged to adopt sustainable practices such as waste reduction, reusable materials, local procurement, and low-carbon transport options, appropriate to the scale and nature of their event.
46. The team works with organisers and stakeholders to identify opportunities to reduce environmental impacts and support council's sustainability objectives.

CONSULTATION / ENGAGEMENT

47. No formal consultation is required for this information report. Ongoing engagement with event organisers, industry stakeholders, mana whenua, and community organisations will continue through normal business processes.

SIGNIFICANCE

48. 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.
49. This report provides a six-monthly update on the activities of the Events Team and does not seek any decisions from the Committee.
50. While events may be of interest to members of the community and stakeholders, the report itself is informational in nature and does not propose changes to levels of service, strategic direction, policy, funding, or council assets.
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 matter;
and
- (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 matter is of low significance.

ENGAGEMENT

53. Taking into consideration the above assessment, that the matter is of low significance, officers are of the opinion that no further engagement is required prior to Council receiving this report.

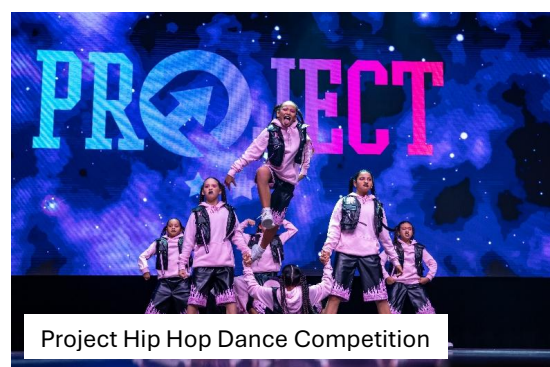
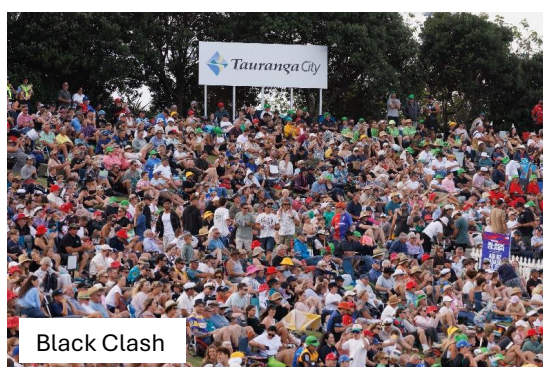
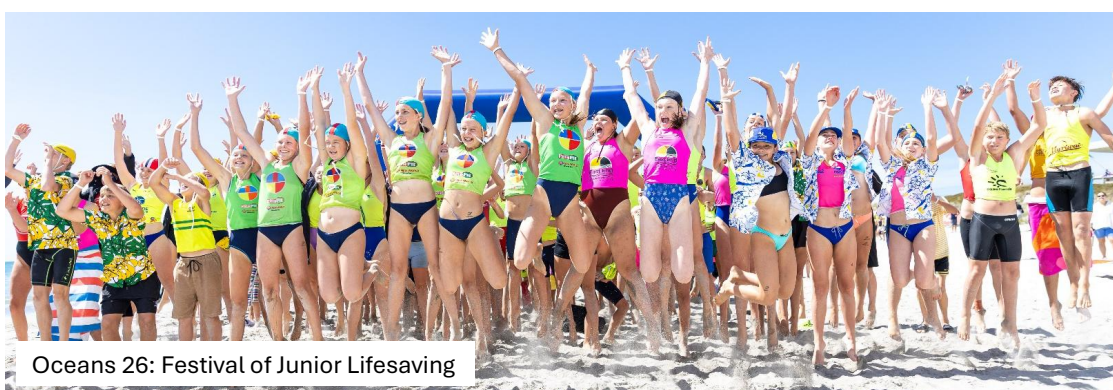
NEXT STEPS

54. Staff will continue to deliver the approved work programmes, progress the major events strategy and events network plan, and provide the next six-monthly update to the Committee in early 2027.

ATTACHMENTS

1. Jan - June 26 Events Photo Montage - A20727106 [↓](#) 
2. Jan - Jun 26 Event Team Feedback Verbatim Comments - A20727105 [↓](#) 
3. Jan - June 26 Funded Events Delivered - [↓](#) 

Appendix: Snapshot of some funded events during this period.



Appendix: TCC Delivered Events during this period.



Events Team Feedback Verbatim Comments

Event Facilitation

I deal with 32 councils around NZ with my event and Tauranga has always been supportive, helpful and lovely to deal with. It's refreshing to be supported

Find the team the best council events team in the country. (We work with 12 regional councils around the country)

Very clear on timings. proactive and collaborative approach to end delivery. One of the few councils that go well beyond regulatory must dos and with a focus on what could enhance the event and provide better outcomes as well as less disruption for the community.

There seems to be a lot of bureaucracy to get through to actually run an event. I assume it is to satisfy legal governmental requirements in which case I won't shoot the messenger, but please reassure yourselves that every single form is necessary. Thank you.

Biggest (and really only) challenge was around alcohol licensing. Our event facilitator supported us well through this. Some practical issues such as fencing of site which never felt entirely resolved - e.g. how would this be managed in the future?

More in depth strategic support - how we could better analyse the health and safety or structural plans etc.

Event Development

I have worked with a number of councils on funding applications and agreements and TCC's has by far been the easiest to navigate. Although you require a large amount of detail, having a main point of contact and clearly outlining the requirements of the agreement and reminding me of deadlines has been fantastic. Normally I have to try and comprehend detailed and often convoluted contracts myself and pull out the key actions and dates – so what you have done makes my life so much easier. I will try and encourage other councils to be more like TCC in the funding space!

I have worked with a lot of Local Authorities and in my experience, there is nobody else in the country supporting the industry like you are. I always thought I had a fairly good appreciation with how Council support, but I have even more respect after working with you and the team.

Such a tribute to everyone involved! Thank you. Fisher's team is absolutely fizzing too.

Event Marketing and Communications

Re: Celebrate summer: Food, festivals & live music this February



To: [REDACTED] whatsonaurangamarketing



If there are problems with how this message is displayed, click here to view it in a web browser.

Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.

You don't often get email from alcats@xtra.co.nz. [Learn why this is important](#)

CAUTION: External Email.

Thank you for sending us the Event schedules.

We are elderly and appreciate the opportunity to participate in them.



Mentions on Reddit Tauranga thread (10k following)

- fork_on_the_floor2** • 4mo ago
If you have instagram, <https://www.instagram.com/whatsontauranga>
They often show off what the Tauranga library is doing, every Saturday they have some sort of little free event for kids.
Edit: Pretty sure that Instagram account will stay on top of a lot of events going on during the holidays.
6 Upvotes · Reply · Award · Share · ...
- Past_Temperature5729** • 4mo ago
As others have said, what's on tauranga, tauranga events, and the Facebook events tab can be helpful. Otherwise, I guess it depends what your little ones are into. The library does some pretty cool free things over the holidays. Fishing off one of the pontoons around the city or the Strand or searching for crabs when the tide is low. The big playground down on the waterfront is really cool and so is the one at Kulim Park. There's also some really nice walks that are easier for kids. There's a little train that offers rides at Memorial Park that is cute. There's also the cinema, Timezone, Mini-golf, or bowling (there's a ramp for the little ones to push the ball). Whatever you choose to do, I hope you guys have a fantastic time here.
- Impossible_War_8784** • 4mo ago
Whats on Tauranga has a website too full of kid friendly events. Classic flyers is good for a rainy day, otherwise playgrounds - waterfront & Kulim are good. Good Local is a good restaurant for families
2 Upvotes · Reply · Award · Share · ...
- slaf69** • 4mo ago
What's on Tauranga website will have events. slamjump is opening, there's a harbour tour on a boat, historic village is a good wander, plenty of reserves and parks.

Looking for school holiday fun? 🌟 From hands-on activities to exciting events, there's something for everyone in Tauranga!



WHATSONTAURANGA.CO.NZ
April school holiday events
What's on in Tauranga these school holidays [Learn more](#)

11 Likes · 1 Comment · 1 Share

Newest ▾

Emma Kim
Wow, thank you for paying for ads so that we can get information about free events our kids will enjoy. Really appreciate it and so helpful for busy parents who forget to check the website regularly!
16h · Like · Reply · Send message · Hide

Funded Events Delivered in the Reporting Period

MEF	Major Event Fund
TEF	Tauranga Event Fund
TWBCEF	Tauranga Western Bay Community Event Fund
KMEF	Kaupapa Māori Event Fund

Month	Event Name	Event Fund
January	2026 North Island Colgate Games	TEF
	Eastern Regional Championships	TEF
	Mount Festival of Multisport 2026	TEF
	Hot Spring Spas T20 Black Clash in association with Wolfbrook	MEF
	Tauranga Sikh Parade 2026	TWBCEF
	FISHER	MEF
February	Beast of a Feast	TEF
	Calley Homes Women's Triathlon 2026	TEF
	IFSC Oceania Continental Speed Championships	TEF
	Oceans 2026: Festival of Junior Surf Lifesaving	TEF
	Waitangi Day Festival 2026	KMEF
	3 rd Tauranga Asian Arts Food Festival 2026	TWBCEF
	New Zealand Open & Futures: Mount Maunganui	TWBCEF
	Ultimate Beach Run 2026	TWBCEF
March	Marra Sprint Triathlon 2026	TEF
	The Port of Tauranga National Jazz Festival 2026	TEF
	BLACKCAPS/WHITE FERNS v South Africa T20I Double Header	MEF
	SBNZ NZ Skateboarding Park & Vert Nationals 2026	TEF
	27 th Tauranga Multicultural Festival 2026	TWBCEF
	Community Open Garden Day	TWBCEF
	Holi Colour Splash	TWBCEF
April	Flavours of Plenty Festival 2026	TEF
	Dazzlehands	TWBCEF
	Kilikiti Aho Fiafia 2026	TWBCEF
	ANZ Premiership Netball – WBOP Magic v Northern Mystics	TWBEF
	King and Queen of the Beach	TWBCEF
	Mel Young Easter Classic	TWBCEF
May	Project 2026	TEF
	Festival of Disability Sport 2026	TWBCEF
	The Big Sing Waikato/ Bay of Plenty Regional Festival	TWBCEF
	ANZ Premiership Netball – WBOP Magic v Southern Steel	TWBCEF
	YouthFest 2026	TWBCEF
	The Journey of Mataatua	TWBCEF
	Rockquest 2026	TWBCEF
	Balloon Dog	TWBCEF
June	Mid North U16 & U18 Basketball Qualifying Tournament	TEF
	Pāpāmoa Polar Plunge 2026	TWBCEF
	Youth Philharmonic Tauranga Charitable Trust Concert	TWBCEF
	Showquest 2026	TWBCEF
	Te Tāwharau o Ngā Waka	TEF

9.7 Draft Annual Report 2025/26

File Number: A20325392

Author: Marin Gabric, Team Leader - Financial Accounting and Compliance
Rachel Burt, Corporate Planner

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. The purpose of this report is to present the City Delivery Committee with an initial draft of the front sections of the Annual Report 2025/26 and seek targeted feedback before the commencement of the design phase.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Draft Annual Report 2025/26".
- (b) Notes that the full year financial performance will be reported to this Committee in a separate report on 15 September.
- (c) Notes that the attachments provided are subject to changes as a result of review and audit and further inclusion of taxation and consolidated accounts.
- (d) Notes that a full, designed version of the Annual Report will be presented to Council on 20 October for adoption.

EXECUTIVE SUMMARY

2. This report is presented to the City Delivery Committee for review and feedback on sections one and two of the Annual Report 2025/26. The report is provided as a draft of the full document, noting that sections three to five contain the minimum required legislative requirements and cannot be materially changed. This version primarily includes qualitative content and has not yet progressed to the design phase.
3. The annual report service performance measures, financial statements and notes to the accounts are still progressing through the preparation and pre-audit process and will be included in the final draft on 20 October 2026.
4. A workshop was held with the City Delivery Committee on 16 July 2026 to seek direction on the key messaging and overall approach for the draft annual report. This draft reflects that direction.
5. The Mayor has proposed that the four key financial statements are provided in the front of section one and the notes to the accounts are included at the rear under section four. Audit has advised that their preference is that the financial statements are kept together with the notes in section four. A decision for Council is required on this point.

BACKGROUND

6. The Tauranga City Council (Group) Annual Report 2025/26 is prepared consistent with the requirements of the Local Government Act 2002 (LGA).
7. The purpose of the Annual Report is to report back to the community on the performance of the Council against its levels of service, budgets and capital programme agreed in year two

of the Long-term Plan 2024-2034. It also promotes accountability to the community for the decisions made during the year.

8. The front sections of the document provide a review of the year and aim to tell the story of the Council's operations and other key events in a way that is readable by the community. It is an opportunity to discuss the highlights, opportunities and challenges of the year and provide a bridge to the future including the issues and investments included in the LTP.
9. The detailed financial accounts and notes to the accounts are presented at the back of the document.
10. Year-end financials will be presented to this Committee in a separate report in a format the Committee has had the opportunity to provide feedback on and become comfortable and familiar with. The financials that will be presented in the Annual Report in October will adhere to statutory content and format.
11. The financial summaries in section two, the financials in section five and supporting summaries in section 4, which are the detailed financial and non-financial disclosures will be provided to this Committee on 20 October 2026 having received Audit Clearance following the completion of the Audit review process. These sections will be the same as previous annual reports in terms of level of disclosure and format as they have been developed to adhere to relevant reporting standards, legislation and audit best practice templates. Examples of the [groups of activities](#) (section five) and [detailed financials](#) (section seven) from previous annual reports are available on the Tauranga City Council website.
12. It should be noted that this year the move to Council's branded guidelines and Annual Report template are being rolled out to improve the look and feel of the report. This will be the designed version of the final report presented to Council on 20 October 2026.
13. Any major changes or additions to the draft document, particularly in section three (Groups of Activities) and two and four (Financials) will may cause delays to the audit process and timeframes which will put at risk the ability to adopt by 20 October 2026. Audit New Zealand's audit plan, which was presented to the Audit and Risk Committee on 23 February 2026, assumed that the Annual Report 2025/26 will contain the same level of detail and information as that of previous years, so resourcing has been allocated accordingly.
14. Audit NZ have advised the following in regard to presenting the four key financial statements together with the notes. "The standards make it clear that the notes are an integral component of the financial statements, rather than supplementary or separate information and requires that an entity presents all components of a complete set of financial statements with equal prominence." We have included a copy of the email from Darryl Knoesen our Audit Manager from Audit NZ outlining their preference not to separate the key financial statements and keep them together with the notes in the same section. We would like Council to consider having the 4 key financial statements together with their respective notes in one section. This will ensure readability is maintained and TCC are following audit recommendations. See **Attachment 2**.

STATUTORY CONTEXT

15. The Annual Report is a public document that reports to the community on the Council's performance and achievements against what was planned, for both financial and non-financial performance. The Annual Report must be prepared each year in accordance with generally accepted accounting practice in New Zealand and compliant with the requirements of the Local Government Act 2002.

STRATEGIC ALIGNMENT

16. 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 that is easy to move around	✓
We are a city that supports business and education	✓
We are a vibrant city that embraces events	✓

17. While approval of this recommendation itself does not go towards achieving the outcomes, within **Attachment 1** it describes how Council contributes to achieving the strategic community outcomes. All outcomes are covered in this respect.

OPTIONS ANALYSIS

18. There are no options presented in this report. The Committee is able to provide feedback on the presentation of the Annual Report at this meeting.

FINANCIAL CONSIDERATIONS

19. The financial statements and information presented are for the financial year ended 30 June 2026. The presentation of the financials section is guided by the requirements of the Local Government Act 2002, accounting standards (International Public Sector Accounting Standards (IPSAS)) and generally agreed accounting policies. It is audited by Audit New Zealand (now known as the Audit Office). The financial statements and note to the accounts are prepared on a going concern basis and any incidence or allegations of fraud, non-compliance or misstatement should be disclosed.

LEGAL IMPLICATIONS / RISKS

20. The audited Annual Report must be adopted by 20 October 2026, under the Local Government Act 2002.

TE AO MĀORI APPROACH

21. Section two - year in review contains information disclosed under the heading “partnership with tangata whenua.” and refers to elements reflecting Council’s approach to Te Ao Māori. However, the information covered by this report is not directly impacted by that approach.

CLIMATE IMPACT

22. Similarly, the information that is the year in review section under the heading “sustainability approach - Te Ahunga Toitū” refers to but is not directly impacted by Council’s approach to climate impact. Again, the information covered by this report is not directly impacted by that approach.

CONSULTATION / ENGAGEMENT

23. The Annual Report will be made publicly available after adoption. The 2024-34 Long-term Plan which the years results are measured against was consulted on before being adopted. There is no consultation on the Annual Report itself.

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 matter.
 - (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 matter is of medium significance.

ENGAGEMENT

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

NEXT STEPS

28. Any feedback provided by the Committee will be agreed with Audit New Zealand and where possible, incorporated into the document.
29. Audit New Zealand will start its audit of the Annual Report on 1 September 2026 working with staff to ensure all requirements are met.
30. The final Annual Report will be presented to this Council to adopt on 20 October 2026.

ATTACHMENTS

1. **DRAFT ANNUAL REPORT 2025-26** - [!\[\]\(67ff022fd78f943b679992c2874bbfd1_img.jpg\)](#) 
2. **Ecerpt of email from Audit NZ regarding presentation of Key Finacial Statements seperatley from notes to accounts (A20791723)** - [!\[\]\(5890ff4c38007932c846fa9d39ba1fe6_img.jpg\)](#) 



2025/26

Annual Report



Mihi

Tērā ia te tautara ki Maunganui
Tihore mai ana te rua kōhā
te uira i kanapu ki raro rā
Anea kau iho te ika whenua
hei oha mai i aku mate ki te pō
ki te pō uriuri
ki te pō kerekere
ki te anu mātao
ki a koutou kua ngaro rā,
e hika mā e
Koutou kua riro rā i te rau tītapu
ko te pō rā ki a koutou

Unuhia, unihia te urutapu a aituā
Waiho mā aku roi hei whakapāha
Tēnei te pō, nau mai e te ao

Nau mai Tama-nui-te-rā
nau mai e te ata hāpara
nau mai e te puninga kōrero e tau nei
Tīhei Mauri ora

Aloft is the summit of Maunganui
Lightning breaches the sky
Seemingly toward the earth
As the mountain sighs
Bearing my loved ones
To the dark night
To the deep night
To the bitter cold
Lost to eventide
Oh my dear ones
Your rarity is taken
A treasure unto the night

Release, unbind the mark of circumstance
My tears as restitution
This is the night, welcome to the day

Come forth the light
Come forth the dawn
Bringing tidings for all
Life to all

Contents

■ Insert Table of Contents here – update after final pagination

DRAFT

Message from the Mayor and Councillors

This Annual Report summarises Tauranga City Council's financial and service delivery performance for the 2025/26 year - a period that reflects our continued focus on striking the right balance between investing in our city's future and keeping costs affordable for our community today.

As we reflect on the past 12 months, I would like to acknowledge the severe weather event that impacted Tauranga on 21 and 22 January 2026. Extreme rainfall over those two days caused widespread damage across our city and sub-region, with roads and infrastructure affected and multiple landslides, including on Mauao. Tragically, eight lives were lost, and our thoughts remain with the families and loved ones of those who died, as well as with everyone affected.

In the face of these tragedies, we saw council, iwi, emergency services and community organisations working together in a coordinated response, and people right across the city supporting each other in practical and meaningful ways. That sense of community made a real difference in incredibly challenging circumstances.

The financial implications of Tauranga City Council's response and recovery to the severe weather event are also reflected in this Annual Report and will continue into the coming year as recovery work progresses.

At the time of writing, several reviews and investigations are underway following the tragic events that occurred during this weather event. This includes the Council-initiated external review into the Mount Maunganui Beachside Holiday Park landslide, along with the Government Inquiry and investigations by the Coroner, Police and WorkSafe. We remain committed to responding to the findings of these reviews as appropriate.

Looking back on the 2025/26 financial year, and as we approach two years into our term, this Annual Report highlights our ongoing commitment to disciplined decision-making as we deliver a significant capital programme to support the infrastructure, facilities and services our growing city needs.

Since being elected, we have prioritised getting the best value from every ratepayer dollar spent – reducing costs while continuing to deliver for our community, even where this means changing direction on projects already in the pipeline. A good example of this is the Memorial Park Aquatic Centre, which had \$123.4 million set aside in the Commission-led 2024–34 Long-term Plan. After considering alternative design options and community feedback, Council agreed in October 2025 to take a new direction. This will see a redesigned Aquatic Centre built on the existing Memorial Pool site at a reduced cost, while the Queen Elizabeth Youth Centre and Memorial Hall will remain operational until 2041.

Through this discipline, we delivered under budget in both operating and capital expenditure, which is the main driver of the council's debt. Debt, including off balance sheet debt related to Tauranga System Plan Infrastructure Funding & Financing (IFF) is \$xxx.xxbn, which is \$xxm lower than budgeted.

Meanwhile, several key projects to support our growing city progressed. This included major transport improvements such as the completion of the Pāpāmoa East Interchange and ongoing work on the Tauriko Enabling Works and SH29 upgrades, in partnership with Waka Kotahi NZ Transport Agency, along with continued investment in our road network and resilience.

We also delivered new and upgraded community facilities, and made improvements to our parks, reserves and recreation spaces. Highlights included the Merivale Community Centre, new turf at Links Avenue, playground upgrades across several neighbourhoods, wharf and boat ramp improvements, and restoration of the Ōropi Mountain Bike Trails – supporting active and connected communities.

Investment in transforming our city centre also continues. The civic precinct, Te Manawataki o Te Papa, is taking shape, with the Tauranga Art Gallery reopening in November 2025, and the library and community hub set to open in October 2026 – on time and under budget.

Pleasingly, our major projects being delivered this year have all been completed, or are still currently, under budget.

Progress on regional initiatives was another highlight. Together with Western Bay of Plenty District and Bay of Plenty Regional Councils, we signed the Western Bay of Plenty Regional Deal with central government. This reflects a shared commitment to our sub-region's future, providing greater alignment and certainty to attract investment, unlock opportunities, and support long-term growth. We also confirmed our decision to establish a new waters entity with Western Bay of Plenty District Council, coming into effect on 1 July 2027, helping ensure the sustainable and efficient delivery of water services for our communities.

Looking ahead, we are beginning work on our next Long-term Plan for 2027–2037. This will be an important opportunity to set a clear direction for the decade ahead – continuing to invest in our growing city while keeping affordability front of mind. It will also be developed in a changing legislative environment, with central government reforms expected to reshape aspects of local government planning, funding and infrastructure delivery.

Alongside this, in May this year, the Government announced the next stage of the Simplifying Local Government process. This represents the most significant reorganisation of local government since 1989. We have agreed to work towards designing our own future, including the creation of larger unitary authorities ahead of the 2028 local government elections. This will be a significant work programme in the coming years and a key consideration as we plan for Tauranga's future.

So, there is a lot to do in the coming year. As Elected Members, we are determined to continue our prudent financial management, balancing delivery with affordability, and sustaining this year's momentum. We continue to look at ways at how we can better connect, listen and engage with our community, and remain focused on lifting performance and delivering better outcomes for the people of Tauranga.

01 - Overview

■ Insert section divider here

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Our city – Tauranga snapshot

Tauranga is one of New Zealand's fastest-growing cities - a vibrant coastal city with a strong cultural identity and an important role in the western Bay of Plenty. Home to more than 163,000 residents and continuing to grow, Tauranga is a place where people choose to live, work, learn and play. As our city evolves, we continue to invest in the infrastructure, services, community facilities and public spaces needed to support a connected, resilient and liveable community.

This snapshot provides a high-level view of our city, our people, and the assets we manage on behalf of the community.

Infographics

Our city in numbers

- 163,050 residents
- 62,807 homes
- 17 iwi and hapū
- 11 marae
- 43 schools
- 3 tertiary institutions

Looking ahead to 2050

- 210,340 residents
- 89,059 homes

The infrastructure that supports our city

- 634km of road network
- 83 km of footpaths
- xx,xxx km of water, wastewater and stormwater pipes
- 367 reserves
- 124 playgrounds
- 600,000m² of sportsfields
- 8 skate parks
- 4 libraries
- 6 community centres
- 1,468 hectares of parks and open space

About this report

This Annual Report shows how we have delivered for our community over the past year. It helps you see where rates are spent, what we have achieved, and how we are tracking against our plans.

It covers the period from 1 July 2025 to 30 June 2026 which is the second year of our 2024-2034 Long-term Plan and compares what we delivered and spent with what we planned.

Here is a quick overview of our reporting cycle, which keeps us accountable:

- Long-term Plan – sets our direction, priorities, budgets, and performance measures for 10 years, and is reviewed and updated every three years. The Long-term Plan 2024-2034 was adopted on 22 April 2024.
- Annual Plan – confirms what we will deliver and spend each year where this differs from the Long-term Plan.
- Annual Report – explains what we delivered, what it cost, and how we performed for the year.

We also report regularly to the City Delivery Committee to track progress during the year.

This report is for everyone with an interest in Tauranga — including residents, ratepayers, iwi and hapū, businesses, and partners. It shows how our work contributes to *Our Direction* and highlights what we have achieved.

The Annual Report is audited by Audit New Zealand on behalf of the Auditor-General. We recognise Te Tiriti o Waitangi as the foundation of our relationship with mana whenua.

■ *Insert Council planning cycle process here*

Our Direction – strategic framework

Our 2024-2034 Long-term Plan is guided by Our Direction, Tauranga City Council's strategic framework. It sets out the future we are working towards and brings together our community outcomes and approaches. These guide how we plan, invest, make decisions, and deliver services for our community.

Our community outcomes describe the kind of city we want Tauranga to be. They help shape the services and investments we deliver, guide our decisions, and support the wellbeing of our city now and into the future.

We use these outcomes and approaches throughout this Annual Report to show how our work supports the direction set in the Long-term Plan.

You can find more information about Our Direction on our website: tauranga.govt.nz/council/our-direction.

During the year, Council also reviewed its community outcomes as part of early work on the 2027–2037 Long-term Plan. On 18 November 2025, Council endorsed revised community outcomes to support this work.

We are now updating Our Direction to reflect these changes. The revised outcomes will be incorporated into future planning documents and do not change the outcomes used for reporting performance in this Annual Report.

■ *Insert outcomes and approaches infographic here*

Your mayor and councillors

Tauranga is represented by a mayor and nine ward councillors, providing localised and community-focused representation across the city. The city is divided into nine wards: eight general wards (Mauao/Mount Maunganui, Arataki, Pāpāmoa, Welcome Bay, Mātua-Ōtūmoetai, Bethlehem, Tauriko and Te Papa) and one Māori ward, Te Awanui, which covers the entire city.

Following the July 2024 local election, the mayor and councillors were sworn in on 2 August 2024, with Hēmi Rolleston sworn in later following the Te Awanui ward by-election. The elected members are serving a four-year term, with the next Tauranga City Council election scheduled for 2028.

Information about Tauranga City Council's mayor and councillors is provided below and is also available on our website: tauranga.govt.nz/council/how-the-council-works/mayor-and-councillors.

■ Current photos are placeholders and will be reviewed and updated during design if required.



Mayor
Tauranga City
Mahé Drysdale
Phone: 07 577 7000
Email: mayor@tauranga.govt.nz



Deputy Mayor
Mauao/Mount Maunganui Ward
Jen Scoular
Phone: 027 292 5639
Email: Jen.Scoular@tauranga.govt.nz



Tauranga City Councillor
Arataki Ward
Rick Curach
Phone: 027 266 3944
Email: Rick.Curach@tauranga.govt.nz



Tauranga City Councillor
Bethlehem Ward
Kevin (Herb) Schuler
Phone: 027 329 1507
Email: Kevin.Schuler@tauranga.govt.nz



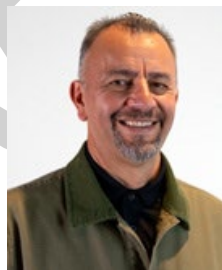
Tauranga City Councillor
Mātua-Ōtūmoetai Ward
Glen Crowther
Phone: 027 329 7959
Email: Glen.Crowther@tauranga.govt.nz



Tauranga City Councillor
Pāpāmoa Ward
Steve Morris
Phone: 021 090 01817
Email: Steve.Morris@tauranga.govt.nz



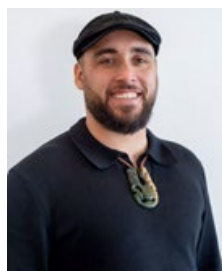
Tauranga City Councillor
Tauriko Ward
Marten Rozeboom
Phone: 027 330 4066
Email: Marten.Rozeboom@tauranga.govt.nz



Tauranga City Councillor
Te Awanui Ward
Hēmi Rolleston
Phone: 027 310 1328
Email: Hemi.Rolleston@tauranga.govt.nz



Tauranga City Councillor
Te Papa Ward
Rod Taylor
Phone: 027 236 9236
Email: Rod.Taylor@tauranga.govt.nz



Tauranga City Councillor
Welcome Bay Ward
Hautapu Baker
Phone: 027 323 2599
Email: Hautapu.Baker@tauranga.govt.nz

Council and committee meeting attendance

Council and committee meetings are usually held at Tauranga City Council's office at 90 Devonport Road, Tauranga. Meetings may also be held at other locations, such as marae and community centres.

Meetings are open to the public and are livestreamed on YouTube and our website. In some cases, the public may be excluded from parts of a meeting when confidentiality is required.

You can find meeting dates, agendas, and minutes on our website: tauranga.govt.nz/council/meetings-agendas-and-minutes.

Councillors' attendance at Council and committee meetings for the period 1 July 2025 to 30 June 2026. Not all members are on each committee – an (*) indicates these instances

Committee	Total meetings	Mayor Drysdale	Scoular	Curach	Schuler	Crowther	Morris	Rozeboom	Rolleston	Taylor	Baker
Council	20	20	17	19	20	20	20	20	20	19	17
City Future	7	7	6	6	7	7	6	7	7	7	7
City Delivery	7	6	7	7	7	7	7	7	7	7	6
Audit and Risk	5	5	5	(*)	(*)	4	5	(*)	(*)	(*)	(*)
Tangata Whenua / TCC	5	3	4	(*)	4	(*)	(*)	(*)	5	(*)	4
District Licensing	N/A	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wastewater Management Review	4	(*)	(*)	3	4	(*)	(*)	(*)	4	4	(*)
Tauranga and Western Bay Transport Committee	1	(*)	(*)	1	(*)	1	(*)	(*)	(*)	0	(*)
Water Organisation Joint Committee	1	(*)	(*)	0	1	1	0	1	(*)	(*)	0
Totals	50	41	39	36	43	40	38	35	43	37	34

02 - Year in Review

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Highlights and challenges

This section highlights the key achievements, challenges, and changes that shaped 2025/26. It brings together major projects, community outcomes, outcome measures, and community feedback to show how we delivered on the direction set in the 2024–2034 Long-term Plan.

It also summarises council's financial performance and position for 2025/26. The financial statements show how much revenue we received, what we spent, and the value of the assets and liabilities we hold on behalf of the community. They also explain how our results compare with the Annual Plan and the previous year.

These financial statements should be read alongside the financial summary notes in Section 5, which provide more detail on key accounting policies, significant movements and material variances.

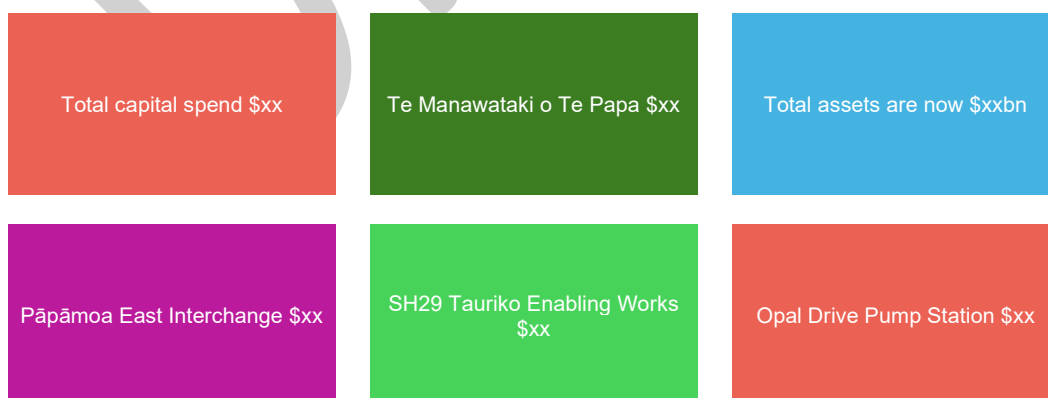
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Key financial metrics

The following shows key financial metrics which our stakeholders, lenders and peers measure for financial sustainability



Catering for our growing community – the following shows the capital expenditure this year on completed projects or major projects still under development



**Statement of Comprehensive Revenue and Expenses
for the year ended 30 June 2026**

	Note	Council			Consolidated	
		Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Revenue						
Rates				334,155		334,008
Fees & Charges				66,462		89,206
Grants & Subsidies				60,942		61,286
Finance Revenue				12,344		11,462
Revenue from Operations				473,903		495,962
Asset Development Revenue						
Vested Assets				15,711		15,711
Development Contributions				18,670		18,670
Grants, Subsidies, and Other Capital Contributions				69,959		69,959
Total Asset Development Revenue				104,340		104,340
Total Revenue	2			578,243		600,302
Expenditure						
Depreciation and Amortisation expense	3			(113,594)		(122,992)
Personnel Expenses	4			(126,064)		(144,900)
Finance Expenses	5			(62,215)		(62,215)
Other Operating Expenses	6			(282,625)		(264,195)
Total Operating Expenditure				(584,498)		(594,302)
Other Expenditure						
Provisions Expense	24			(1,718)		(1,819)
Total Expenditure				(586,216)		(596,121)
Operating Surplus/(Deficit)						
Operating Surplus/(Deficit) before gains and losses				(7,973)		4,181
Net other gains/(losses)	7			(13,208)		(19,206)
Share of associate's surplus/(deficit)	15			(147)		(288)
Surplus/(deficit) before tax				(21,328)		(15,313)
Income tax expense	8			(9)		(1,052)
Surplus/(deficit) after tax				(21,337)		(16,365)
Other comprehensive Revenue and (Expenses)						
Financial assets at fair value through other comprehensive income				-		-
Property, Plant & Equipment Revaluation Gain/(Loss)	30			131,306		131,278
Tax on Other Comprehensive Revenue				319		319
Total other comprehensive income				131,625		131,597
Total comprehensive income				110,288		115,232

Explanation of major variances against budget are provided in note 31.

The accompanying notes on pages **XX-YY** form part of these financial statements

Statement of Financial Position as at 30 June 2026

	Note	Council			Consolidated	
		Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Assets						
Current Assets						
Cash and Cash Equivalents	10			35,575	37,858	37,858
Debtors and Other Receivables	11			80,740	85,316	85,316
Inventories				1,618	2,045	2,045
Other Current Financial Assets	13			60,000	61,729	61,729
Non-Current Assets Held For Sale	14			3,864	3,864	3,864
Total Current Assets				181,797	190,812	190,812
Non -Current Assets						
Derivative Financial Instruments	12			664	664	664
Financial Assets						
Investments - Other Entities				326		326
Investments - Council Controlled Organisations				172,848		50,108
Investments - Other Non-Current Financial Assets				119,215		119,215
Investments in Associates	15			2,560		2,848
Investment Property	16			110,544		110,544
Intangible Assets	17			43,337		43,732
Forestry Assets	18			5,789		5,789
Property, Plant and Equipment	19			7,618,161		7,794,777
Te Manawataki o Te Papa Charitable Trust Land	20			18,436		18,436
Total Non-Current Assets				8,091,880		8,146,439
Total Assets				8,273,677		8,337,251
Liabilities						
Current Liabilities						
Derivative Financial Instruments	12			111		111
Payables and Accruals	21			115,424		120,883
Deposits Held	21			10,103		10,130
Revenue in Advance	21			4,384		5,623
Employee Entitlements	22			14,185		16,525
Borrowings	23			220,946		221,946
Provisions	24			2,241		2,342
Total Current Liabilities				367,394		377,560
Non-Current Liabilities						
Deferred Tax Liability	9			12,790		35,171
Derivative Financial Instruments	12			9,075		9,075
Other Non-Current Liabilities	21			92,522		92,522
Borrowings	23			1,186,762		1,186,762
Provisions	24			1,415		1,415
Total Non-Current Liabilities				1,302,564		1,324,944
Total Liabilities				1,669,958		1,702,504
Net Assets				6,603,719		6,634,747
Equity						
Retained Earnings				1,745,452		1,714,001
Other reserves				4,858,267		4,920,746
Total Equity				6,603,719		6,634,747

In accordance with the Local Government Act 2002 Schedule 10 Part 3(34), all statutory requirements in relation to the Annual Report have been complied with. Explanations of major variances against budget are provided in note 31.

Mahé Drysdale Mayor
29 October 2026

Marty Grenfell Chief Executive
29 October 2026

The accompanying notes on pages **XX-YY** form part of these financial statements.

Statement of Movements in Equity for the year ended 30 June 2026

Note	Council			Consolidated	
	Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Equity at end of prior year			6,493,715	6,493,715	6,493,715
Total Comprehensive Income			110,288		115,232
Other Movements			(284)		214
Movements in Equity for the Year			110,004		115,446
Equity as at 30 June			6,603,719		6,634,747
Components of Equity					
Retained Earnings					
Reserves at Beginning of Year			1,693,315		1,667,900
Surplus/(Deficit) After Taxation for the Year			(21,337)		(16,365)
Net Transfers From Other Reserves			73,965		68,210
Other Adjustments			(491)		(5,744)
Retained Earnings at End of the Year			1,745,452		1,714,001
Restricted Reserves					
Reserves at Beginning of the Year			(321,326)		(326,882)
Net Transfer (to)/from Retained Earnings			(57,484)		(51,928)
Restricted Reserves at End of the Year			(378,810)		(378,810)
Reserves at Beginning of the Year			(321,326)		(326,882)
Restricted Reserves Consists of					
Trusts			45		45
Other Restricted Reserves			3,183		3,183
Development Contributions			(382,038)		(382,038)
Restricted Reserves as at 30 June			(378,810)		(378,810)
Council Created Reserves					
Reserves at Beginning of the Year			147,584		147,715
Net Transfers from/(to) Retained Earnings			(16,481)		(16,282)
Council Created Reserves at End of Year			131,103		131,433
Council Created Reserves Consists of					
Depreciation Reserves			143,620		143,620
Other Special Purpose Reserves			(12,517)		(12,187)
Council Created Reserves as at 30 June			131,103		131,433
Asset Revaluation Reserves					
Reserves at Beginning of the Year			4,974,142		5,030,568
Shareholding Revaluation Gains/(Losses)			-		-
Property, Plant and Equipment Revaluation Gains/ (Losses)			131,306		131,150
Movements in Assets			(3)		6,086
Deferred Tax on Asset revaluations			319		319
Net Transfers from/(to) Retained Earnings on Asset Disposals			210		210
Asset Revaluation Reserves at End of the Year			5,105,974		5,168,333
Asset Revaluation Reserves Consists of					
Airport			16,929		16,929
Heritage			1,579		1,579
Distribution Systems			1,547,233		1,547,233
Library			1,550		2,059
Land, Building and Improvements			2,647,985		2,709,625
Te Manawataki o Te Papa Charitable Trust			2,334		2,334
Roading Network			897,948		897,948
Deferred Tax on Asset Revaluations			(17,113)		(17,113)
Shareholding			7,529		7,529
Asset Revaluation Reserves as at 30 June			5,105,974		5,168,333
Equity at End of Year			6,603,719		6,634,747

Explanations of major variances against budget are provided in note 31. The accompanying notes on pages **XX-YY** form part of these financial statements

Statement of Cash Flows for the year ended 30 June 2025

	Note	Actual 2026 \$'000	Council Annual Plan 2026 \$'000	Actual 2025 \$'000	Consolidated Actual 2026 \$'000	Actual 2025 \$'000
Cash flows from operating activities						
Receipts from Rates Revenue *				331,128		330,981
Grants and Subsidies Received				132,818		133,162
Development and Financial Contributions Received				18,670		18,670
Fees and Charges Received				66,129		85,065
Interest Received				11,902		11,020
Dividends Received				442		442
Cash Flows from Operating Activities				561,089		579,340
Payments to Suppliers				(275,354)		(256,635)
Payments to Employees				(119,273)		(137,994)
Interest Paid				(62,695)		(62,695)
GST (net)				(9,367)		(9,702)
Total Operating Cash Applied				(466,689)		(467,026)
Net cash flow from operating activities	25			94,400		112,314
Cash flows from investing activities						
Receipts from Sale of Investment Property				-		-
Receipts from Sale of Intangible Assets				-		-
Receipts from Sale of Property, Plant and Equipment				90		90
Receipts from Other Investments				18,009		18,009
Receipts from Sale of Non-Current Assets Held for sale				4,686		4,686
Receipts from Sale of Investments and Council Controlled Organisation's				-		-
Repayment of Borrowings						
Cash flows from investing activities				22,785		22,785
Purchase of Property, Plant and Equipment				(340,528)		(357,598)
Purchase of Intangible Assets				3,398		3,175
Purchase of Other Investments				(49,273)		(50,086)
Investments in Council Controlled Organisations				(18,381)		(15,438)
Purchase of Investment Property				(181)		(181)
Total Investing Cash Applied				(404,965)		(420,128)
Net cash flow from investing activities				(382,180)		(397,343)
Cash flows from financing activities						
Proceeds from Borrowings				354,758		351,630
Repayment of Borrowings				(116,065)		(116,065)
Purchase of Intangible Assets				3,398		3,175
Net Cash Flow from Financing Activities				238,693		235,565
Net increase / (decrease) in Cash Equivalents and Bank Overdrafts				(49,087)		(49,464)
Opening Cash, Cash Equivalents and Bank Overdrafts				84,662		87,322
Cash, Cash Equivalents and Bank Overdrafts at end of year	10			35,575		37,858

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST (net) – component has been presented on a net basis as the gross amounts do not provide meaningful information for financial statement purposes. Explanations of major variances against budget are provided in note 31. The accompanying notes on pages **XX-YY** form part of these financial statement

January weather event

Mihimihi

Taku manawa e kakapa ana ki te rā,
ki ngā whetū, ki te marama
Aua! Auē, hā!
Kei Maunganui te mauri o tō tū
te mauri tū,
te whiwhi a rangi tū
kei Tauranga te mauri o tō tū
te mauri tū,
te whiwhi o nuku tū
te whiwhi i roto, puritia mai i roto
Tēnei te mauri ka whakapiki,
te mauri ka whakakake
Whano, whano,
kia Tauranga mai te mauri
Haumi, e!
Hui, e!
Tāiki, e!
E tangi atu rā te ngākau tangata i ngā
mate i hingahinga mai i te tanukutanga
ki Mauao, ki ngā hiwi anō ki Pāpāmoa.
Tēnā ka kīa, e tere rā te tīwai ki
Kārewa, ki Tūhūa motu rā, ki te whana
a Tangaroa, te atua hao i te tini ki te
pō.
E tātou mā, whanake rā tātou ki te
whai ao, ki te ao mārama!
Kei ngā whānau, e te iwi, tangihia ngā
tangi. Maimoatia ki muri nei.
Ko koe, ko ahau, ko tātou, tīhei mauri
ora.

My heart beats at the sun,
At the stars, at the moon
To no avail! Regardless!
Maunganui retains your spirit,
prevalent to all,
known to all,
Tauranga retains your memory,
Prevalent to all,
Known to all,
Gathered within, held in regard
This is the spirit that rises,
The spirit that ascends
Unite, unite
Let Tauranga be the repository
Together!
In unison!
We are one!
We grieve the tragic loss of those that
passed in the cataclysm at Mauao and
Pāpāmoa.
It is said, the craft travels to Kārewa,
then to Tūhūa, to the great embrace of
Tangaroa, engulfed to the night.
Let us move, to the dawn of the
coming day.
To the families, to all, grieve our
collective loss. Cherish them in days to
come.
I am you, you are me, we live.

On 21 January 2026, a state of emergency was declared across the Bay of Plenty as Tropical Low 05F brought extreme and sustained rainfall to Tauranga. A total of 199.3mm fell on 21 January, followed by 96.1mm on 22 January. This made it one of the most significant severe weather events in Tauranga in recent years.

The event caused widespread damage across the city. Roads closed, infrastructure was disrupted, and landslides occurred in several locations, including Mangatawa, Te Auhi Road and Bateleur Close. Marae communities were flooded, homes were damaged, and more than 150 people were evacuated.

Mauao was particularly affected. Forty-two landslides were recorded. Tragically, a large slip above Mount Maunganui Beachside Holiday Park resulted in the loss of six lives. Mauao and nearby facilities - including the Holiday Park, Mount Hot Pools and the Mount Maunganui Lifeguard Service building, remain closed due to health and safety risks on geotechnical advice. The Pilot Bay boat ramp was also closed but reopened in early June 2026 following additional monitoring and safety controls.

Mauao is central to Tauranga's identity. It holds deep cultural significance as the sacred tūpuna maunga of Ngāi Te Rangi, Ngāti Pūkenga, Ngāti Ranginui and Waitaha, and is also an important place for generations of residents. The events there were felt across the community.

The response was immediate and coordinated. Fire and Emergency New Zealand led rescue operations at Mauao, with responsibility later transitioning to New Zealand Police. Tangata whenua were present throughout, helping ensure tikanga and cultural protocols were upheld. The Mauao Trust supported affected whānau, local marae provided shelter and care, and welfare services supported families impacted by the Holiday Park landslide and kaumātua evacuated from Whareroa Marae.

He Maimai Aroha, a community care centre established in Mount Maunganui, provided a place for whānau and the wider community to gather, grieve and support one another. Messages and expressions of aroha left there reflected the impact of the event across Tauranga and beyond.

Since the event, Mauao and surrounding facilities have remained closed on the advice of geotechnical engineers. Stabilisation work has included debris removal, physical barriers, and the installation of a smart monitoring system using cameras and ground sensors to track slope conditions. A trigger action response plan was also put in place to guide ongoing risk management.

A quantitative landslide risk assessment was undertaken for the Holiday Park, Mount Hot Pools and Lifeguard Service areas. Its findings will inform future decisions, in partnership with the Mauao Trust, Ngā Poutiriao ō Mauao, iwi and the community. No decisions on reopening, redevelopment or long-term use have been made until this assessment is complete.

Council has also commissioned an independent external review of the Mauao landslide event. In addition, the Government has announced a broader inquiry into fatal landslide events at Mauao and across the Western Bay of Plenty. These processes will help inform future recommendations. At the time of writing, both reviews are still underway.

Recovery efforts remain focused on protecting people, restoring places and strengthening resilience. The Tauranga Recovery Plan, developed in partnership with iwi, tangata whenua, central government, neighbouring councils and the community, sets out the path forward across five areas: cultural partnership, buildings and infrastructure, communities, restoring natural spaces, and building a resilient local economy.

On 4 May 2026, an important milestone was reached with a formal blessing at Mauao. This enabled safe re-entry to the maunga so essential repair work could begin.

We acknowledge those who lost their lives on 22 January 2026, and the families and loved ones affected. The impacts of this event will continue to be felt across our community for years to come.

2025/26 at a glance

These highlights provide a snapshot of delivery across Tauranga City Council during 2025/26, from major infrastructure and regional partnerships to community services, environmental action, transport safety, and the places and facilities that support everyday life in our city.

(infographics below)

Regional Deal signed 10-year framework	Water Organisation confirmed Partnering with Western Bay of Plenty District Council to deliver future water services	Pāpāmoa East Interchange opened Supporting eastern growth
Tauranga Art Gallery reopened Following major redevelopment	Merivale Community Centre opened New community-led facility	150,000+ event attendees \$27m visitor spend 200,000+ visitor nights \$15m+ net benefit for the city
Climate action 43% reduction in operational emissions	700,000+ library visitors	1.2m items borrowed from libraries
39 community projects funded — nearly \$1 million invested in local initiatives	8000 native trees and plants added across Tauranga 5000 planted at the Historic Village and 3000 trees provided through Free Tree Day	Tauranga's first artificial turf delivered <i>Links Avenue Reserve</i>
20,354 tonnes of kerbside waste diverted from landfill (51%)	96% kerbside collection satisfaction	216,000m²+ roads resurfaced
720 potholes fixed	17,500 children reached through Travel Safe programmes	250,000 visitors welcomed to the Historic Village
Almost 8km of water pipes replaced	100% compliance with Drinking Water Standards and Quality Assurance Rules	Community places improved Parks, reserves, wharves and facilities improved
1,200+ businesses represented through Tauranga's Mainstreet organisations	47,500 monthly visits What's On Tauranga events website visits more than doubled (+140%)	71,000 visitors Patrons attended Baycourt Community & Arts Centre

Awards

- Our Spaces and Places team won Playspace of the Year (within \$500K) for the Bubbles Play Pod at the Park Awards 2026.
- Our Digital Team won IM Professional Excellence Team of the Year Award 2025 at the ALGIM 2025 Annual Awards.
- Our Contact Centre won Customer Experience Professional Team of the Year at the ALGIM 2025 Annual Awards.
- Our Regulation and Monitoring Team won an Exceptional Service and Innovation Award at the New Zealand Parking Association National Awards.

Western Bay of Plenty Regional Deal

Infographics

- **Regional Deal signed**
10-year framework for coordinated investment
- **4.6% average annual economic growth**
Western Bay of Plenty over the past decade

Primary outcome: Tauranga a Te Kura – A city that supports business and education

Also supports: Tauranga Tātai Whenua – A well-planned city; Working Beyond Tauranga Approach

In May 2026, the Western Bay of Plenty Regional Deal was signed between central government, Tauranga City Council, Western Bay of Plenty District Council, Bay of Plenty Regional Council and Tangata Whenua. The deal establishes a long-term partnership between central and local government to support coordinated investment and growth across the western Bay of Plenty

The Western Bay of Plenty is one of New Zealand's fastest growing and most economically significant sub-regions. It is home to the Port of Tauranga, New Zealand's largest export port, and plays a nationally important role in trade, logistics, horticulture, manufacturing and freight. Strong economic growth has created opportunities, but it has also placed increasing pressure on housing, transport, water infrastructure, health and education services.

The Regional Deal responds to these pressures by bringing nationally and regionally significant priorities into a single coordinated programme. It provides a 10-year framework for aligning central and local government investment in the infrastructure and services needed to support a growing sub-region. The deal is intended to enable housing supply, support high-quality urban growth, improve transport connections, and strengthen the sub-region's role as New Zealand's global trade gateway.

For Tauranga, the deal supports our focus on planning well for growth and working beyond city boundaries where regional collaboration can achieve better outcomes. It builds on the SmartGrowth partnership and will be supported by a refreshed spatial plan, helping guide future investment decisions across transport, housing, health, education and economic development.

The first phase of the deal focuses on planning and implementation. This includes developing an implementation plan, confirming governance arrangements, and setting up the structures needed to support delivery over the next decade. A deal oversight board will include representatives from central government, councils, Priority One (economic development agency) and iwi, reporting to a leadership group made up of ministers, mayors and the Bay of Plenty Regional Council chair.

The Regional Deal provides a framework for central and local government to work together on growth-related priorities. By aligning priorities and investment, the deal provides a stronger platform for delivering infrastructure, supporting more homes and jobs, and improving liveability across Tauranga and the wider western Bay of Plenty

Water Organisation confirmed

Infographics

- **Two councils partnering**
Future water services for the western Bay of Plenty
- **Publicly owned Water Organisation**
Focused on sustainable and resilient water services

Primary outcome: Tauranga Taurikura – A city that values, protects and enhances our environment

Also supports: Tauranga Tātai Whenua – A well-planned city; Working Beyond Tauranga Approach

During 2025/26, we continued to progress our response to the Government's Local Water Done Well reform programme. The reform required councils to choose a future model for delivering water services and prepare a Water Services Delivery Plan showing how drinking water, wastewater and stormwater services will be delivered sustainably.

On 15 August 2025, Council resolved to establish a multi-council Water Organisation with Western Bay of Plenty District Council, subject to due diligence. Following shared due diligence, the two councils reached a landmark decision on 2 April 2026 to establish a new joint Water Organisation.

The decision supports a coordinated approach to delivering water services across the western Bay of Plenty. The multi-council Water Organisation is intended to support better access to funding for water infrastructure, while helping deliver sustainable, high-quality services for residents and ratepayers.

A key focus for Council has been ensuring the future model supports long-term investment in Tauranga's water infrastructure and protects the interests of Tauranga ratepayers. The new organisation will be publicly owned and operate separately from the shareholding councils. Shareholding arrangements are being negotiated and agreed as part of the transition and establishment process.

Council also progressed governance arrangements to support the new organisation. Tauranga City Council and Western Bay of Plenty District Council appointed a Joint Committee to guide establishment work and support both councils in their future shareholder role. In May 2026, three iwi and hapū representatives, nominated through Tangata Whenua processes, joined the committee to ensure Māori perspectives are represented in the governance arrangements as the organisation is developed.

Kevin Lavery was appointed Establishment Chief Executive to lead the establishment and transition phase, with a focus on ensuring the organisation is ready to operate effectively from day one.

As part of the Local Water Done Well process, council prepared a Water Services Delivery Plan. This 10-year strategic document sets out Tauranga's approach to delivering water supply, wastewater and stormwater services, including infrastructure assessments, financial forecasts and an implementation plan for transitioning from in-house service delivery to a multi-council Water Organisation. The plan was accepted by the Department of Internal Affairs in November 2025.

For customers, no immediate changes are expected. Most establishment work will happen in the background as the councils prepare to transition to the new Water Organisation on 1 July 2027.

Until then, we will continue to deliver drinking water, wastewater and stormwater services, maintain regulatory compliance and invest in the infrastructure needed to support a growing city.

For Tauranga, the reform supports greater sub-regional coordination in the delivery of water services while maintaining a clear focus on safe, reliable and resilient water services for the community.

Progressing Te Manawataki o Te Papa

Infographics

- **Tauranga Art Gallery reopened**
Following major redevelopment
- **Waharoa installed at Masonic Park**
Celebrating the connection between Te Awanui Tauranga Harbour and Te Manawataki o Te Papa
- **Partnership with mana whenua**
Shaping the programme alongside Otamataha Trust

Primary outcome: Tauranga Tātai Whenua – A well-planned city

Also supports: Tauranga Matarauui – An inclusive city; Tauranga a Te Kura – A city that supports business and education; Te Ao Māori approach

Progress continued on Te Manawataki o Te Papa during 2025/26, council's civic precinct programme in the city centre.

Key milestones included completing the waharoa (cultural gateway) at Masonic Park and reopening the fully refurbished Toi Tauranga Art Gallery in November 2025. These milestones contribute to the ongoing delivery of the city centre programme and creating welcoming spaces for our community.

Work also progressed on major future facilities:

- the Library and Community Hub
- the Civic Whare, Museum and Exhibition Galleries

Construction continued on the Library and Community Hub, and the Civic Whare, Museum and Exhibition Galleries. The Library and Community Hub moved through base build and fit-out and remains on track to open in October 2026.

By the end of June 2026, the main structural frame of the Civic Whare, Museum and Exhibition Galleries was in place, giving a clear sense of the building's scale and presence.

We continue to work in partnership with mana whenua and the Otamataha Trust, recognising the cultural and historical significance of this whenua. This partnership shapes how we govern, design and deliver the programme, including cultural narratives and public spaces such as the waharoa. The Te Manawataki o Te Papa Charitable Trust also plays an important role, supporting partnerships and holding land within the precinct.

Te Manawataki o Te Papa Limited (TMOTPL) provides programme governance and delivery expertise.

During the year, we focused on managing costs through early procurement, careful scope management and value engineering. As a result, the Library and Community Hub remains on track to be delivered on time and under budget, allowing some contingency to be released for other council priorities.

By 30 June 2026, the programme had firmly moved from planning into delivery. These new civic, cultural and community facilities will provide places where people can access services, learn, connect with others, celebrate culture and take part in civic life. These facilities are intended to support community access, civic participation and city centre activity over the long term.

Better connections for a growing Pāpāmoa East

Infographics

- Opened in April 2026, ahead of the Easter weekend
- Finished ahead of schedule and more than \$20 million under budget
- Supporting growth in Pāpāmoa East, Wairākei, Golden Sands and future growth areas

Primary outcome: Tauranga Ara Rau – A city we can move around easily

Also supports: Tauranga Tātai Whenua – A well-planned city

The Pāpāmoa East Interchange was completed and opened to traffic in April 2026, creating a new connection between Pāpāmoa East and the Tauranga Eastern Link Toll Road / State Highway 2. The project improves access for existing communities in Pāpāmoa East, Wairākei and Golden Sands, while supporting future housing and development in one of Tauranga's fastest-growing areas.

As Tauranga continues to grow, investment in transport infrastructure is essential to help people move around the city safely and efficiently. The new connection gives residents, visitors, businesses and emergency services another route in and out of Pāpāmoa East. It also helps spread traffic across the wider network, supporting safer and more reliable local journeys.

The project supports planned urban growth by improving access to housing areas, schools, local centres and employment opportunities. It also strengthens connections between Pāpāmoa East and the wider western Bay of Plenty, supporting both day-to-day travel and longer regional journeys.

Opening the interchange ahead of the Easter weekend helped support one of the busiest travel periods of the year and provided improved access for the local community and road users.

For Tauranga, the Pāpāmoa East Interchange is an example of infrastructure being delivered to support a growing city. It helps provide better access for current communities and future neighbourhoods in the east of the city.

Bringing people together through events in Tauranga

Primary outcome: Tauranga Matarauui – An inclusive city

Also supports: Tauranga a Te Kura – A city that supports business and education

Events and community connection

Events played an important role in bringing people together across Tauranga during 2025/26. We supported and hosted a wide range of events that celebrated sport, culture, creativity and community life, while also supporting local businesses and the visitor economy.

Together, these events supported community wellbeing and contributed to the visitor economy.

Key highlights

- **World Triathlon secured**
Tauranga was confirmed as host city for the 2028 World Triathlon Championship Final through a three-year partnership with World Triathlon. This includes a World Triathlon Cup in 2026 and a World Triathlon Championship Series race in 2027.
- **DJ FISHER at Bay Oval**
The first concert at Bay Oval attracted more than 20,000 people. The event generated more than \$4 million in visitor spend, a \$2.5 million net benefit, and almost 20,000 visitor nights.
- **Kaupapa Māori events supported**
The Kaupapa Māori Event Fund supported 12 events celebrating Māoritanga across Tauranga Moana, with \$210,000 distributed through local funding partnerships.
- **Zespri AIMS Games**
The tournament reached its largest size, with more than 14,000 athletes from 431 schools competing across 27 sports at 33 venues. The event generated 87,881 visitor nights, \$9.7 million in visitor spend, and a \$5.8 million net benefit, while strengthening connections across schools, whānau and sporting communities.

Other events supported

We also supported a wide range of events throughout the year, including:

- Hot Spring Spas T20 Black Clash in association with Wolfbrook
- International cricket series, hosting Australia, England, West Indies and South Africa
- International Surf Rescue Challenge
- Te Mana Kuratahi national primary schools' kapa haka competition
- Oceans Festival of Junior Lifesaving
- Tauranga Arts Festival
- Mount Festival of Multisport
- Children's Day 2026
- The Classic, New Zealand's premier basketball tournament
- Project Hip Hop Dance Competition
- National Jazz Festival Tauranga

Engaging with our people

In May 2026, we engaged directly with our communities through a citywide programme focused on Tauranga's priorities, challenges, and future.

Instead of a formal Annual Plan consultation, we delivered the Engaging with our People programme. This reflected that the Annual Plan did not include significant changes from the 2024–34 Long-term Plan, while still giving people opportunities to hear from the mayor and councillors, ask questions, and share what matters to them.

The programme included:

- eight community events across Tauranga
- a representative community survey, with results based on responses from 1,000 people
- communications through Council channels, media, social media, and local network

More than 150 people attended the events. Conversations focused on growth, infrastructure, transport, rates and affordability, community facilities, local government reform, and the future of Tauranga.

Feedback identified strong interest in how we are planning for growth and investing in the infrastructure, services, and public spaces needed to support a growing city. People also told us that clear communication, transparency, and regular opportunities to engage remain important.

Engagement with tangata whenua reinforced the importance of early, meaningful, and ongoing partnership, particularly where decisions affect culturally significant sites, whenua, waterways, and communities. These insights will continue to shape how we work alongside mana whenua.

The programme also provided valuable lessons. We heard that we need to:

- meet people where they already are
- make better use of digital channels and community networks
- create more regular opportunities for two-way conversations.

These insights will help shape future engagement, including work towards the 2027–37 Long-term Plan.

Progress against our community outcomes

■ Awaiting performance measure results to include highlights here

Community outcome / approach	infographic
Tauranga Matarauui / An inclusive city	• 40,000+ participants in library programmes • 200,000+ e-books and e-audiobooks loaned
Tauranga Taurikura / A city that values, protects and enhances our environment	•
Tauranga Tātai Whenua / A well-planned city	• Xx resource consents processed • Xx building consents processed (xx processed on time)
Tauranga Ara Rau / A city we can move around easily	• 1,592 footpath trip hazards fixed • 38 safety and accessibility transport projects completed from pedestrian upgrades to intersection improvements • 134 CCTV cameras renewed, 75 new CCTV cameras installed • 8,000+ people reached through Rail Safety Week • 783,512 parking transactions processed
Tauranga a Te Kura / A city that supports business and education	tourism spend, business support, airport, events economy •
Te Ao Māori approach	•
Working beyond Tauranga approach	• Western Bay of Plenty Regional Deal signed • Joint Water Organisation confirmed
Sustainability approach	• 178,516 kWh renewable energy generated

Outcome measures results

■ Insert last results when available

Outcome measures show how Tauranga is progressing towards the direction set in our 2024–2034 Long-term Plan.

They give a citywide view of progress against:

- our five community outcomes
- our three approaches in *Our Direction*

These measures sit alongside the service performance measures for each group of activities, which you can find in Section 3 of this report.

For 2025/26, we have 52 measures across our community outcomes and approaches. Together, they help us track what's improving, where we need to focus, and how we're delivering for our community.

Key:

↑ Achieved → No change ↓ Not achieved — No data available

OVERALL RESULTS

52 measures total | ↑ [#] ([#]%) | → [#] ([#]%) | ↓ [#] ([#]%) | — [#] ([#]%)

Community outcome (icon)	Outcome ID	Description	Trend 2025/26
Tauranga Matarauui / An inclusive city	ODM1	Whānau wellbeing, residents who rate their family as doing well — satisfaction levels through Vital Update, broken down by demographics.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM2	Housing metrics, including dwellings consented, code of compliance issued, ratio of housing cost to total household income, etc.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM3	All Tauranga City Council new builds and refurbishments of places and spaces embedded with universal design at the start of the planning process and implemented throughout to the completed project.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM4	Residents feel they can access all the information they need so they can fully participate in society, in the way that best suits their needs.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM5	Mana whenua are meaningfully engaged with from the outset of planning and design of key places and spaces, with Tauranga Moana Design Principles embedded throughout.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM6	Delivery on our commitment as an accredited Welcoming Community will ensure that residents and newcomers alike feel that they are welcomed, included, and celebrated in Tauranga.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM7	Cultural Connections Programme metrics — increased contact with organisations, partners and the wider community.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM8	Residents rate their feelings of personal safety as safe or very safe.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM9	Drowning education metrics — measure of people engaged in water safety and learn-to-swim programmes.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM10	Residents strongly agree or agree that they feel a sense of community in their local neighbourhood.	[↑ / → / ↓ / —]
Tauranga Matarauui / An inclusive city	ODM11	Residents feel they can access the services they need within their local community.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM12	An increase in the proportion of native vegetation cover in urban areas and across the city, increasing from the current 3% to 10% over time.	[↑ / → / ↓ / —]

Tauranga Taurikura / A city that values, protects and enhances our environment	ODM13	An increase in overall indigenous and exotic tree, or urban forest canopy cover over time, targeting an overall 30% canopy cover for the city.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM14	Residents rate their satisfaction with opportunities to access and experience nature in Tauranga as high or improving.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM15	Tauranga's greenhouse gas (GHG) emissions per capita are reducing, working towards reductions in line with New Zealand's greenhouse gas emissions targets.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM16	Value of council assets assessed as having climate or natural hazards risk during the past five years that have adaptation measures in place where required.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM17	An increasing percentage of Tauranga's communities, people or groups are engaged with climate change actions.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM18	Decrease in numbers of dwellings in floodplains and overland flow paths over time, creating more greenspace for water and for nature.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM19	The percentage of residents who are aware of ways they can conserve water, and have taken steps to do so, increases over time.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM20	Average daily consumption per capita of drinking water across all uses, including residential, commercial and industrial, reduces over time.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM21	Waste to landfill from our kerbside collection service, and from Te Maunga Resource Recovery Park, reduces over time.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM22	Organic waste to landfill reduces over time.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM23	Recycling rates of construction and demolition waste improves over time.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM24	Council processes and plans formally consider the wellbeing of the natural environment as part of built environment decision-making processes.	[↑ / → / ↓ / —]
Tauranga Taurikura / A city that values, protects and enhances our environment	ODM25	The Urban Design Panel includes sustainability skills and considerations, including biophilic principles.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM26	Housing affordability index.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM27	Improving perceptions of affordable housing through the Vital Signs survey.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM28	Increase in intensification and urban densities, including an additional 2000 homes in Te Papa and surrounding urban areas by 2031.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM29	Resident satisfaction with the city centre as the commercial and cultural heart of Tauranga.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM30	Residents' sense of community in their neighbourhood.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM31	Residents who say they have some or lots of knowledge of Tauranga's history.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM32	Developments that have incorporated Tauranga Urban Design Panel recommendations as part of their planning and consent processes.	[↑ / → / ↓ / —]
Tauranga Tātai Whenua / A well-planned city	ODM33	Value of TCC assets assessed as having climate or natural hazard risk during the past five years that have adaptation measures in place where required.	[↑ / → / ↓ / —]
Tauranga Ara Rau / A city we can move around easily	ODM34	Jobs accessible within a 15–30-minute morning commute by public transport.	[↑ / → / ↓ / —]

Tauranga Ara Rau / A city we can move around easily	ODM35	Decreasing rates of death and injury from vehicle collisions and to people using active transport modes, such as cyclists and pedestrians.	[↑ / → / ↓ / —]
Tauranga Ara Rau / A city we can move around easily	ODM36	Active transport uptake: increasing use of active travel modes, such as walking and cycling, and decreasing use of private vehicles.	[↑ / → / ↓ / —]
Tauranga Ara Rau / A city we can move around easily	ODM37	Public transport uptake: increasing number of trips on and access to public transport.	[↑ / → / ↓ / —]
Tauranga Ara Rau / A city we can move around easily	ODM38	Decreasing per capita transport-related carbon emissions.	[↑ / → / ↓ / —]
Tauranga Ara Rau / A city we can move around easily	ODM39	Travel time variability for freight movements on key commercial routes, between Tauriko Business Estate and the Port, and between Rangiora Business Estate and the Port.	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM40	Resident's perceptions	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM41	Number of tertiary students	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM42	Unemployment rate	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM43	Job creation	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM44	Mean annual earnings rises to the New Zealand average by 2035	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM45	Knowledge-intensive employment levels rise to levels equivalent to other major New Zealand cities	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM46	Visitor spend (visitor-spend is distributed more evenly across the year)	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM47	Unemployment is at, or below, the New Zealand average	[↑ / → / ↓ / —]
Tauranga a te kura – A city that supports business and education	ODM48	Educational attainment levels of our people, including rangatahi Māori, rise to levels equivalent to other major New Zealand cities	[↑ / → / ↓ / —]
Organisational Capability	ODM49	Increased cultural capability to partner with iwi and hapū	[↑ / → / ↓ / —]
Organisational Capability	ODM50	Staff apply a Te Ao Māori lens across their work and decision making	[↑ / → / ↓ / —]
Organisational Capability	ODM51	Total value of contracts using Broader Outcomes targets in procurement	[↑ / → / ↓ / —]
Organisational Capability	ODM52	% of staff that have completed sustainability training	[↑ / → / ↓ / —]
Organisational Capability	ODM53	Increased Central Government recognition of issues faced by growth councils (including recognition of and response to investment / funding challenges)	[↑ / → / ↓ / —]
Organisational Capability	ODM54	In the city centre, increases in: • Footfall • Residential offering • Commercial activity • Recognition as a 'centre for the Bay of Plenty region' • Scale of 'regional offering'	[↑ / → / ↓ / —]

Organisational Capability	ODM55	Increase in economic impact for the city and sub-region	[↑ / → / ↓ / —]
Organisational Capability	ODM56	Our communities feel well informed about and supported through any changes resulting from reform processes that impact local government	[↑ / → / ↓ / —]

DRAFT

Partnership with Tangata Whenua

Tau ake rā te moana nei,
E papaki kau ana ki te ākau tangata,
Kakenga waka, ka mauru te tohu
Ki te arearenga o Mauao
He pou herenga mōu, he pou hononga mōu
Kia herea ki te tika, kia herea ki te pono
Kia mau, kia ita, kia ū Haumi e, hui e, taiki e!

As council reflects on the 2025/26 year, we do so in the spirit of Matariki, a time to remember those who have passed, to celebrate the present, and to look with hope toward the future. Council acknowledges those who have journeyed beyond the horizon during the past year. This year, council continued to work alongside tangata whenua as we strive to build a city that honours our shared past, strengthen relationships, while supporting opportunities for future generations.

National reforms across water services, resource management and local government created challenges for Council and prompted us to think differently about how we work alongside our communities and with tangata whenua. While change can create uncertainty, it also presents an opportunity to strengthen relationships, reaffirm shared values and continue building partnerships founded on trust, respect and a shared vision for Tauranga Moana. Council navigated the complexities of establishing a new regional water organisation. Although the journey began with differing expectations around tangata whenua participation, ongoing kōrero, partnership and a willingness to work together, helped ensure tangata whenua representation became embedded within the emerging governance and engagement arrangements.

These discussions initiated a comprehensive review of council's tangata whenua engagement arrangements. While our relationship with tangata whenua has continued to grow over the past 25 years, relationships must also evolve to meet changing expectations and opportunities. The review reaffirmed the genuine commitment of both Council and tangata whenua to work in partnership while identifying opportunities to provide greater clarity around roles, responsibilities and shared decision-making, and provides a foundation for the next chapter of our relationship. Significant weather events this year impacted our taonga, whānau, marae, iwi and hapū. In response, relationships built over many years became especially important. Te Pou Takawaenga worked alongside tangata whenua, emergency response teams and Council colleagues to support recovery efforts, coordinate assistance and maintain strong communication with affected communities. Supporting marae and iwi through recovery was a key focus throughout the year and remains ongoing.

Council increased investment in the Kaupapa Māori Event Fund which enabled a growing programme of events celebrating the unique identity and cultural richness of Tauranga Moana. The fund supported Matariki celebrations, the Tauranga Moana Tangata Whenua Festival and other kaupapa that brought communities together. Tauranga was also proud to host Te Mana Kuratahi and Te Tāwharau o Ngā Waka, welcoming thousands of performers, whānau and supporters from across Aotearoa.

Throughout the year, Te Rangapū Mana Whenua o Tauranga Moana continued to provide strong collective leadership on behalf of iwi and hapū. Their guidance across council policy, strategic projects, Local Water Done Well, papakāinga initiatives and other key work programmes was key in council's decision making.

A key priority for Council has been identifying ways to support housing development on Māori land. Through the reprioritisation of existing funding, Council established the new Papakāinga Housing Fund. This fund is designed to help remove key barriers currently faced by Māori land trusts and enable the progression of papakāinga and other housing developments on Māori land.

Te Pou Takawaenga continued to support key engagement and partnership across council to deliver significant outcomes despite operating below full capacity following the vacancy of the Kaihautū position. As the review of how council conducts tangata whenua engagement arrangements evolve, we look forward to appointing a new Kaihautū to help lead the next phase of this work.

The strength of Council's partnership with tangata whenua is reflected not only in projects and milestones, but in the relationships that continue to grow between Council and tangata whenua. The relationship has been shaped by history, tested by change and strengthened through a shared commitment to continue moving forward together. Together, we remain committed to building a Tauranga Moana that honors its past, celebrates its people and creates a future we can all be proud to leave for generations to come.

Nāu te rourou, nāku te rourou, ka ora ai te iwi.
With your food basket and my food basket, the people will thrive.

03 - Groups of Activities

■ *Insert section divider here*

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How to read this section

Our performance management is a core activity for Tauranga City Council and is focused on delivering results for our community and the city of Tauranga.

This section reports on the services we delivered during 2025/26, how those services performed, and what they cost. The information is organised by Groups of Activities, which bring together related council services and activities.

Each Group of Activities includes a summary of what we do, how the activity affects the community, financial information, and service performance results against the levels of service and targets in the 2024–2034 Long-term Plan.

The performance tables show the previous year's result, the 2025/26 target, and the 2025/26 actual result. Results are reported as achieved, not achieved, not measured, or off track within 5%, based on the methodology below.

The Groups of Activities reported in this section are:

- Transportation
- Water Supply
- Wastewater
- Stormwater
- Sustainability and Waste
- City and Infrastructure Planning
- Community Services
- Community, People and Relationships
- Economic Development
- Emergency Management
- Regulatory and Compliance
- Spaces and Places
- Support Services

Overall results – non-financial performance measures

The infographic below summarises council's service performance results for 2025/26 across all Groups of Activities. Detailed results and commentary are provided in each activity group section that follows.

■ *Insert results infographic here*

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Transportation

What we do

The Transportation activity manages Tauranga's transportation network, improving road safety and ensuring people enjoy easy access to different modes of transport. The activity operates and maintains local roads (including streetlights, bridges, footpaths, traffic signals, sumps, berms, bus shelters, parking buildings and parking machines), and monitors crash statistics to identify problem areas and determine solutions. Resilience of our transport network is supported by identifying the impacts of land use, growth and development on the network and parking resource, and identifying where future upgrades or control are required. The activity invests in walking and cycling projects, public transport projects and education to encourage greater use of more sustainable transport modes.

The transport system is essential for the wellbeing of our community as it allows people to move around our city, be connected to others, access key activities (work, school, sports facilities etc) as well as maintaining economic vitality in Tauranga through the movement of goods and services.

A well-functioning transport system is key to a healthy, thriving and vibrant city.

The transport network is a key contributor to emissions for our city and therefore is a key component of reducing emissions through reducing congestion, use of alternative modes and de-carbonisation of the vehicle fleet over the next 10-20 years.

How this affects you

This activity contributes to the efficient and safe movement of people and goods on our local road network, providing better transport choices, connecting communities, and supporting businesses that operate across the city.

Significant Capital Projects - Transportation

[illegible]

Funding Impact Statement 2025/26 - Transportation

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	52,176	64,141		(64,141)	
Targeted Rates	2,501	2,694		(2,694)	
Subsidies and Grants for Operating Purposes	57,711	83,607		(83,607)	
Fees and Charges	5,945	6,669		(6,669)	
Internal Charges and Overheads Recovered	(1,404)	(1,392)		1,392	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,923	4,019		(4,019)	
Total Sources of Operating Funding (A)	120,852	159,738	0	(159,738)	
Applications of Operating Funding					
Payments to Staff and Suppliers	99,708	108,733		(108,733)	
Finance Costs	8,950	10,065		(10,065)	
Internal Charges and Overheads Applied	21,756	22,671		(22,671)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	130,414	141,469	0	(141,469)	
Surplus/(Deficit) of Operating Funding (A-B)	(9,562)	18,269	0	(18,269)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	60,695	99,010		(99,010)	
Development and Financial Contributions	5,153	4,527		(4,527)	
Increase/(Decrease) in Debt	39,479	13,510		(13,510)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	105,327	117,047	0	(117,047)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	65,856	83,132		(83,132)	
- to improve level of service	26,106	31,273		(31,273)	
- to replace existing assets	25,804	28,963		(28,963)	
Increase/(Decrease) in reserves	(22,001)	(8,052)		8,052	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	95,765	135,316	0	(135,316)	
Surplus/(Deficit) of Capital Funding (C-D)	9,562	(18,269)	0	18,269	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

Actual 2026 results reflect a revised group of activity structure following an internal restructure. Some amounts have been presented under

different groups of activities compared with the original LTP.



Service performance measures: Transportation

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide a transport network that is safe to use	The change from the previous year in the number of deaths and serious injury crashes on the local road network expressed as a number (DIA measure)	-3 (34) Reducing Achieved	0	[2025/26 actual]
We will provide an efficient transport network, minimising all-day congestion	Average speed across key parts of the transport network (free flow speed = 59k/hr)	29km/h Achieved	29km/h	[2025/26 actual]
We will provide an efficient transport network, minimising all-day congestion	Duration of peak across the transport network (where traffic is travelling at 50% of free flow speed of 59k/hr)	402 min Not achieved	330min	[2025/26 actual] *
<i>During the year we moved to a new system (Mooven) to calculate travel speeds across the network. With the retirement of 3G, this move was crucial to ensure we could still capture this data. The way in which Mooven works is through a cloud-based AI platform that enables the system to calculate data – TO BE UPDATED when results are in.</i> * Hewletts Road (between Aerodrome Road and Totara Street); Turret Road/15th Avenue (between Hairini Bridge and Fraser Street); Cameron Road (between 15th Avenue and Elizabeth Street); Totara Street (between Hull Road and Hewletts Road)				
We will provide an efficient transport network with reliable journey times	Travel times are reliable during peak hours (95% of trips should occur within +/- 25% of the average duration)	95% (+/-42%) Not achieved	A variation of no more than 25%	[2025/26 actual]
We will provide a well-maintained and fit-for-purpose road and footpath network, and well-utilised and	Average quality of ride of the sealed road network as measured by Smooth Travel Exposure e.g. percentage of smooth travel exposure	89% Not achieved	92-93%	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
available city centre parking	(DIA measure)			
We will provide a well-maintained and fit-for-purpose road and footpath network, and well-utilised and available city centre parking	Percentage of footpaths that fall within the level of service standard for the condition of footpaths set out in the asset management plan (less than or equal to 1.5m of grade 4 or 5 faults per km of footpath) (DIA measure)	99% Achieved	98-100%	[2025/26 actual]
We will provide a well-maintained and fit-for-purpose road and footpath network, and well-utilised and available city centre parking	The percentage of the sealed local road network that is resurfaced (DIA measure)	4.6% Achieved	>4%	[2025/26 actual]
We will provide a well-maintained and fit-for-purpose road and footpath network, and well-utilised and available city centre parking	The percentage of customer service requests relating to roads and footpaths responded to within 7 calendar days (DIA measure)	92% Achieved	85%	[2025/26 actual]
When customer service requests (CCMs) are received, the council does not issue an automatically generated email or text to acknowledge them. Instead, response time is recorded from when the assigned person begins actioning the request. For example, if a CCM is submitted about a pothole, it is sent directly to the maintenance contractor. Their key performance indicator (KPI) for rectification is four hours for arterial roads and 24 hours for all other roads.				
We will provide a well-maintained and fit-for-purpose road and footpath network, and well-utilised and available city centre parking	Average weekday city centre on-street and off-street parking occupancy rate	79% Achieved	75% - 85%	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will promote safe and sustainable transport options and support walking/cycling programmes	Number of people 16 years or older participating in walking, cycling, and road safety education programmes and initiatives	1,072 Achieved	250	[2025/26 actual]
We will promote safe and sustainable transport options and support walking/cycling programmes	Number of children under 16 participating in walking, cycling and road safety programmes and initiatives	15,936 Achieved	10,000	[2025/26 actual]
We will promote safe and sustainable transport options and support walking/cycling programmes	The proportion of people who journey to work by active modes (walking/jogging/cycling) (Source: Annual Residents Survey)	5% Achieved	7%	[2025/26 actual]
We will promote safe and sustainable transport options and support walking/cycling programmes	The proportion of people who journey to work by public transport (Source: Annual Residents Survey)	2% Achieved	3%	[2025/26 actual]

Water Supply

What we do

The Water Supply activity provides residents and businesses of Tauranga City with drinking water. Water is a primary resource for living, economic activity, and firefighting.

The Water Supply activity will:

- Manage our water supply catchments which protect source water, abstract and treat raw water from source streams and produce drinking water of suitable quality and quantities. The supply of water is managed in accordance with the Water Safety and Asset Management Plans to meet legislative requirements.
- Distribute drinking water to the point of supply where it meets specific flow, pressure and quality standards.
- Efficiently operate, maintain and renew council's water assets with a replacement cost in excess of \$600 million.
- Plan and deliver timely infrastructure assets to meet future water supply requirements for our growing city.
- Educate our community about water, wastewater and stormwater conservation, and source water in an environmentally acceptable way that acknowledges and respects the values that tangata whenua place on water resources, and to give effect to Te Mana o te Wai, which is about recognising the vital importance of clean, healthy water for maintaining the health of our waterbodies, freshwater ecosystems and the communities that rely upon them for their sustenance and wellbeing.

How this affects you

The Water Supply activity provides a high quality, efficient and reliable water supply that is affordable, protects public health and safety, and meets the levels of service for customers in residential, rural residential and commercial/industrial areas.

It also involves managing the effects of population growth on our water supply systems and water demands and providing sustainable long-term solutions.

Significant Capital Projects - Water Supply

[illegible]

Funding Impact Statement 2025/26 - Water Supply

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	0	0		0	
Targeted Rates	42,310	48,196		(48,196)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	1,688	913		(913)	
Internal Charges and Overheads Recovered	0	0		0	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	43,998	49,109	0	(49,109)	
Applications of Operating Funding					
Payments to Staff and Suppliers	21,140	21,042		(21,042)	
Finance Costs	13,602	15,051		(15,051)	
Internal Charges and Overheads Applied	5,532	5,857		(5,857)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	40,274	41,950	0	(41,950)	
Surplus/(Deficit) of Operating Funding (A-B)	3,724	7,159	0	(7,159)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	384	731		(731)	
Development and Financial Contributions	12,292	13,624		(13,624)	
Increase/(Decrease) in Debt	20,881	38,803		(38,803)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	33,557	53,158	0	(53,158)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	16,923	25,922		(25,922)	
- to improve level of service	8,932	12,379		(12,379)	
- to replace existing assets	15,674	21,466		(21,466)	
Increase/(Decrease) in reserves	(4,248)	550		(550)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	37,281	60,317	0	(60,317)	
Surplus/(Deficit) of Capital Funding (C-D)	(3,724)	(7,159)	0	7,159	
Funding Balance ((A-B)+(C-D))	0	0	0	0	



Service performance measures: Water Supply

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual	
We will manage the average consumption of drinkable water	The average daily consumption of drinking water per resident (DIA measure)	259 litres Achieved	≤ 300 litres	[2025/26 actual]	
We will manage the average consumption of drinkable water	The annual peak daily consumption of drinking water per resident (DIA Measure)	313 litres Achieved	≤ 400 litres	[2025/26 actual]	
We will manage the average consumption of drinkable water	The percentage of residents who are aware of ways they can conserve water and have taken steps to do so (Source: Annual Residents Survey)	82% Not achieved	≥ 85%	[2025/26 actual]	
We will manage the average consumption of drinkable water	The percentage of real water loss from Tauranga City Council's networked reticulation system (includes real losses through leaks in the network, non-revenue water and apparent losses through metering inaccuracies or water theft) (DIA measure)	15.1% Achieved	≤ 18%	[2025/26 actual] *	
*Non-revenue water loss includes real loss, unbilled consumption, customer meter under-registration, plus unauthorised consumption (theft or illegal use)					
We will provide a water supply network across the city, delivering safe drinking water that meets drinking water standards	Compliance with the Drinking Water Standards for New Zealand and the Drinking Water Quality Assurance Rules (DIA measure)	100% Achieved	100%	[2025/26 actual]	
The results below expand on the compliance drinking water standard above to break down the drinking water assurance compliance rules, bacterial, protozoal and microbiological.					
We will provide a water supply network across the city, delivering safe	The extent to which Council's drinking water supply complies with T3 of the Drinking Water Quality Assurance Rules (bacterial rules) (DIA measure)	All met Achieved	[2025/26 target]	[2025/26 actual]	

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual	
drinking water that meets drinking water standards	The extent to which Council's drinking water supply complies with T3 of the Drinking Water Quality Assurance Rules (protozoal rules)	All met	Achieved	[2025/26 target]	[2025/26 actual]
	(DIA measure)				
	The extent to which Council's drinking water supply complies with D3.29 of the Drinking Water Quality Assurance Rules (microbiological monitoring rule)	All met	Achieved	[2025/26 target]	[2025/26 actual]
	(DIA measure)				
We will supply safe drinking water that meets customer expectations for clarity, taste, odour, pressure, and continuity	The total number of complaints (expressed per 1000 connections to Council's network) for any of the following: (a) drinking water clarity; (b) drinking water taste; (c) drinking water odour; (d) drinking water pressure or flow; (e) continuity of supply; and (f) the local authority's response to any of these issues (DIA measure)	10.27 Not achieved	≤ 10	[2025/26 actual]	
We will supply safe drinking water that meets customer expectations for clarity, taste, odour, pressure, and continuity	Where Council attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured: Attendance for callouts: from the time Council receives notification to the time service personnel reach the site: • Urgent callouts (DIA Measure)	34 min Achieved	≤ 90 min	[2025/26 actual]	
We will supply safe drinking water that meets customer expectations for clarity, taste, odour,	Where Council attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:	6 hr 40 min Achieved	≤ 24h	[2025/26 actual]	

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual	
pressure, and continuity	Attendance for callouts: from the time Council receives notification to the time service personnel reach the site: • Non urgent callouts (DIA measure)				
We will supply safe drinking water that meets customer expectations for clarity, taste, odour, pressure, and continuity	Resolution of callouts from the time Council receives a notification to the time service personnel confirm resolution of the fault or interruption. • Urgent callouts (DIA measure)	2 hr 27 min Achieved	≤ 5hr	[2025/26 actual]	
Median resolution time for non-urgent callouts from notification to resolution (DIA measure)	Resolution of callouts from the time Council receives a notification to the time service personnel confirm resolution of the fault or interruption • Non urgent callouts (DIA measure)	17 hr 33 min Achieved	≤ 28hr	[2025/26 actual]	

Wastewater

What we do

The Wastewater activity provides a network of infrastructure to manage sewage, protecting public health and the natural environment.

The activity collects wastewater from all connected properties in the city and transports it to two treatment plants. The wastewater receives tertiary treatment to a high-quality effluent standard and is then discharged to the ocean via wetlands and ultraviolet disinfection.

Te Maunga Wastewater Treatment Plant is being upgraded to accommodate the additional flow and load resulting from our city's growth while the Chapel Street plant is optimised to accommodate current flows and loads.

The network will be efficiently operated and maintained while assets are renewed and replaced to provide timely delivery of requirements for our growing city.

How this affects you

The safe removal of wastewater from every connected property in the city protects public health and mitigates the risks of pollution and disease associated with wastewater. The Wastewater activity aims to ensure that a high-quality discharge is returned to the environment which meets community expectations, environmental standards and gives effect to Te Mana o te Wai.

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Significant Capital Projects - Wastewater

[illegible]

Funding Impact Statement 2025/26 - Wastewater

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	0	0		0	
Targeted Rates	48,200	50,974		(50,974)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	3,234	3,446		(3,446)	
Internal Charges and Overheads Recovered	874	767		(767)	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	52,308	55,187	0	(55,187)	
Applications of Operating Funding					
Payments to Staff and Suppliers	23,415	22,621		(22,621)	
Finance Costs	9,425	9,686		(9,686)	
Internal Charges and Overheads Applied	7,403	7,724		(7,724)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	40,243	40,031	0	(40,031)	
Surplus/(Deficit) of Operating Funding (A-B)	12,065	15,156	0	(15,156)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	10,698	11,062		(11,062)	
Increase/(Decrease) in Debt	5,963	7,027		(7,027)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	16,661	18,089	0	(18,089)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	30,522	31,762		(31,762)	
- to improve level of service	4,322	3,445		(3,445)	
- to replace existing assets	20,120	22,145		(22,145)	
Increase/(Decrease) in reserves	(26,238)	(24,107)		24,107	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	28,726	33,245	0	(33,245)	
Surplus/(Deficit) of Capital Funding (C-D)	(12,065)	(15,156)	0	15,156	
Funding Balance ((A-B)+(C-D))	0	0	0	0	



Service performance measures: Wastewater

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide a reliable, well-maintained wastewater system that is available to all serviced zones and meets the expectations of our community	The number of dry weather wastewater overflows from the wastewater system, expressed per 1000 connections to the system (DIA measure)	0.73 Achieved	≤2	[2025/26 actual]
We will provide a reliable, well-maintained wastewater system that is available to all serviced zones and meets the expectations of our community	Council's compliance with the resource consents for discharge from the sewerage system, measured by the number of: abatement notices, infringement notices, enforcement orders and convictions received by Council in relation to those resource consents (DIA measure)	Nil Achieved	Nil	[2025/26 actual]
We will provide a reliable, well-maintained wastewater system that is available to all serviced zones and meets the expectations of our community	The total number of complaints received by Council about any of the following: sewage odour, sewerage system faults, sewerage system blockages, and the Council's response to issues with its sewerage system, expressed per 1000 connections to the sewerage system (DIA measure)	3.86 Achieved	≤10	[2025/26 actual]
We will provide emergency response to sewage overflows, to minimise the risk of safety to persons or damage to property	Where Council attends to sewerage overflows resulting from a blockage or other fault in the sewerage system, the following median response times are measured: a) attendance time: from the time that Council receives notification to the time that service personnel reach the site (DIA measure)	29 min Achieved	≤ 90 min	[2025/26 actual]
We will provide emergency response to sewage overflows, to minimise the risk of safety to persons or damage to property	Where Council attends to sewerage overflows resulting from a blockage or other fault in the sewerage system, the following median response times are measured:	2 hr 33 min Achieved	≤ 5 hr	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
	b) resolution time: from the time that Council receives notification to the time that service personnel confirm resolution of the blockage or other fault (DIA measure)			

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Stormwater

What we do

This activity manages stormwater in an environmentally acceptable way to protect public health and safety whilst managing the effects of population growth. It provides sustainable long-term solutions, acknowledging Te Mana o te Wai and respecting the values tangata whenua place on water resources. The stormwater planning for stormwater management is based on the key requirement to service new development areas as well as intensification of existing areas to service a growing population.

How this affects you

This activity manages stormwater through infrastructure to receive, treat and dispose of stormwater through a network of soakage systems, pipes, open drains, treatment devices, secondary flow paths, and natural assets. In addition, this activity utilises planning mechanisms such as the City Plan and education activities.

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Significant Capital Projects - Stormwater

[illegible]

Funding Impact Statement 2025/26 - Stormwater

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	29,607	30,150		(30,150)	
Targeted Rates	614	643		(643)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	4	4		(4)	
Internal Charges and Overheads Recovered	0	0		0	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	30,225	30,797	0	(30,797)	
Applications of Operating Funding					
Payments to Staff and Suppliers	10,697	11,160		(11,160)	
Finance Costs	7,864	8,452		(8,452)	
Internal Charges and Overheads Applied	3,186	3,320		(3,320)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	21,747	22,932	0	(22,932)	
Surplus/(Deficit) of Operating Funding (A-B)	8,478	7,865	0	(7,865)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	4,240	3,756		(3,756)	
Increase/(Decrease) in Debt	6,251	6,983		(6,983)	
Gross Proceeds from the Sale of Assets	1,316	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	11,807	10,739	0	(10,739)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	11,311	10,621		(10,621)	
- to improve level of service	6,255	7,632		(7,632)	
- to replace existing assets	1,154	1,197		(1,197)	
Increase/(Decrease) in reserves	1,565	(846)		846	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	20,285	18,604	0	(18,604)	
Surplus/(Deficit) of Capital Funding (C-D)	(8,478)	(7,865)	0	7,865	
Funding Balance ((A-B)+(C-D))	0	0	0	0	



Service performance measures: Stormwater

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide a stormwater system that avoids impact on the environment	Council's compliance with resource consents for discharge from its stormwater system measured by the number of abatement notices, infringement notices, enforcement orders, and convictions received in relation to those resource consents (DIA measure)	1 Not achieved	Nil	[2025/26 actual]
We will provide an effective conveyance and treatment network for managing stormwater to ensure the safety of our community and meet their expectations	The number of flooding events (A flooding event refers to an overflow of stormwater that enters a habitable floor (meaning a building, including a basement, but does not include garden sheds or garages)) (DIA measure)	0 Achieved	0	[2025/26 actual]
We will provide an effective conveyance and treatment network for managing stormwater to ensure the safety of our community and meet their expectations	For each flooding event, the number of habitable floors affected, expressed per 1000 connections to the stormwater system (DIA measure)	0 Achieved	≤1	[2025/26 actual]
We will provide a timely response to a flooding event	The median response time to attend a flooding event, measured from the time that council receives notification to the time that service personnel reach the site (DIA measure)	20 min Achieved	≤ 90 min	[2025/26 actual]
We will provide a timely response to a flooding event	The median response time to attend a flooding event, measured from the time that council receives notification to the time that service personnel resolve the problem (DIA measure)	1 hr 3 min Achieved	≤ 8 hr	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide an effective conveyance and treatment network for managing stormwater to ensure the safety of our community and meet their expectations	The number of complaints received by council about the performance of the stormwater system, expressed per 1000 properties connected to the system (DIA measure)	1.85 Achieved	≤2	[2025/26 actual]

Sustainability and Waste

What we do

The Sustainability and Waste activity enables council and our community to take action to improve our sustainability performance and contributes to economic, social, cultural and environmental wellbeing through:

- reducing and recovering waste within our city
- reducing resource (energy and water) consumption and carbon emissions within council operations
- building resilience to climate change across the city and council operations
- empowering our community to reduce emissions and prepare for a changing climate through communication and behavioural change programmes
- supporting the council and community members to incorporate sustainability considerations into decision-making processes
- collecting information and data to enable effective decision-making
- providing comprehensive waste programmes
- managing and monitoring historic and existing waste facilities
- planning to ensure future Tauranga residents have adequate services and facilities to better manage waste and further reduce waste to landfill
- creating and implementing relevant legislation and by-laws.

How this affects you

The Sustainability and Waste activity supports both council and our community to improve its sustainability performance and ensure the protection of public health, culture, and the environment while development occurs in a sustainable manner. This activity aims to achieve the outcomes of the 2022 Waste Management and Minimisation Plan (WMMP), the Climate Action and Investment Plan, and council's Sustainability Approach and Implementation Plan.

The provision of kerbside recycling, effective management of waste facilities, and sustainability and climate-related actions aims to ensure the economic, social, cultural and environmental wellbeing of our community. We are also actively working with hapū and iwi on how we manage and improve this activity in the future.

Significant Capital Projects - Sustainability and Waste

[illegible]

Funding Impact Statement 2025/26 - Sustainability and Waste

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	7,253	9,569		(9,569)	
Targeted Rates	14,151	15,077		(15,077)	
Subsidies and Grants for Operating Purposes	1,380	1,414		(1,414)	
Fees and Charges	408	432		(432)	
Internal Charges and Overheads Recovered	0	0		0	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	23,192	26,492	0	(26,492)	
Applications of Operating Funding					
Payments to Staff and Suppliers	19,472	21,204		(21,204)	
Finance Costs	243	594		(594)	
Internal Charges and Overheads Applied	3,692	3,872		(3,872)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	23,407	25,670	0	(25,670)	
Surplus/(Deficit) of Operating Funding (A-B)	(215)	822	0	(822)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	5,457	8,069		(8,069)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	5,457	8,069	0	(8,069)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	3,783	7,345		(7,345)	
- to replace existing assets	1,125	293		(293)	
Increase/(Decrease) in reserves	334	1,253		(1,253)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	5,242	8,891	0	(8,891)	
Surplus/(Deficit) of Capital Funding (C-D)	215	(822)	0	822	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

Actual 2026 results reflect a revised group of activity structure following an internal restructure. Some amounts have been presented under

different groups of activities compared with the original LTP.



Service performance measures: Sustainability and Waste

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide collection services supported by behaviour change programmes that lead to a reduction in waste sent to landfill	Percentage of residents that are neutral or satisfied with council's kerbside waste collection services (Source: Annual Residents Survey)	96% Achieved	75%	[2025/26 actual]
We will provide a waste transfer station that provides opportunities to reduce waste sent to landfill	Tonnes of waste processed at Te Maunga Transfer Station and disposed to landfill	30,901 tonnes Achieved	33,212 tonnes	[2025/26 actual]
We will provide collection services supported by behaviour change programmes that lead to a reduction in waste sent to landfill	Annual per capita household kerbside waste volumes disposed to landfill	113 kg Achieved	110kg	[2025/26 actual]
We will do our part in limiting global warming and reach net zero greenhouse gas emissions by 2050	Percentage of council's scopes 1 and 2 emissions reduced (compared to 2019 base year levels)	43% Achieved	25.2%	[2025/26 actual] *
* Quantifying GHG emissions is subject to inherent uncertainty because the scientific knowledge and methodologies to determine the emissions factors and processes to calculate or estimate quantities of GHG sources are still evolving, as are GHG reporting and assurance standards.				

City and Infrastructure Planning

What we do

The City and Infrastructure Planning activity is responsible for the preparation of the City Plan, plan changes, and implementation issues within the statutory requirements of the Resource Management Act 1991, urban growth planning, and technical input into the SmartGrowth partnership. This includes responsibility for leading greenfield structure planning and intensification spatial planning. The activity provides professional policy and technical advice to council on national, regional, sub-regional and local planning and growth management issues and practice, monitors national, sub-regional and local population and land-use trends, and is responsible for growth funding through development contributions, developer agreements and new funding sources such as Infrastructure Funding and Financing (IFF) levies.

How this affects you

The City and Infrastructure Planning activity has an active role in promoting sustainable management of Tauranga's natural and physical resources for existing and future communities. We take an integrated land use and infrastructure approach to managing our city's current and future population and urban growth.

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Significant Capital Projects - City and Infrastructure Planning

[illegible]

Funding Impact Statement 2025/26 - City and Infrastructure Planning

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	10,930	11,677		(11,677)	
Targeted Rates	0	0		0	
Subsidies and Grants for Operating Purposes	115	118		(118)	
Fees and Charges	1,180	1,208		(1,208)	
Internal Charges and Overheads Recovered	0	0		0	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	12,225	13,003	0	(13,003)	
Applications of Operating Funding					
Payments to Staff and Suppliers	10,814	11,126		(11,126)	
Finance Costs	290	319		(319)	
Internal Charges and Overheads Applied	1,804	1,970		(1,970)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	12,908	13,415	0	(13,415)	
Surplus/(Deficit) of Operating Funding (A-B)	(683)	(412)	0	412	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	1,805	1,671		(1,671)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	1,805	1,671	0	(1,671)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	0	0		0	
- to replace existing assets	0	0		0	
Increase/(Decrease) in reserves	1,122	1,259		(1,259)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	1,122	1,259	0	(1,259)	
Surplus/(Deficit) of Capital Funding (C-D)	683	412	0	(412)	
Funding Balance ((A-B)+(C-D))	0	0	0	0	



Service performance measures: City and Infrastructure Planning

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will deliver and monitor a planning framework for the city that provides sufficient development capacity to accommodate ongoing growth	There will be sufficient (as defined in the National Policy Statement on Urban Development) residential zoned land provided with development capacity for at least:: 1) 3 years, 2) 10 years, 3) and 30 years	Not achieved	Not achieved *	[2025/26 actual]
		Not achieved		
We will deliver and monitor a planning framework for the city that provides sufficient development capacity to accommodate ongoing growth	There will be sufficient business zoned land provided with development capacity for at least: 1) 3 years, 2) 10 years, 3) and 30 years	Not achieved	Achieved	[2025/26 actual]
		Not achieved		

* While we continue to progress toward an Achieved target, targets are set realistically.

Community Services

Activities include

- Arts and culture
- City centre development and partnerships
- Community development
- Libraries
- Venues and events

What we do

We educate and support community organisations and internal teams. We also:

- manage the Tauranga Heritage Collection, Baycourt Community and Arts Centre, the Historic Village, and The Cargo Shed
- help fund Tauranga Art Gallery and The Elms
- manage relationship agreements with Creative Bay of Plenty and The Incubator
- add economic value to the city centre through the implementation of the City Centre Action and Investment Plan
- increase collaboration with the private sector to support opportunities for the growth and development of our city centre
- encourage and facilitate collaboration to ensure the most effective use of resources, and innovative solutions to community issues
- build and maintain partnerships in the local creative sector
- work to help build a city centre that is a great place to live, work, learn and play
- provide community hubs and resources for information, reading and recreation programmes, events and learning opportunities to engage our community
- approve events in council's public open spaces (parks, roads etc.)
- provide financial and development support to arts, culture and heritage organisations, and events
- provide civic events such as ANZAC Day commemorations.

How this affects you

Community Services activities include arts and culture, our city centre development and partnerships, community development, libraries, venues and events. These activities improve social equity while building a sense of community, mana and regional identity. Arts, culture and heritage gives voice to our community, creating a sense of community pride and belonging, and creates accessible opportunities for our community to engage with, and participate in, a wide range of experiences. Our city centre development adds economic value through Te Manawataki o Te Papa (Tauranga's new civic precinct), the waterfront development, and the Memorial Park project. Our aim is to build a city centre that is a great place to live, work, learn and play, and encourage a sense of pride and ownership. Our community development activity increases capacity within our community so we can build strong, resilient, sustainable communities that celebrate our people and what they do. Our libraries are safe, warm, and vibrant places to access a wide variety of books, magazines, access to local and international news, audio recorded books and a good internet connection. Events can build feelings of belonging, identity and a sense of pride and help to grow awareness of our culture and diverse community. They also help increase the visitor market and support talent attraction, making Tauranga a desirable destination for new residents.

Significant Capital Projects - Community Services

[illegible]

Funding Impact Statement 2025/26 - Community Services

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	38,587	41,876		(41,876)	
Targeted Rates	0	0		0	
Subsidies and Grants for Operating Purposes	172	176		(176)	
Fees and Charges	1,650	1,716		(1,716)	
Internal Charges and Overheads Recovered	(388)	(388)		388	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	40,021	43,380	0	(43,380)	
Applications of Operating Funding					
Payments to Staff and Suppliers	32,149	32,412		(32,412)	
Finance Costs	1,846	2,468		(2,468)	
Internal Charges and Overheads Applied	8,899	9,477		(9,477)	
Other Operating Funding Applications	22	23		(23)	
Total Applications of Operating Funding (B)	42,916	44,380	0	(44,380)	
Surplus/(Deficit) of Operating Funding (A-B)	(2,895)	(1,000)	0	1,000	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	32,140	33,823		(33,823)	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	13,496	14,367		(14,367)	
Gross Proceeds from the Sale of Assets	6,210	0		0	
Lump Sum Contributions	9,851	10,123		(10,123)	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	61,697	58,313	0	(58,313)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	73,218	63,132		(63,132)	
- to replace existing assets	5,006	2,226		(2,226)	
Increase/(Decrease) in reserves	(19,422)	(8,045)		8,045	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	58,802	57,313	0	(57,313)	
Surplus/(Deficit) of Capital Funding (C-D)	2,895	1,000	0	(1,000)	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

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different groups of activities compared with the original LTP.



Service performance measures: Community Services

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
Arts and Culture We will facilitate, support, and advocate for the arts, culture and heritage in Tauranga	Percentage of residents satisfied or neutral that Tauranga has a rich and diverse arts scene, culture, and heritage (Source: Annual Residents Survey)	73% Achieved	60%	[2025/26 actual]
Community Development We will facilitate social outcomes by working with other organisations and coordinate approaches to enable community-led initiatives and community capacity building	Percentage of available grant funding awarded to community organisations	102% Achieved	>95%	[2025/26 actual]
Community Development We will facilitate social outcomes by working with other organisations, and coordinate approaches to enable community-led initiatives and community capacity building	Number of stakeholder interactions with community organisations	1,247 Achieved	1150	[2025/26 actual]
Libraries Library spaces are community hubs for place making in the city centre and neighbourhood centres	Percentage of residents satisfied with library services (Source: Annual Residents Survey)	88% Achieved	85%	[2025/26 actual]
Libraries Library spaces are community hubs for place making in the	Visits to council libraries (all four combined)	642,451 Achieved	660,000	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
city centre and neighbourhood centres				
Libraries Library spaces are community hubs for place making in the city centre and neighbourhood centres	Number of participants in all programmes	36,203 Achieved	Increasing (	[2025/26 actual]
Libraries We will provide digital resource for information, reading, and recreation	Total number of virtual visits	1,117,858 Achieved	1,050,000	[2025/26 actual]
Venues and Events We will deliver, support, and advocate for events in Tauranga	Percentage of residents satisfied with the range and frequency of event experiences in Tauranga (Source: Annual Residents Survey)	66% Not achieved	75%	[2025/26 actual]
Venues and Events We will provide a network of arts, cultural, and events spaces in Tauranga	Percentage of residents satisfied with the accessibility and quality of Tauranga's arts, cultural, and events spaces (Source: Annual Residents Survey)	53% Not achieved	75%	[2025/26 actual]
City Centre Development and Partnerships We will provide a vibrant, accessible, and sustainable city centre	Percentage of residents satisfied with the city centre as the commercial and cultural heart of Tauranga (Source: Annual Residents Survey)	25% Not achieved	50%	[2025/26 actual]
City Centre Development and Partnerships	The average daily number of pedestrian movements in the city centre	13,786 Achieved	11,000	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide a vibrant, accessible, and sustainable city centre				
City Centre Development and Partnerships	The number of new civic buildings delivered with a minimum Green Star rating of 5 stars	1 Achieved	1	[2025/26 actual]

Community, People and Relationships

Activities include

- Community Relations
- Customer Services
- Democracy Services
- Te Pou Takawaenga Māori Unit

What we do

The Local Government Act 2002 provides Council with a broad purpose to make decisions and act by, and on behalf of communities. While elected members represent a geographic area of the city, they must make decisions that are in the best interests of the whole city. This requires elected members to make decisions that consider the wider context and the needs of both current and future generations.

Our Community, People and Relationships activity:

- supports our commissioners (and from 2024 our mayor and councillors), and staff to be effective, responsible and accountable decision-makers
- provides opportunities for all residents to participate in decision-making processes, and respond to official information and privacy requests
- runs local elections and carries out representation reviews
- responds to enquiries, information requests, registrations and payment transactions from the community
- communicates and engages with the community about council work in an open and transparent manner that builds trust and confidence
- coaches and advises staff internally about the best ways to communicate and engage
- supports the commissioners (or mayor and councillors) while facilitating council meetings to maintain strategic relationships between council, tangata whenua and the wider Māori community.

How this affects you

This activity includes Community Relations, Customer Services, Democracy Services and our Te Pou Takawaenga Māori Unit.

A key purpose of council is to enable democratic, local decision-making and action by, and on behalf of our communities, in an open and transparent manner, and to promote community wellbeing. Commissioners (and from 2024 our mayor and councillors) have a responsibility to consider how we are meeting community needs, both now and in the future. We connect people with council, helping communities understand how we work and how they can play a part in the decision-making that shapes our city.

Customer Services provide a first point of contact for those who need help with an issue or information relating to council services, process and policies. While many council services and information are available online, different segments of the community often prefer direct contact with council staff to resolve enquiries. This may be due to their social needs, age demographic, level of digital enablement or simply that a particular issue is complex and better resolved via direct contact. In future, the community hub in our city centre and in other neighbourhood locations will provide an integrated space for our library and service centre functions.

Te Pou Takawaenga drives our relationship and engagement with mana whenua to meet our desire to work in partnership. It also delivers on our obligations under the Local Government Act and other relevant legislation. We are developing and nurturing a partnership that enhances Tauranga by recognising our history, ensuring participation in all levels of decision-making and adopting the best aspects of kaupapa Māori approaches to planning, implementation and community development. A trusted relationship enables a strong understanding of opportunities to reflect this partnership in Tauranga.

Significant Capital Projects - Community, People and Relationships

[illegible]

Funding Impact Statement 2025/26 - Community, People and Relationships

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	0	0		0	
Targeted Rates	0	0		0	
Subsidies and Grants for Operating Purposes	3	3		(3)	
Fees and Charges	10	10		(10)	
Internal Charges and Overheads Recovered	12,393	11,682		(11,682)	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	12,406	11,695	0	(11,695)	
Applications of Operating Funding					
Payments to Staff and Suppliers	12,271	11,554		(11,554)	
Finance Costs	132	139		(139)	
Internal Charges and Overheads Applied	0	0		0	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	12,403	11,693	0	(11,693)	
Surplus/(Deficit) of Operating Funding (A-B)	3	2	0	(2)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	0	0		0	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	0	0	0	0	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	0	0		0	
- to replace existing assets	0	0		0	
Increase/(Decrease) in reserves	3	2		(2)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	3	2	0	(2)	
Surplus/(Deficit) of Capital Funding (C-D)	(3)	(2)	0	2	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

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different groups of activities compared with the original LTP.



Service performance measures: Community, People and Relationships

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
Customer Services– We will consult and engage with the community	Percentage of residents who are satisfied or neutral with the efforts of council in consulting and engaging directly with the community (Source: Annual Residents Survey)	55% Achieved	Increasing (	[2025/26 actual]
Customer Services – We will provide a service centre and a 24/7 contact centre to respond to enquiries	Percentage of face-to-face enquiries that are resolved at the first point of contact	98% Achieved	98%	[2025/26 actual]
Customer Services – We will provide a service centre and a 24/7 contact centre to respond to enquiries	Percentage of phone enquiries that are resolved at the first point of contact	90% Achieved	85%	[2025/26 actual]
Customer Services – We will provide a service centre and a 24/7 contact centre to respond to enquiries	Customers satisfaction with the service centre and contact centre is excellent (>45 NPS score)	Not measured Not measured	>45	[2025/26 actual]
Customer Services	Percentage of Land Information Memoranda provided within the 10-day statutory timeframe	99% Achieved	85%	[2025/26 actual]
Democracy Services – We will make decisions in the best interests of the city	Percentage of residents who are satisfied or neutral that the Council makes decisions in the best interests of the city (Source: Annual Residents Survey)	55% Achieved	Increasing (	[2025/26 actual]

Economic Development

Activities include

- Airport
- Economic Development
- Marine Precinct

What we do

We aim to improve economic opportunities for Tauranga, mostly through Priority One and Tourism Bay of Plenty. Our focus is on visitors, investors, business and skill attraction, skill development and supporting innovation. We provide a high-quality airport that is self-funding and generates income. We provide the marine precinct to deliver one of New Zealand's top facilities that will service the Bay (and wider New Zealand) efficiently and create a 'one-stop shop' for servicing the needs of the marine industry.

How this affects you

This activity includes our airport, economic development and marine precinct. Our investments improve prosperity for the whole community while building economic resilience and sustainability. The airport connects Tauranga with the rest of the country and the world, while our marine precinct provides a purpose-built marine servicing facility at Sulphur Point which is managed by council under the Vessel Works brand.

Significant Capital Projects - Economic Development

[illegible]

Funding Impact Statement 2025/26 - Economic Development

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	0	0		0	
Targeted Rates	5,347	5,616		(5,616)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	16,205	18,763		(18,763)	
Internal Charges and Overheads Recovered	(1,320)	(1,376)		1,376	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	20,232	23,003	0	(23,003)	
Applications of Operating Funding					
Payments to Staff and Suppliers	10,335	10,860		(10,860)	
Finance Costs	721	632		(632)	
Internal Charges and Overheads Applied	533	553		(553)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	11,589	12,045	0	(12,045)	
Surplus/(Deficit) of Operating Funding (A-B)	8,643	10,958	0	(10,958)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	2,921	5,756		(5,756)	
Gross Proceeds from the Sale of Assets	4,140	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	7,061	5,756	0	(5,756)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	7,292	5,756		(5,756)	
- to replace existing assets	2,379	103		(103)	
Increase/(Decrease) in reserves	6,033	10,855		(10,855)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	15,704	16,714	0	(16,714)	
Surplus/(Deficit) of Capital Funding (C-D)	(8,643)	(10,958)	0	10,958	
Funding Balance ((A-B)+(C-D))	0	0	0	0	



Service performance measures: Economic Development

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
Airport – We will provide airport customers with fit-for-purpose airport facilities	Percentage of the time airport operational infrastructure is available (safe and fully compliant with CAA regulations)	100% Achieved	99%	[2025/26 actual]
Economic Development – We are committed to enhancing Tauranga's reputation as a desirable visitor destination	Percentage of residents who believe the tourism sector makes a positive impact the community (Source: Annual Residents Survey)	85% Achieved	62%	[2025/26 actual]
Economic Development	Domestic and international tourism spending in the city	-2.2% Not achieved	Increasing	[2025/26 actual]
Economic Development – With our City Partners, we will foster economic development in Tauranga	The number of business support sessions conducted by the Tauranga Business Chamber with eligible business owners	249 Achieved	210	[2025/26 actual]
Economic Development	The percentage of knowledge-intensive jobs in Tauranga as a share of total jobs	29.7% Achieved	Increasing	[2025/26 actual]
Marine Precinct – We will provide the marine and fishing industries with efficient and reliable facilities in the Marine Precinct	Hardstand occupancy rate	Not Measured Not Measured	Increasing	Not Measured Not Measure
The Marine Precinct was sold in April 2025 and is no longer controlled by council.				

Emergency Management

What we do

Our emergency management activity works with communities, businesses and partners/ stakeholders (e.g. NZ Police, Fire & Emergency NZ, non-government organisations and community groups) to ensure effective resilience to, response to, and recovery from hazard events in Tauranga.

Central to this is an all-hazards, all risks, integrated and community-focused approach that prioritises:

- identifying, assessing and communicating hazards and risks to the community
- promoting and enabling our communities to be aware of, and resilient to hazard consequences
- preparing Tauranga City Council for its role of coordinating the response to, and recovery from, emergencies
- collaborating with partner agencies and organisations to be able to collectively support our communities during and after emergencies
- leading or supporting a city-wide response and coordination of relief for people and animals during an emergency
- enhancing Tauranga's capability to recover from emergencies.

How this affects you

Tauranga City Council is part of the Bay of Plenty Civil Defence Emergency Management (CDEM) group, along with the region's regional and district councils. The functions of the CDEM group includes the coordination of civil defence emergency management planning, delivering CDEM programmes and CDEM activities across the region, and carrying out risk management. The emergency management activity aims to increase community awareness, understanding, readiness, resilience, and participation in emergency management.

Significant Capital Projects - Emergency Management

[illegible]

Funding Impact Statement 2025/26 - Emergency Management

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	1,530	1,603		(1,603)	
Targeted Rates	176	180		(180)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	0	0		0	
Internal Charges and Overheads Recovered	0	0		0	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	0	0		0	
Total Sources of Operating Funding (A)	1,706	1,783	0	(1,783)	
Applications of Operating Funding					
Payments to Staff and Suppliers	1,333	1,369		(1,369)	
Finance Costs	79	92		(92)	
Internal Charges and Overheads Applied	289	317		(317)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	1,701	1,778	0	(1,778)	
Surplus/(Deficit) of Operating Funding (A-B)	5	5	0	(5)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	0	498		(498)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	0	498	0	(498)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	0		0	
- to improve level of service	0	498		(498)	
- to replace existing assets	0	0		0	
Increase/(Decrease) in reserves	5	5		(5)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	5	503	0	(503)	
Surplus/(Deficit) of Capital Funding (C-D)	(5)	(5)	0	5	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

Actual 2026 results reflect a revised group of activity structure following an internal restructure. Some amounts have been presented under

different groups of activities compared with the original LTP.



Service performance measures: Emergency Management

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide an Emergency Operations Centre (EOC) to ensure an effective emergency response	Percentage of EOC positions filled	100% Achieved	≥60%	[2025/26 actual]
We will provide an Emergency Operations Centre (EOC) to ensure an effective emergency response	Percentage of EOC staff adequately trained	100% Achieved	≥60%	[2025/26 actual]
We will provide an Emergency Operations Centre (EOC) to ensure an effective emergency response	Number of training activities or exercises conducted	9 Achieved	≥1	[2025/26 actual]
We will provide community education initiatives to increase public awareness and preparedness	Percentage of residents that know they need to be self-reliant in the event of a major civil defence emergency (Source: Annual Residents Survey)	82% Achieved	80%	[2025/26 actual]

Regulatory and Compliance

Activities include

- Animal Services
- Building Services
- Environmental Health and Licensing
- Environmental Planning
- Regulation Monitoring

What we do

This activity includes animal services, building services, environmental health and licensing, environmental planning and regulation monitoring. We administer acts, regulations, bylaws and policies relating to:

- the owning, keeping and managing of a wide variety of animals within our city
- the Building Act 2004, Building Code, and associated legislation. We also ensure all building projects meet these requirements
- the efficient processing, review and delivery of resource consent (and related) decisions. We also consider building consent applications through an RMA lens, and provide technical planning and engineering advice to both internal and external customers
- protecting public health through education, registration and monitoring of food and health-related businesses, and ensuring that activities undertaken on public and private land do not cause public health risk and nuisance
- the enforcement of bylaws and various land transport legislation, contributing to the community's wellbeing by educating the public on specific legislative responsibilities.

How this affects you

We promote a safe and healthy environment for people and animals, ensuring that building work is safe and meets code, and that our city develops in the right way. We ensure bylaws are consistently applied, and that people are educated about their responsibilities. We promote an environment where people and animals can interact without fear or intimidation, while also providing adequate opportunities to fulfil the exercise, recreational and socialisation needs of dogs and their owners. We aim to ensure city development and growth occurs effectively and efficiently in a manner that is consistent with our community's expectations and key legislation, while providing fit-for-purpose vested council infrastructure.

Significant Capital Projects - Regulatory and Compliance

[illegible]

Funding Impact Statement 2025/26 - Regulatory and Compliance

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	9,229	9,688		(9,688)	
Targeted Rates	268	288		(288)	
Subsidies and Grants for Operating Purposes	0	0		0	
Fees and Charges	21,474	23,490		(23,490)	
Internal Charges and Overheads Recovered	(341)	(430)		430	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	128	132		(132)	
Total Sources of Operating Funding (A)	30,758	33,168	0	(33,168)	
Applications of Operating Funding					
Payments to Staff and Suppliers	23,106	23,712		(23,712)	
Finance Costs	118	120		(120)	
Internal Charges and Overheads Applied	9,018	9,852		(9,852)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	32,242	33,684	0	(33,684)	
Surplus/(Deficit) of Operating Funding (A-B)	(1,484)	(516)	0	516	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	0	0		0	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	13	19		(19)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	0	0		0	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	13	19	0	(19)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	0	1		(1)	
- to improve level of service	11	11		(11)	
- to replace existing assets	3	12		(12)	
Increase/(Decrease) in reserves	(1,485)	(521)		521	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	(1,471)	(497)	0	497	
Surplus/(Deficit) of Capital Funding (C-D)	1,484	516	0	(516)	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

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different groups of activities compared with the original LTP.



Service performance measures: Regulatory and Compliance

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
Building Services We will provide technical advice and consent decisions within statutory timeframes	Percentage of building consent applications approved within statutory timeframes	83% Not achieved	95%*	[2025/26 actual]
* While we continue to progress toward 100%, targets are set realistically. + note from AR last year.				
Building Services We will provide timely building inspections	Average minimum wait time for a standard building inspection	1.3 days Achieved	≤ 4 days	[2025/26 actual]
Animal Services We will provide a prompt response to animal behavioural issues	Percentage of animal complaints involving a rush or attack on a person contacted within 60 minutes where there is an ongoing risk to safety	76% Not achieved	95%	[2025/26 actual]
Animal Services We will provide an effective dog registration process that supports a safe community	Percentage of known dogs that are registered	97.7% Achieved	95%	[2025/26 actual]
Environmental Health and Licensing We will inspect alcohol-licenced premises and conduct enforcement as appropriate	Percentage of venues with new or renewed alcohol licences that have been inspected	96% Achieved	95%	[2025/26 actual]
Environmental Health and Licensing We will verify registered food premises and conduct enforcement as appropriate	Percentage of food premises that have been inspected as required by the Food Act 2014	100% Achieved	95%	[2025/26 actual]

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
Environmental Planning We will provide a noise control service to ensure community wellbeing is protected from excessive and unreasonable noise	Percentage of noise complaints that are attended within 1 hour of the second call to the Contact Centre	95% Achieved	95%	[2025/26 actual]
Environmental Planning We will meet the community's expectations through making professional regulatory decisions	Percentage of new resource consent applications processed within statutory timeframes	97% Achieved	95%*	[2025/26 actual]
* While we continue to progress toward 100%, targets are set realistically.				
Regulation Monitoring We will monitor the Freedom Camping Bylaw and provide education and enforcement where appropriate	Freedom camping bylaw patrol completion rate a) Daily patrols of key designated and prohibited freedom camping sites from Nov-April b) Patrol same sites 4 nights a week from May-Oct	100% Achieved	95%	[2025/26 actual]
Regulation Monitoring We will monitor traffic and parking bylaw and related legislation, taking an education approach to raise awareness in the community, or enforcement where appropriate	Percentage of parking complaints responded to within 24 hours	95% Achieved	95%	[2025/26 actual]

Spaces and Places

Activities include

- Cemeteries
- Marine Facilities
- Spaces and Places

What we do

This activity includes our cemeteries, marine facilities and our city's spaces and places. We provide cemetery and cremation services, safe and well-maintained marine facilities, attractive parks and quality urban spaces. We provide services and spaces that make Tauranga a better place to live while helping to connect our communities. This includes access to cremation, burial plots, memorials, a chapel and lounge at our cemeteries and a peaceful environment to remember the deceased.

How this affects you

We provide a place to preserve the history of the deceased and deliver social and cultural benefits by having a place for remembrance and connection. We enable residents to enjoy our marine environment and encourage outdoor activity, contributing to Tauranga's lifestyle and supporting local marine-based entities. We plan for, maintain and enhance a well-utilised network of quality reserves and community facilities that enables a range of experiences including passive recreation, sport and play.

Mount Beachside Holiday Park 2025/26 update

Mount Beachside Holiday Park forms part of this group of activities. The holiday park remained closed following the severe weather event in January 2026. Assessment and recovery planning continued during the year to inform future decisions regarding the site.

Significant Capital Projects - Spaces and Places

[illegible]

Funding Impact Statement 2025/26 - Spaces and Places

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	68,611	82,117		(82,117)	
Targeted Rates	196	201		(201)	
Subsidies and Grants for Operating Purposes	3	3		(3)	
Fees and Charges	6,862	7,382		(7,382)	
Internal Charges and Overheads Recovered	(269)	(335)		335	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	1,153	1,212		(1,212)	
Total Sources of Operating Funding (A)	76,556	90,580	0	(90,580)	
Applications of Operating Funding					
Payments to Staff and Suppliers	62,088	60,880		(60,880)	
Finance Costs	13,551	15,863		(15,863)	
Internal Charges and Overheads Applied	10,294	10,793		(10,793)	
Other Operating Funding Applications	0	0		0	
Total Applications of Operating Funding (B)	85,933	87,536	0	(87,536)	
Surplus/(Deficit) of Operating Funding (A-B)	(9,377)	3,044	0	(3,044)	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	4,099	14,178		(14,178)	
Development and Financial Contributions	1,590	1,564		(1,564)	
Increase/(Decrease) in Debt	46,364	40,973		(40,973)	
Gross Proceeds from the Sale of Assets	0	0		0	
Lump Sum Contributions	9,747	2,882		(2,882)	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	61,800	59,597	0	(59,597)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	17,394	14,655		(14,655)	
- to improve level of service	50,879	49,320		(49,320)	
- to replace existing assets	10,307	11,053		(11,053)	
Increase/(Decrease) in reserves	(26,157)	(12,387)		12,387	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	52,423	62,641	0	(62,641)	
Surplus/(Deficit) of Capital Funding (C-D)	9,377	(3,044)	0	3,044	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

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Service performance measures: Spaces and Places

Level of service	Performance measure	2024/25 result	2025/26 target	2025/26 actual
We will provide a network of open spaces, parks, and play spaces	Percentage of residential households that are within 500m of a neighbourhood area open space	87% Not achieved	95%	[2025/26 actual]
We will provide a network of open spaces, parks, and play spaces	Percentage of residents satisfied or neutral with the quality and experiences offered by Tauranga open spaces, parks, and play spaces (Source: Annual Residents Survey)	94% Achieved	85%	[2025/26 actual]
We will value, protect, and enhance our environment	Percentage of vegetation canopy cover in Tauranga	Not measured Not measured	≥22%	[2025/26 actual]
We will value, protect, and enhance our environment	Percentage of residents satisfied or neutral with the opportunities to access and experience nature in Tauranga (Source: Annual Residents Survey)	92% Achieved	75%	[2025/26 actual]

Support Services

What we do

Asset Services ensures public assets and asset management activities are fit-for-purpose and support sustainable communities. We provide capital programme assurance to ensure council's capital programme is planned and executed effectively, consistently, and delivers on the agreed community outcomes.

Strategic Investment and Commercial Facilitation support the strategic planning of works and projects involving council's property needs and existing property assets. This enables growth and success as a city that has good infrastructure and other civic facilities, attracts and supports a range of business and education opportunities, and is well-connected with a range of sustainable transport choices.

Digital Services helps council meet its LTP goals through the provision of digital services, products and support that enables our organisation to be effective, efficient and leverage modern tools to support planning, operations and engagement with our community.

The **Finance** function ensures council can continue to deliver services to our community to meet the four wellbeings and delivers on agreed priority outcomes into the future in a way that is affordable and financially sustainable.

The **Capital Programme Assurance Division** give assurance that the organisation's capital programme is planned and executed effectively, consistently, and delivers on the agreed community outcomes.

Our **Legal, Risk and Procurement** team provides via our in-house legal team, cost effective advice and legal support for all areas of council and acts as a liaison to external legal counsel or insurers. The Risk team provides a platform so objectives can be clearly defined, and the risks to achieving those objectives can be considered and systematically minimised. Business continuity ensures council can continue to operate through disruption. The Procurement team supports our organisation in their procurement processes to deliver the right outcomes for council and enable the business to function effectively. Decisions are made in a commercially astute manner that are both fair and transparent, achieving the best possible outcomes for our customers and the community.

Our **People, Performance, and Culture** activity provide employment and safety-related support services ensuring council staff are engaged and resourced to deliver services for our community, both now and in the future. Council is required to meet all legislative employment and health and safety requirements.

Council has specific requirements to meet "good employer obligations" under local government legislation.

The **Strategy and Corporate Planning** team supports the commissioners and our organisation to make good decisions and ensures that council is future focussed and keeping up with the pace of change.

How this affects you

Support Services predominantly provide internal support to our organisation. A successful city balances social, cultural, economic and environmental wellbeing, alongside effective urban form and transport. These internal activities assist in the effective and efficient delivery of all council services. By actively promoting health and safety, council can provide a safe, healthy and engaged work environment that contributes to our success, and ultimately deliver better outcomes for our staff and the wider community.

Significant Capital Projects - Support Services

[illegible]

Funding Impact Statement 2025/26 - Support Services

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Operating Funding					
General Rates, Uniform Annual General Charges, Rates Penalties	1,545	(2,095)		2,095	
Targeted Rates	0	0		0	
Subsidies and Grants for Operating Purposes	120	123		(123)	
Fees and Charges	9,521	10,263		(10,263)	
Internal Charges and Overheads Recovered	134,812	147,503		(147,503)	
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,777	4,687		(4,687)	
Total Sources of Operating Funding (A)	149,775	160,481	0	(160,481)	
Applications of Operating Funding					
Payments to Staff and Suppliers	78,901	83,791		(83,791)	
Finance Costs	6,265	5,635		(5,635)	
Internal Charges and Overheads Applied	71,953	79,626		(79,626)	
Other Operating Funding Applications	500	500		(500)	
Total Applications of Operating Funding (B)	157,619	169,552	0	(169,552)	
Surplus/(Deficit) of Operating Funding (A-B)	(7,844)	(9,071)	0	9,071	



	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Actual \$000's	2025/26 Variance \$000's	Key Variance Explanations for 2025/26
Sources of Capital Funding					
Subsidies and Grants for Capital Expenditure	3,314	766		(766)	
Development and Financial Contributions	0	0		0	
Increase/(Decrease) in Debt	34,357	29,820		(29,820)	
Gross Proceeds from the Sale of Assets	177	21,819		(21,819)	
Lump Sum Contributions	(866)	(563)		563	
Other Dedicated Capital Funding	0	0		0	
Total Sources of Capital Funding (C)	36,982	51,842	0	(51,842)	
Applications of Capital Funding					
Capital Expenditure					
- to meet additional demand	5,175	5,330		(5,330)	
- to improve level of service	11,991	5,198		(5,198)	
- to replace existing assets	2,333	1,983		(1,983)	
Increase/(Decrease) in reserves	9,639	30,260		(30,260)	
Increase/ (Decrease) of investments	0	0		0	
Total Applications of Capital Funding (D)	29,138	42,771	0	(42,771)	
Surplus/(Deficit) of Capital Funding (C-D)	7,844	9,071	0	(9,071)	
Funding Balance ((A-B)+(C-D))	0	0	0	0	

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Statement of Service Performance - Assumptions and Judgements

Our Statement of Service Performance (pagesXX-XX) has been prepared for the 2025/26 year in accordance with:

- Public Benefit Entity Financial Reporting Standard 48 – Service Performance Reporting (PBE FRS 48)
- Local Government Act 2002, which requires reporting on the level of service achieved for each group of activities against its performance targets.

The Annual Report compares the services delivered and levels of service achieved during 2025/26 with the performance targets and budgets set through the 2024–2034 Long-term Plan and the 2025/26 Annual Plan. Significant variations between actual results and targets are explained in the relevant activity group tables.

Our service performance information is organised by Groups of Activities, which include both financial and non-financial results for each activity. PBE FRS 48 highlights the importance of judgement when deciding what information to disclose, including the level of detail needed to explain performance for the current reporting period and progress towards longer-term objectives.

Significant judgements in the selection of non-financial performance measures

When preparing the forecast Statement of Service Performance for the 2024–2034 Long-term Plan, Council assessed whether the selected non-financial performance measures appropriately reflected the levels of service planned for delivery to the community. Council also considered feedback received through Long-term Plan consultation, particularly where that feedback related to service levels and performance measures.

In making these judgements, council considered whether the measures:

- reflected the levels of service planned for delivery to the community
- were relevant to the services delivered by each activity group
- supported accountability for council performance
- could be measured using reliable and verifiable data
- reflected community feedback received through Long-term Plan consultation.

These judgements help ensure that the measures are relevant, understandable, community-informed, and aligned with planned service delivery, while providing a meaningful basis for monitoring and reporting performance.

Performance measure selection

As part of the development of the 2024–2034 Long-term Plan, executive leadership and subject matter experts undertook a comprehensive process to identify performance measures that reflect our strategic priorities and planned service delivery across our activity groups. All mandatory Department of Internal Affairs (DIA) measures for the relevant infrastructure activities were incorporated to support consistency with national requirements. In addition, council selected locally relevant indicators that reflect community expectations and service delivery goals, including measures informed by the Annual Residents Survey. This approach supports transparent reporting, continuous improvement, and evidence-based decision-making.

Annual Residents Survey

A number of council's performance measures rely on the Annual Residents Survey, which captures community perceptions of Council services, facilities, and quality of life in Tauranga. The survey assesses satisfaction levels and progress toward key performance indicators through a sample-based survey method. Results are intended to reflect resident sentiment and provide a consistent basis for reporting on perception-based measures. As with all survey-based information, results are subject to the limitations of sampling, response rates, and respondent perception at the time the survey is undertaken.

Department of Internal Affairs (DIA) measures

The Department of Internal Affairs has established mandatory performance measures for key infrastructure activities, including transportation, water supply, stormwater, and wastewater. These measures are designed to enable consistent performance reporting and comparison across local authorities.

Council has incorporated the applicable Department of Internal Affairs measures into its performance framework. These are identified in this report as DIA measures.

Measurement and data sources

Actual results reported for 2025/26 are based on data available for the reporting period 1 July 2025 to 30 June 2026. Data is sourced from relevant council systems and processes, including asset management systems, financial reporting tools, service delivery records, contractor information, and community feedback mechanisms such as the Annual Residents Survey. Where applicable, national guidance is applied to support consistency and comparability across councils.

Service performance measure status methodology

Measures are reported as achieved where the 2025/26 actual result meets or exceeds the target or meets the specified standard.

Measures are reported as not achieved where the actual result does not meet the target. Where a result does not meet the target but is within 5% of the target threshold, it is reported as off track within 5%.

Measures are reported as not measured where reliable data was not available for the reporting period, the measure could not be assessed, or the methodology was not sufficiently established to support reporting. Where a result is reported as not measured, the reason is explained in the relevant group of activities table.

Changes in measure methodology or data sources

Where performance measures, definitions or data sources changed during the year, this is disclosed in the relevant activity group table. These changes may affect comparability with prior-year results.

Transportation

During 2025/26, we transitioned from the Addinsight data collection system to Mooven for the collection and reporting of transport network performance data. The change was required following the retirement of 3G technology and reflects a shift to a cloud-based platform that aggregates traffic information from multiple independent data sources. In reporting the related transport performance measures, we have applied the judgement that the data produced by Mooven is sufficiently reliable for performance reporting purposes. However, due to methodological differences between Addinsight and Mooven, data collected through the new system is not directly comparable with data from previous years. As a result, SSP57 – *Travel times are reliable during peak hours (95% of trips should occur within $\pm 25\%$ of the average duration)* cannot be reported for 2025/26, as a comparable result cannot be reliably determined.

04 - Council Controlled Organisations

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Bay Venues Limited (Bay Venues)

What we do

Bay Venues is the kaitiaki (guardian) of more than 20 community facilities – including aquatic centres, indoor sport

and fitness facilities, event venues, community centres and halls. Bay Venues has a commercial mind and a community heart. Its business units help keep entry to public facilities affordable and accessible.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance measure	Status	Commentary
Health and safety – no preventable serious harm incidents in our facilities	[Insert status]	[Insert commentary]
Host more than 2 million visits to facilities and more than 75 significant events	[Insert status]	[Insert commentary]
Achieve a customer feedback rating greater than 85%	[Insert status]	[Insert commentary]
No preventable unplanned facility closures	[Insert status]	[Insert commentary]
Capital programme within budget +/- 5%	[Insert status]	[Insert commentary]
Reduce energy consumption by more than 5%	[Insert status]	[Insert commentary]
Key capital projects delivered on time and on budget	[Insert status]	[Insert commentary]
Achieve breakeven budgeted financial position or better	[Insert status]	[Insert commentary]
Explore new revenue-generating initiatives	[Insert status]	[Insert commentary]

Tourism Bay of Plenty

What we do

We lead initiatives that drive the prosperity of our people and places through tourism. The Western Bay of Plenty Tourism and Visitor Trust, trading as Tourism Bay of Plenty (TBOP), is owned by Tauranga City Council and Western Bay of Plenty District Council. We support the community and environmental goals of both councils. We play the lead role in promoting and managing our region as a quality destination, ensuring the sustainable growth of our vital visitor economy.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance measure / target	Status	Commentary
Provide training and capability opportunities for western Bay of Plenty operators	[Insert status]	[Insert commentary]
Facilitate leads and bids for business events in the region	[Insert status]	[Insert commentary]
Promote and support the Flavours of Plenty Festival	[Insert status]	[Insert commentary]
Deliver marketing campaigns that reach and convert target markets to visit, stay and spend in the region	[Insert status]	[Insert commentary]

Tauranga Art Gallery Trust

What we do

The Tauranga Art Gallery Trust was established in 2005 to manage and operate the Tauranga Art Gallery Toi Tauranga, ensuring sound governance and financial management. The Trust aims to create exceptional art experiences that engage, inspire, challenge, and educate through exhibitions, public programmes, and events.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance targets	Status	Commentary
Deliver exhibition, learning and engagement programmes that achieve high visitor experience satisfaction	[Insert status]	[Insert commentary]
Implement Visitor Experience Strategy that grows and diversifies audiences and engagement	[Insert status]	[Insert commentary]
Implement Māori Engagement Framework	[Insert status]	[Insert commentary]
Strengthen brand value through touring exhibitions, media coverage and invitations to participate in high-profile events	[Insert status]	[Insert commentary]
Implement and monitor prudent financial management and processes; annual budget approved and met	[Insert status]	[Insert commentary]
Establish, grow and diversify revenue streams to support financial sustainability	[Insert status]	[Insert commentary]
Demonstrate accountability and transparency of investment of public funds	[Insert status]	[Insert commentary]
Deliver an enhanced facility contributing to Te Manawataki o Te Papa civic precinct and city centre partnerships	[Insert status]	[Insert commentary]
Health, safety, wellbeing and organisational culture is a priority	[Insert status]	[Insert commentary]
The board is providing best practice governance	[Insert status]	[Insert commentary]

Te Manawataki o Te Papa Charitable Trust

What we do

The Charitable Trust was established in October 2022 to own the land referred to as 'Site A' at the Te Manawataki o Te Papa civic precinct, following consultation with mana whenua partners and our community. The CCO offers a unique pathway forward in partnership with the Ōtamataha Trust, helping to reconcile past events and restore mana to hapū and iwi. It means we can move ahead together with exciting plans for this area knowing how the land will be owned and used in the future. Everyone in our community benefits from this. Ōtamataha Trust represents mana whenua from Ngāi Tamarāwaho, Ngāti Tapu and Te Materāwaho – direct descendants of people who originally released the land to the Church Missionary Society in 1838.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance Target	Status	Commentary
Quarterly meetings with the Board of Te Manawataki o Te Papa Limited	[Insert status]	[Insert commentary]
Representative of Otamataha Trust to act as Cultural Advisor to the Te Manawataki o Te Papa Limited Civic Development Advisory Group	[Insert status]	[Insert commentary]
Nurture respectful and open relationships in the best interests of the community and city	[Insert status]	[Insert commentary]
Otamataha Trust and Tauranga City Council both have appointment powers for Trustees	[Insert status]	[Insert commentary]
Te Manawataki o Te Papa Charitable Trust will have half-yearly and annual board meetings	[Insert status]	[Insert commentary]
Adopt accounting practices that comply with relevant legislative and financial reporting requirements	[Insert status]	[Insert commentary]
Deliver audited financial statements within three months after the end of the financial year	[Insert status]	[Insert commentary]

Te Manawataki o Te Papa Limited

What we do

Te Manawataki o Te Papa Limited was established in December 2022 and is responsible for governing the delivery of a suite of projects for the benefit of our community. It draws upon a range of industry and commercial expertise and has strong governance in place.

The projects include:

- Te Manawataki o Te Papa civic precinct (the heartbeat of Te Papa) – including new facilities such as a library and community hub, museum, a civic whare (public meeting house), and an exhibition gallery redevelopment of the public realm and waterfront
- the Memorial Park Aquatic Pool

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance Targets	Status	Commentary
Comply with health, safety and wellbeing system	[Insert status]	[Insert commentary]
Critical risk inspections carried out on schedule and reported, with no harm incidents reported	[Insert status]	[Insert commentary]
Total Recordable Incident Frequency Rate less than 10.0 per 1,000,000 hours worked	[Insert status]	[Insert commentary]
Comply with delegations' hierarchy	[Insert status]	[Insert commentary]
Recommend developed and detailed design for each project, with relevant contracts	[Insert status]	[Insert commentary]
Provide oversight of all contracts, expenditure and progress in compliance with standards	[Insert status]	[Insert commentary]
Proactively manage risk through timely risk workshops and the Contract Oversight Group	[Insert status]	[Insert commentary]
Ensure programme delivery within specification and agreed timelines	[Insert status]	[Insert commentary]
Capital and whole-of-life costs optimised; operational implications considered	[Insert status]	[Insert commentary]
Report any risk of budget being exceeded before approval for increased budget	[Insert status]	[Insert commentary]
Third-party funding opportunities advocated	[Insert status]	[Insert commentary]
100% compliance with reporting requirements and major issues raised on a no-surprises basis	[Insert status]	[Insert commentary]
Ensure stakeholders receive regular updates on programme progress	[Insert status]	[Insert commentary]
Engage with mana whenua to ensure cultural narrative is incorporated into design	[Insert status]	[Insert commentary]
Monitor programme sustainability outcomes during project delivery	[Insert status]	[Insert commentary]

Bay of Plenty Local Authority Shared Services Limited (BOPLASS)

What we do

Bay of Plenty Local Authority Shared Services (BOPLASS) was established by the nine councils in the Bay of Plenty / Gisborne region to foster collaboration in the delivery of services, particularly back-office or support services.

The nine councils are:

- Bay of Plenty Regional Council
- Gisborne District Council
- Kawerau District Council
- Ōpōtiki District Council
- Rotorua Lakes Council
- Taupō District Council
- Tauranga City Council
- Western Bay of Plenty District Council
- Whakatāne District Council.

BOPLASS investigates, develops and delivers shared services and joint procurement on behalf of these councils, maximising cost savings.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance measures 2025/26

Performance targets	Status	Commentary
Ensure supplier agreements are proactively managed to maximise benefits for BOPLASS councils	[Insert status]	[Insert commentary]
Investigate new joint procurement initiatives for goods and services for BOPLASS councils	[Insert status]	[Insert commentary]
Identify opportunities to collaborate with other local authority shared services in procurement or shared service projects	[Insert status]	[Insert commentary]
Further develop and extend the Collaboration Portal to increase BOPLASS collaboration	[Insert status]	[Insert commentary]
Communicate with each shareholding council at appropriate levels	[Insert status]	[Insert commentary]
Ensure current funding model is appropriate	[Insert status]	[Insert commentary]

Local Government Funding Agency (LGFA)

What we do

The New Zealand Local Government Funding Agency (LGFA) is a CCO operating under the Local Government Act 2002. LGFA specialises in financing the New Zealand local government sector, providing more efficient financing costs and diversified financing sources for local authorities and CCOs. LGFA was established to raise debt on behalf of local authorities on terms that are more favourable to them than if they raised the debt directly.

You can read more about this organisation's 2025/26 performance in its annual report at [placeholder].

Performance Measures

Performance targets	Status	Commentary
Comply with the shareholder foundation policies and the board-approved Treasury Policy at all times	[Insert status]	[Insert commentary]
Maintain LGFA's credit rating equal to central Government's sovereign rating where both entities are rated by the same rating agency	[Insert status]	[Insert commentary]
A succession plan be put in place for the board and staff and be reviewed annually	[Insert status]	[Insert commentary]
LGFA's total operating expenses (excluding AIL) for the period to 30 June 2026 <\$XX m	[Insert status]	[Insert commentary]
LGFA's total operating income for the period to 30 June 2026 should be > \$XX million	[Insert status]	[Insert commentary]
Conduct an annual survey of Participating Borrowers who borrow from LGFA as to the value added by LGFA to the borrowing activities (target: >85% satisfaction score)	[Insert status]	[Insert commentary]
Meet all lending requests from Participating Borrowers, where those requests meet LGFA operational and covenant requirements (target: 100%)	[Insert status]	[Insert commentary]
Successfully refinance existing loans to councils and LGFA bond maturities as they fall due. Target is 100%	[Insert status]	[Insert commentary]
Total lending to participating borrowers >\$ xx xx xm	[Insert status]	[Insert commentary]
Share of aggregate long-term debt funding to the local government sector > xx%	[Insert status]	[Insert commentary]
Maintain Toitū Carbon Zero certification	[Insert status]	[Insert commentary]

Increase our GSS lending book and Climate Action Loans (CALs)	[Insert status]	[Insert commentary]
Comply with the Health and Safety at Work Act 2015. Target is no breaches	[Insert status]	[Insert commentary]
Meet reduction targets outlined in our carbon reduction and management plan	[Insert status]	[Insert commentary]
Meet all mandatory climate reporting standards	[Insert status]	[Insert commentary]
Provide annual seminar for councils updating them on latest sustainability developments, climate change impact and LGFA reporting requirements	[Insert status]	[Insert commentary]
Provide input into Local Water Done Well legislation	[Insert status]	[Insert commentary]
Provide quarterly updates to shareholders and borrowers on sector developments that are impacting LGFA	[Insert status]	[Insert commentary]
Meet annually with Infrastructure Commission, Local Government New Zealand, Taituarā, Water New Zealand, Infrastructure New Zealand, Crown infrastructure partners, Department of Internal Affairs, Treasury and Minister's office to discuss sector issues	[Insert status]	[Insert commentary]

05 – Financial summary information and Assurance

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Financial prudence

Annual Report Disclosure Statement for the Year Ending 30 June 2025

The purpose of this statement is to disclose the councils financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

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

Base figures used in the benchmark calculations are attached in a table at the end of this section.

Rates Affordability Benchmarks

The council meets this benchmark if:

- Its actual rates income for the year equals or is less than each quantified limit on rates; and
- Its actual rates increases for the year equal, or are less than each quantified limit on rates increases.

Rates Income Affordability Benchmark

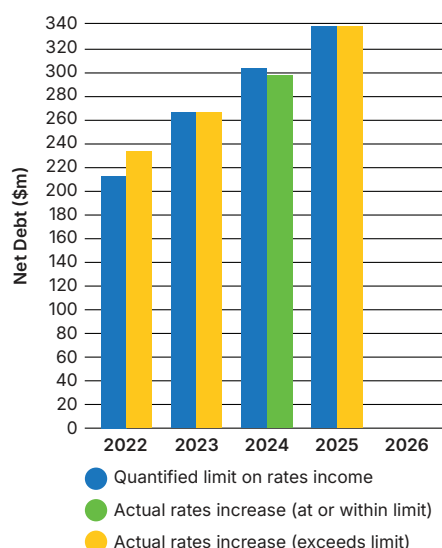
Quantified Limit on Rates

The total rates requirement for each year of the Long-term Plan will be no more than shown in the adopted Long-term Plan for that year. The above graph compares Council's actual rates income with a quantified limit on rates contained in the financial strategy included in council's Long-term Plan.

2022 - actual rates have exceeded quantified limits due to the higher number of rateable properties and higher increase in rates per rateable property than budgeted.

2023 - actuals rates have exceeded limits due to continued growth in the region, resulting in higher number of rateable properties and an increase in rates per rateable property.

2025 - actuals rates have exceeded limits due to higher volumes in metered water usages.



Rates Increases Affordability Benchmark

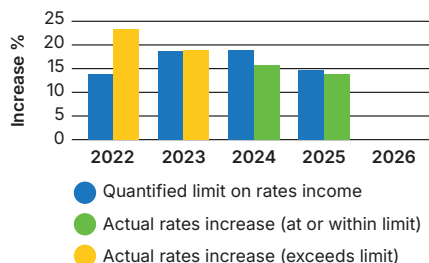
Quantified Limit on Rates Increases

The quantified limit varies for each year. It is equal to the sum of:

→ the estimated percentage growth in the number of rateable properties in the city in the year to 30 June preceding the relevant rating year in question, and

→ 13.1%.

The above graph compares the council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the council's Long-term Plan.

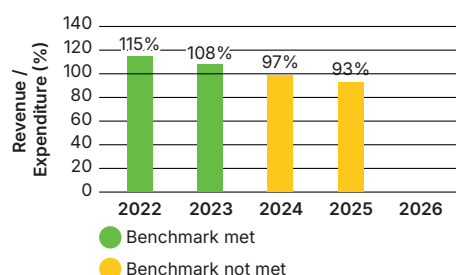


2022 - rates increase exceeded quantified limits due to implementation of new targeted rates and funding increased level of service and new initiatives.

2023 - rates increase exceeded limits due to increased funding requirements.

Balanced Budget Benchmark

The graph shows the council's revenue (excluding development contributions, financial contribution, vested assets, gains on derivative financial instruments and revaluations of property plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and equipment). This benchmark is met if revenue equals or is greater than operating expenses.



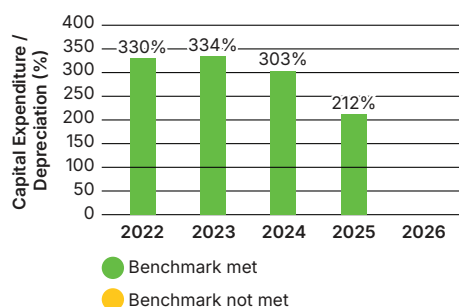
2024 - Expenditure includes significantly higher depreciation expense and operating costs from inflationary pressures.

2025 - Depreciation expense surpassed budget due to capitalisation of significant projects and

increase in asset valuations. Personnel costs are also higher than expected due to market movement and inflation. Capital subsidy revenue is significantly lower than budgeted due to a decision to not proceed with TMOTP IFF and changes to NZTA funded projects.

Essential Services Benchmark

The above graph shows the council's capital expenditure on network services as a proportion of depreciation on network services. The council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

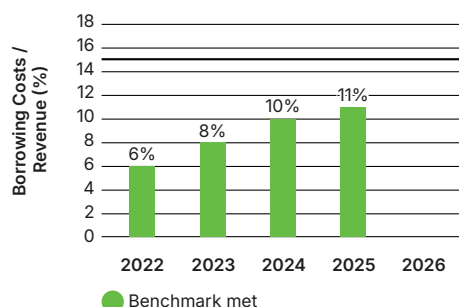


Debt Servicing Benchmark

The following graph compares council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment).

Revenue included in this calculation is rates, user fees, finance revenue, grants received on a regular basis (NZTA) and gains on financial instruments.

Because Statistics New Zealand projects the council's population will grow faster than the national population growth rate (as at 1/7/2013),



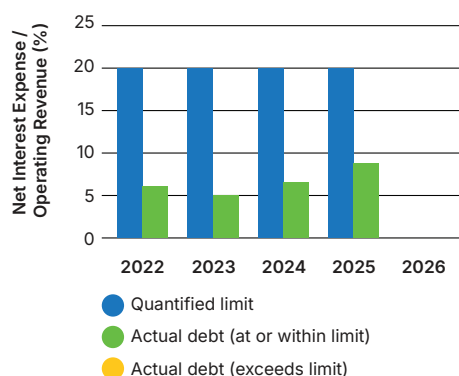
it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.

Debt Affordability Benchmark

The council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. Tauranga City Council has 3 quantified limits on borrowing.

Debt Affordability Benchmark 1 - Net Interest Expense on External Debt as a Percentage of Operating Revenue

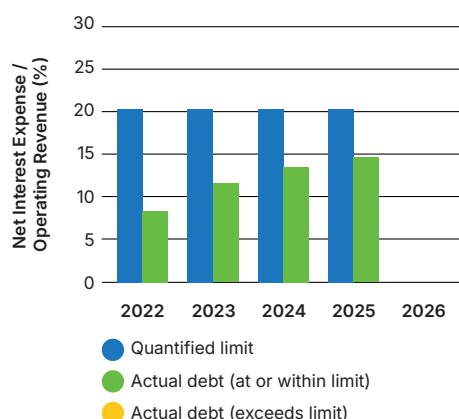
The following graph compares the council's actual borrowing with the first quantified limit on borrowing stated in the financial strategy included in the Council's Long-term Plan. The quantified limit is net interest expense (after interest rate risk management costs/benefits) on external debt as



a percentage of annual operating revenue (excluding development contributions) will not exceed 20%.

Debt Affordability Benchmark 2 - Net Interest Expense on External Debt as a Percentage of Rates Revenue

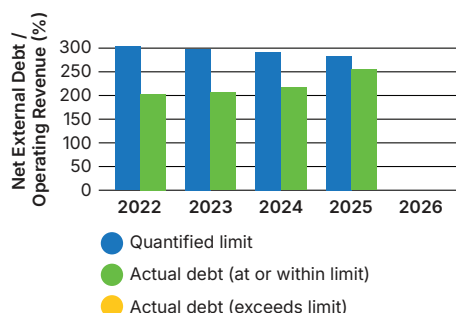
The above graph compares the council's actual borrowing with the second quantified limit on borrowing stated in the financial strategy included in the Council's Long-term Plan. The quantified limit is net interest expense (after interest rate risk management costs/benefits) on external debt as a percentage of annual rates revenue will not exceed 25%.



Debt Affordability Benchmark 3 - Net External Debt as a Percentage of Operating Revenue

The above graph compares the council's actual borrowing with the third quantified limit on borrowing stated in the financial strategy included in the Council's Long-term Plan. The quantified limit is Net External debt as a percentage of annual operating revenue (excluding development contributions) will not exceed 300% (for the years 2019 to 2021 the limit was 250% and prior to 2019 the limit was 225%).

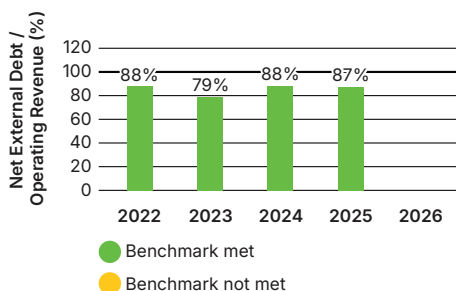
Council's capacity to borrow was extended by an increase in the New Zealand Local Government Funding Agency's



(LGFA) net debt to revenue ratio limit from 250% to 300% for the 2020/21 and 2021/22 financial years, decreasing by 5% until a limit of 280% which will apply for and from the 2025/26 financial year.

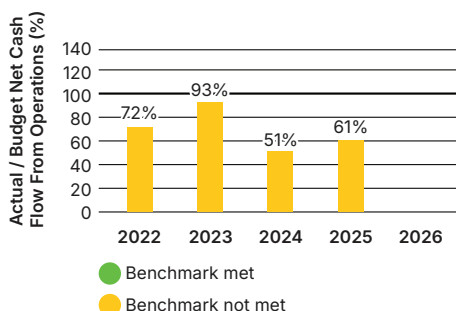
Debt Control Benchmark

The above graph displays the council's actual net debt as a proportion of planned net debt. In this statement net debt means financial liabilities less financial assets (excluding trade and other receivables). The council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations Control Benchmark

This graph displays the council's actual net cash flow from operations as a proportion of its planned net cash flows from operations. The council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



2022 - Operating cash flows were adversely affected by lower subsidies and reduced user fees & charges due to COVID-19 Omicron restrictions during the year and elevated payments to suppliers.

2023 - Operating cash flows were adversely affected by high inflation, council's user fees & charges are fixed early and suppliers have greater ability to adapt to current economic conditions, resulting in elevated payments.

2024 - Operating cash flows continue to be adversely affected by higher inflation than budgeted resulting in elevated payments to suppliers and employees. Interest rates remain high which generates higher interest revenue but the increase in interest revenue is not sufficient to offset the increase in interest expense,

particularly with a higher borrowing level than budgeted. Grants revenue is also lower than budget due to cost pressures within NZ economy.

2025 - Operating cash flows were adversely affected by the change in Central Government policy, particularly in transport, which resulted in lower grants and subsidies received. User Fees & Charges was also impacted by economic downturn which has seen lower volumes and charges in Building Services, Wastewater and Airport.



Calculations

Borders: 0.25pt, Blue 60%

	2022	2023	2024	2025	2026
Rates income affordability \$000					
Annual Report Rates Income	234,259	266,800	295,016	334,155	
Relevant Long-term Plan Rates Budget / Calculated limit *	216,184	266,608	305,221	333,230	
Rates increase affordability					
Rates Revenue Budget	201,489	230,774	245,686	291,495	
Water by Meter Revenue Budget	32,789	38,143	42,101	41,736	
Rates Revenue Actual	202,064	230,045	257,766	294,592	
Water by Meter Revenue Actual	32,195	36,755	37,250	39,563	
Rates Increase	23.4%	13.9%	10.6%	13.3%	
Rating Limit/ CPI increase *	12.0%	12.0%	12.0%	13.1%	
Growth	1.9%	1.8%	1.5%	1.5%	
Total Rates Increase Limit	13.9%	13.8%	13.5%	14.6%	

* A specific numeric limit was not given in the Long-term Plan. In place of this a calculated limit was given, being prior years rates income, inflated by the current year rates limit increase.

Borders: 0pt

Balanced budget					
Operating Revenue	303,445	357,723	406,582	473,903	
Plus: Capital subsidy revenue	39,843	93,498	85,557	69,959	
Plus: Investment property revaluation gains	31,949	-	-	4,311	
Plus: Other gains on non financial instrument's	1,830	7,305	2,620	3,823	
Total Revenue excluding Asset Development	377,067	458,526	494,760	551,996	
Operating Expenditure	308,693	403,840	491,700	584,498	
Plus: Other losses on non financial instruments	13,072	21,614	15,322	7,345	
Plus: Provisions Expense	6,959	-	1,380	1,718	
Total Expenditure excluding Financial Instruments	328,724	425,454	508,402	593,561	
Revenue/Expenditure**	115%	108%	97%	93%	

** The Operating Surplus/(Deficit) using Financial Prudence amounts differs from that presented in other sections of this document due to the prescriptive nature of the legislation.

Borders: 0.5pt, Blue 100%
(default as specified in template)

Essential services benchmark					
Capital Expenditure					
Stormwater	9,795	16,359	21,608	11,435	
Waste Water	43,035	38,492	38,723	53,845	
Water Supply	56,204	34,632	23,734	20,503	
Transportation	48,563	106,398	134,685	88,900	
Capital Expenditure on Essential Services	157,597	195,881	218,750	174,683	
Depreciation					
Stormwater	7,537	6,790	8,722	8,805	
Waste Water	14,217	14,301	18,104	18,995	
Water Supply	8,300	10,411	14,026	14,686	
Transportation	17,730	27,176	31,455	40,078	
Depreciation on Essential Services	47,784	58,678	72,307	82,564	
Capital Expenditure as proportion of Depreciation	330%	334%	303%	212%	



	2022	2023	2024	2025	2026
Debt servicing benchmark					
Revenue	377,067	427,627	494,760	551,996	
Borrowing costs	21,364	35,038	49,528	60,447	
Borrowing Costs Revenue	6%	8%	10%	11%	
Limit	15%	15%	15%	15%	
Debt affordability benchmark Limit 1					
Borrowing costs	21,364	35,038	49,528	60,447	
Interest Revenue	1,834	6,819	10,112	11,902	
Net Interest Expense	19,530	28,219	39,416	48,545	
Operating Revenue	377,067	458,526	494,760	551,996	
Net Interest Expense/Operating Revenue	5%	7%	8%	9%	
Quantified Limit	20%	20%	20%	20%	
Debt affordability benchmark Limit 2					
Borrowing costs	21,364	35,038	49,528	60,447	
Interest Revenue	1,834	6,819	10,112	11,902	
Net Interest Expense	19,530	28,219	39,416	48,545	
Rates Revenue	234,259	266,800	295,017	334,155	
Net Interest Expense/Rates Revenue	8%	11%	13%	15%	
Quantified Limit	25%	25%	25%	25%	
Debt affordability benchmark Limit 3					
Actual Net External Debt					
Cash and Equivalents	19,987	80,538	84,662	35,575	
Borrowings Current	56,054	56,065	116,065	220,946	
Borrowings Non-Current	715,199	892,339	1,054,514	1,186,762	
Total Borrowings	771,253	948,404	1,170,579	1,407,708	
Actual Net External Debt	751,266	867,866	1,085,915	1,372,133	
Net External Debt/Revenue	199%	203%	219%	249%	
Quantified Limit	300%	295%	290%	285%	
Debt control benchmark					
Actual Net Debt					
Financial Assets (excluding debtors and other receivables)	128,840	198,804	217,881	279,192	
Financial Liabilities	922,372	1,015,201	1,260,389	1,594,205	
Actual Net Debt	793,532	816,397	1,042,508	1,315,013	
Planned Net Debt					
Financial Assets (excluding debtors and other receivables)	36,900	38,280	39,716	56,987	
Financial Liabilities	940,934	1,070,234	1,221,859	1,573,239	
Planned Net Debt	904,034	1,031,954	1,182,143	1,516,252	
Actual/Budget Percentage	88%	79%	88%	87%	
Operations control benchmark					
Actual Cash flows	93,526	165,428	131,743	94,400	
Planned Cash Flows	129,475	178,621	258,288	155,426	
Actual/Budgeted Cash Flows	72%	93%	51%	61%	



Rating base information

Councils general rates are set based on capital value, with a residential/commercial differential of 1:2.1 and a residential/industrial differential of 1:2.6.

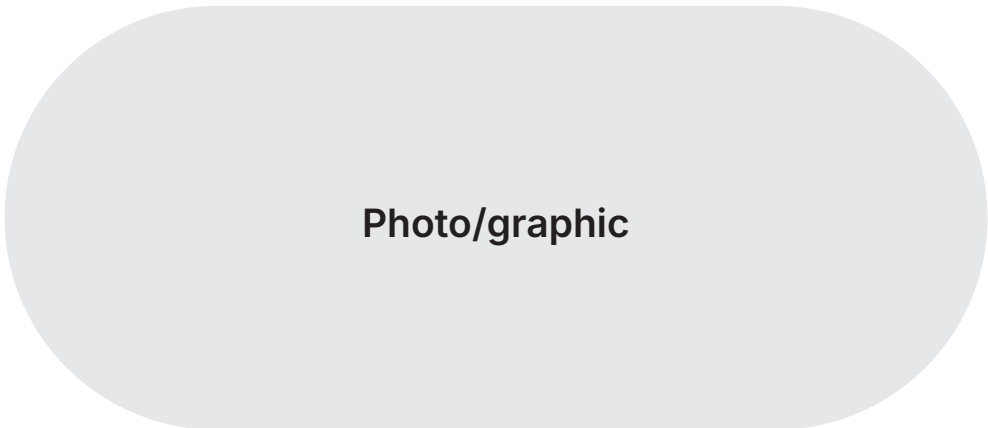
The uniform annual general charge is set on each separately used or inhabited part of a rating unit. The uniform annual general charge and other rates set on a uniform basis are set at close to 10% of the total assessed rates. Targeted rates for resilience, stormwater and community is assessed on all rateable properties based on capital value with a commercial/industrial differential of 1:1.6. A targeted rate for transportation is assessed on all rateable properties based on capital value with a commercial/industrial differential of 5.2.

Council also set minor targeted rates for level of service in three subdivisions (The Lakes, Pāpāmoa Coast and Excelsa), three graduated urban growth targeted rates over

the whole city and four Mainstreet targeted rates assessed on commercial and industrial properties within each Mainstreet area.

Council sets targeted rates for wastewater and water supply on properties that are, or can be, connected to the reticulation systems. Water targeted rates are predominantly based on a volumetric rate for each cubic metre of water consumed. Targeted waste rates are assessed on all residential properties who receive a small, standard or large kerbside collection for glass, food, recycling and general waste collection service. Targeted rates are also assessed on residential properties who have opted in to receive a 2 weekly or 4 weekly garden waste kerbside collection service.

All of the above are set and assessed under the Local Government (Rating) Act 2002.



Photo/graphic

Rating base information

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
Tauranga City ratepayer data						
Number of rating Units	59,640	60,130	60,847	61,570	62,101	
Total Capital Value (\$ Millions)	53,048	54,021	84,990	82,476	79,953	
Total Land Value (\$ Millions)	28,848	29,098	51,917	52,207	49,623	
Further breakdown *						
Residential Ratepayers						
Residential rating Units	55,818	56,419	57,065	57,698	58,077	
Residential rating units growth from previous year	1.5%	1.1%	1.2%	1.1%	0.7%	
Residential capital Value (\$ Millions)	43,619	44,407	67,758	68,434	64,031	
Residential capital Value growth from previous year	1.9%	1.8%	52.6%	1.0%	-6.4%	
Residential Category General Rates (\$million)	86.3	95.4	104.7	113.1	130.4	
* Number of rating units for residential and commercial/industrial exceeds the total number of rating units because it includes primary and secondary rating units.						
Commercial Ratepayers						
Commercial rating Units	3,642	3,711	3,782	3,872	1,851	
Commercial rating units growth from previous year	3.7%	1.9%	1.9%	2.3%	-52.2%	
Commercial capital Value (\$ Millions)	9,429	9,614	13,847	14,042	6,422	
Commercial capital Value growth from previous year	3.6%	2.0%	44.0%	1.4%	-54.3%	
Commercial Category General Rates (\$million)	20.8	30.7	38.6	46.3	27.2	
Industrial Ratepayers						
Industrial rating Units					2,173	
Industrial rating units growth from previous year					100.0%	
Industrial capital Value (\$ Millions)					9,501	
Industrial capital Value growth from previous year					100.0%	
Industrial Category General Rates (\$million)					42.5	



Funding impact statement - whole of council

Tauranga City Council: Funding
Impact Statement for whole of
Council for the year ended 30
June 2026.

Photo/graphic

Funding Impact Statement - whole of council

	2024/2025 Annual Plan \$000s	2024/2025 Actual \$000s	2025/2026 Annual Plan \$000s	2025/2026 Actual \$000s
Sources of Operating Funding				
General Rates, Uniform Annual General Charges, Rates Penalties	219,469	219,790	245,082	0
Targeted Rates	113,762	114,365	122,913	0
Subsidies and Grants for Operating Purposes	59,503	59,663	76,912	0
Interest and Dividends from Investments	4,930	12,344	6,142	0
Fees and Charges	68,180	63,776	76,385	0
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	4,050	3,965	4,390	0
Total Sources of Operating Funding (A)	469,894	473,903	531,824	0
Applications of Operating Funding				
Payments to Staff and Suppliers	405,432	410,400	399,532	0
Finance Costs	63,084	60,447	65,273	0
Other Operating Funding Applications	522	2,044	523	0
Total Applications of Operating Funding (B)	469,038	472,891	465,328	0
Surplus/(Deficit) of Operating Funding (A-B)	856	1,012	66,496	0
Sources of Capital Funding				
Subsidies and Grants for Capital Expenditure	100,633	65,475	52,814	0
Development and Financial Contributions	33,973	18,670	24,532	0
Increase/(Decrease) in Debt	176,987	237,128	209,757	0
Gross Proceeds from the Sale of Assets	11,843	2,621	17,564	0
Lump Sum Contributions	18,731	4,484	8,645	0
Other Dedicated Capital Funding	0	0	0	0
Total Sources of Capital Funding (C)	342,167	328,378	313,312	0
Applications of Capital Funding				
Capital Expenditure				
- to meet additional demand	147,181	105,237	127,985	0
- to improve level of service	192,788	157,091	196,110	0
- to replace existing assets	83,903	66,082	100,594	0
Increase/(Decrease) in Reserves	(80,849)	979	(44,881)	0
Increase/(Decrease) of Investments	0	0	0	0
Total Applications of Capital Funding (D)	343,023	329,389	379,808	0
Surplus/(Deficit) of Capital Funding (C-D)	(856)	(1,012)	(66,496)	0
Funding balance ((A-B)+(C-D))	0	0	0	0



Reconciliation from surplus of operating funding to operating surplus

The following reconciliation bridges the difference between the funding impact statement and the statement of comprehensive revenue and expenditure.

	2024/2025 \$000	2025/2026 \$000
Surplus of Operating Funding	1,012	
Operating surplus items not included in operating funding:		
Depreciation and Amortisation Expense	(113,594)	
Vested Assets	15,711	
Net other gains/(losses)	(13,208)	
Operating Surplus not included under operating funding:		
Development Contributions	18,670	
Grants, Subsidies and Other Capital Expenditure Contributions	69,959	
Other Revenue and Expense items	269	
Share of associate's surplus/deficit	(147)	
Operating surplus before tax	(21,328)	

Photo/graphic

Financial statements

Tauranga City Council: Statement
of Comprehensive Revenue and
Expenses for the year ended 30
June 2026

Photo/graphic

Statement of Comprehensive Revenue and Expenses for the year ended 30 June 2026

		Council			Consolidated	
	Note	Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Revenue						
Rates			367,996	334,155		334,008
Fees & Charges			78,171	66,462		89,206
Grants & Subsidies			79,515	60,942		61,286
Finance Revenue			6,142	12,344		11,462
Revenue from Operations			531,824	473,903		495,962
Asset Development Revenue						
Vested Assets			20,781	15,711		15,711
Development Contributions			24,532	18,670		18,670
Grants, Subsidies, and Other Capital Contributions			60,847	69,959		69,959
Total Asset Development Revenue			106,160	104,340		104,340
Total Revenue	2		637,984	578,243		600,302
Expenditure						
Depreciation and Amortisation expense	3		(125,882)	(113,594)		(122,992)
Personnel Expenses	4		(124,442)	(126,064)		(144,900)
Finance Expenses	5		(65,993)	(62,215)		(62,215)
Other Operating Expenses	6		(274,934)	(282,625)		(264,195)
Total Operating Expenditure			(590,711)	(584,498)		(594,302)
Other Expenditure						
Provisions Expense	24		(500)	(1,718)		(1,819)
Total Expenditure			(591,211)	(586,216)		(596,121)
Operating Surplus/(Deficit)						
Operating Surplus/(Deficit) before gains and losses			46,773	(7,973)		4,181
Net other gains/(losses)	7		(600)	(13,208)		(19,206)
Share of associate's surplus/(deficit)	15		-	(147)		(288)
Surplus/(deficit) before tax			46,173	(21,328)		(15,313)
Income tax expense	8		-	(9)		(1,052)
Surplus/(deficit) after tax			46,173	(21,337)		(16,365)
Other Comprehensive Revenue and (Expenses)						
Financial assets at fair value through other comprehensive income			-	-		-
Property, Plant & Equipment Revaluation Gain/(Loss)	30		233,833	131,306		131,278
Tax on Other Comprehensive Revenue			-	319		319
Total other comprehensive income			233,833	131,625		131,597
Total comprehensive income			280,006	110,288		115,232

Explanation of major variances against budget are provided in note 31.

Summary of accounting policies and the accompanying notes form part of these financial statements.



Statement of Financial Position as at 30 June 2026

		Council			Consolidated	
	Note	Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Assets						
Current Assets						
Cash and Cash Equivalents	10		30,611	35,575	37,858	37,858
Debtors and Other Receivables	11		62,952	80,740	85,316	85,316
Inventories			1,390	1,618	2,045	2,045
Other Current Financial Assets	13		-	60,000	61,729	61,729
Non-Current Assets Held For Sale	14		7,872	3,864	3,864	3,864
Total Current Assets			102,825	181,797	190,812	190,812
Non-Current Assets						
Derivative Financial Instruments	12		6,965	664	664	664
Financial Assets	13					
Investments - Other Entities			7,070	326		326
Investments - Council Controlled Organisations			164,613	172,848		50,108
Investments - Other Non-Current Financial Assets			39,875	119,215		119,215
Investments in Associates	15		-	2,560		2,848
Investment Property	16		118,144	110,544		110,544
Intangible Assets	17		40,808	43,337		43,732
Forestry Assets	18		8,699	5,789		5,789
Property, Plant and Equipment	19		8,356,086	7,618,161		7,794,777
Te Manawataki o Te Papa Charitable Trust Land	20		-	18,436		18,436
Total Non-Current Assets			8,742,260	8,091,880		8,146,439
Total Assets			8,845,085	8,273,677		8,337,251
Liabilities						
Current Liabilities						
Derivative Financial Instruments	12		-	111		111
Payables and Accruals	21		114,480	115,424		120,883
Deposits Held	21		9,238	10,103		10,130
Revenue in Advance	21		634	4,384		5,623
Employee Entitlements	22		8,329	14,185		16,525
Borrowings	23		239,563	220,946		221,946
Provisions	24		2,430	2,241		2,342
Total Current Liabilities			374,674	367,394		377,560
Non-Current Liabilities						
Deferred Tax Liability	9		-	12,790		35,171
Derivative Financial Instruments	12		1,721	9,075		9,075
Other Non-Current Liabilities	21		12,295	92,522		92,522
Borrowings	23		1,439,160	1,186,762		1,186,762
Provisions	24		-	1,415		1,415
Total Non-Current Liabilities			1,453,176	1,302,564		1,324,944
Total Liabilities			1,827,850	1,669,958		1,702,504
Net Assets			7,017,235	6,603,719		6,634,747
Equity						
Retained Earnings			1,939,372	1,745,452		1,714,001
Other reserves			5,077,863	4,858,267		4,920,746
Total Equity			7,017,235	6,603,719		6,634,747

In accordance with the Local Government Act 2002 Schedule 10 Part 3(34), all statutory requirements in relation to the Annual Report have been complied with. Explanations of major variances against budget are provided in note 31.

Summary of accounting policies and the accompanying notes form part of these financial statements.

Mahé Drysdale
Mayor
29 October 2026

Marty Grenfell
Chief Executive
29 October 2026



Statement of Movements in Equity for the year ended 30 June 2026

	Note	Council			Consolidated	
		Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Equity at end of prior year				6,493,715	6,519,301	6,199,741
Total Comprehensive Income			6,760,121	110,288		115,232
Other Movements			280,006	(284)		214
Movements in Equity for the Year			6,821	110,004		115,446
Equity as at 30 June			7,017,235	6,603,719		6,634,747
Components of Equity						
Retained Earnings						
Reserves at Beginning of Year			1,789,763	1,693,315		1,667,900
Surplus/(Deficit) After Taxation for the Year			280,006	(21,337)		(16,365)
Net Transfers From Other Reserves			96,613	73,965		68,210
Other Adjustments			(227,010)	(491)		(5,744)
Retained Earnings at End of the Year			1,939,372	1,745,452		1,714,001
Restricted Reserves						
Reserves at Beginning of the Year			(371,634)	(321,326)		(326,882)
Net Transfer (to)/from Retained Earnings			(83,400)	(57,484)		(51,928)
Restricted Reserves at End of the Year			(455,034)	(378,810)		(378,810)
Restricted Reserves Consists of						
Trusts			46	45		45
Other Restricted Reserves			3,245	3,183		3,183
Development Contributions			(458,327)	(382,038)		(382,038)
Restricted Reserves as at 30 June			(455,034)	(378,810)		(378,810)
Council Created Reserves						
Reserves at Beginning of the Year			154,418	147,584		147,715
Net Transfers from/(to) Retained Earnings			(13,214)	(16,481)		(16,282)
Council Created Reserves at End of Year			141,204	131,103		131,433
Council Created Reserves Consists of:						
Depreciation Reserves			159,855	143,620		143,620
Other Special Purpose Reserves			(18,651)	(12,517)		(12,187)
Council Created Reserves as at 30 June			141,204	131,103		131,433
Asset Revaluation Reserves						
Reserves at Beginning of the Year			5,157,860	4,974,142		5,030,568
Shareholding Revaluation Gains/(Losses)			-	-		-
Property, Plant and Equipment Revaluation Gains/(Losses)			233,833	131,306		131,150
Movements in Assets			-	(3)		6,086
Deferred Tax on Asset revaluations			-	319		319
Net Transfers from/(to) Retained Earnings on Asset Disposals			-	210		210
Asset Revaluation Reserves at End of the Year			5,391,693	5,105,974		5,168,333
Asset Revaluation Reserves Consists of:						
Airport			20,721	16,929		16,929
Heritage			1,845	1,579		1,579
Distribution Systems			1,569,495	1,547,233		1,547,233
Library			1,908	1,550		2,059
Land, Building and Improvements			2,742,353	2,647,985		2,709,625
Te Manawataki o Te Papa Charitable Trust			2,334	2,334		2,334
Roading Network			1,070,899	897,948		897,948
Deferred Tax on Asset Revaluations			(17,862)	(17,113)		(17,113)
Shareholding			-	7,529		7,529
Asset Revaluation Reserves as at 30 June			5,391,693	5,105,974		5,168,333
Equity at End of Year			7,017,235	6,603,719		6,634,747

Explanations of major variances against budget are provided in note 31.

Summary of accounting policies and the accompanying notes form part of these financial statements.

Statement of Cash Flows for the year ended 30 June 2026

		Council		Consolidated	
	Note	Actual 2026 \$'000	Annual Plan 2026 \$'000	Actual 2025 \$'000	Actual 2025 \$'000
Cash flows from operating activities					
Receipts from Rates Revenue *			360,395	331,128	330,981
Grants and Subsidies Received			139,631	132,818	133,162
Development and Financial Contributions Received			24,532	18,670	18,670
Fees and Charges Received			79,515	66,129	85,065
Interest Received			5,604	11,902	11,020
Dividends Received			538	442	442
Cash Flows from Operating Activities			610,215	561,089	579,340
Payments to Suppliers			(265,037)	(275,354)	(256,635)
Payments to Employees			(124,642)	(119,273)	(137,994)
Interest Paid			(65,993)	(62,695)	(62,695)
GST (net)			-	(9,367)	(9,702)
Total Operating Cash Applied			(455,672)	(466,689)	(467,026)
Net cash flow from operating activities	25		154,543	94,400	112,314
Cash flows from investing activities					
Receipts from Sale of Investment Property			-	-	-
Receipts from Sale of Intangible Assets			-	-	-
Receipts from Sale of Property, Plant and Equipment			-	90	90
Receipts from Other Investments			-	18,009	18,009
Receipts from Sale of Non-Current Assets Held for sale			17,564	4,686	4,686
Receipts from Sale of Investments and Council Controlled Organisation's Repayment of Borrowings			-	-	-
Cash flows from investing activities			17,564	22,785	22,785
Purchase of Property, Plant and Equipment			(429,468)	(340,528)	(357,598)
Purchase of Intangible Assets			5,778	3,398	3,175
Purchase of Other Investments			(7,502)	(49,273)	(50,086)
Investments in Council Controlled Organisations			(900)	(18,381)	(15,438)
Purchase of Investment Property			-	(181)	(181)
Total Investing Cash Applied			(432,092)	(404,965)	(420,128)
Net cash flow from investing activities			(414,528)	(382,180)	(397,343)
Cash flows from financing activities					
Proceeds from Borrowings			474,985	354,758	351,630
Repayment of Borrowings			(215,000)	(116,065)	(116,065)
Purchase of Intangible Assets			-	3,398	3,175
Net Cash Flow from Financing Activities			259,985	238,693	235,565
Net increase / (decrease) in Cash Equivalents and Bank Overdrafts			-	(49,087)	(49,464)
Opening Cash, Cash Equivalents and Bank Overdrafts			30,611	84,662	87,322
Cash, Cash Equivalents and Bank Overdrafts at end of year	10		30,611	35,575	37,858

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

Explanation of major variances against budget are provided in note 31.

Summary of accounting policies and the accompanying notes form part of these financial statements.



Basis of reporting

This section contains the significant accounting policies of the council and the group that relate to the financial statements as a whole.

Significant accounting policies are also included in the related note disclosures.

Signposts	Explanation headings
	Accounting Policy
	Critical Accounting Estimates, Assumptions and Judgements
	Local Government Disclosures

Note 1: General accounting policies - for the year ended 30 June 2026

1.1 Reporting entity

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

The council's principal address is 21 Devonport Road Tauranga.

The Tauranga City Council Consolidated group consists of Tauranga City Council and its

subsidiaries; Bay Venues Limited (100%); Tauranga Art Gallery (100%); Te Manawataki o Te Papa Charitable Trust (50%); Te Manawataki o Te Papa Limited (100%).

Tauranga City Council has 50% interest in Tourism Bay of Plenty which is treated as an investment in an associate, as per note 15.

All of Tauranga City Councils' subsidiaries are incorporated and domiciled in New Zealand.

The primary objective of Tauranga City Council and group is to provide local

infrastructure, local public services and perform regulatory functions for the community. The Council does not operate to make a financial return. Accordingly, Tauranga City Council has designated itself and the group as Public Benefit Entities (PBE's) for financial reporting purposes.

The council authorises the Chief Executive to make necessary minor presentation or typographical amendments to the financial statements after their issue.

The Financial Statements of Tauranga City Council and group are for the year ended 30 June 2025. The Financial Statements were authorised for issue by Tauranga City Council on 29 October 2025.

1.2 Basis of preparation

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of Tauranga City Council and group have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements and service performance information have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) accounting standards.

The council and management of Tauranga City Council confirm that all statutory requirements. In relation to this annual report have been met including those outlined in the Local Government Act 2002, and the local

Government (Financial Reporting and Prudence) Regulations 2014.

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000), unless otherwise stated.

Foreign currency transactions

Foreign currency transactions are converted into NZ\$ using the exchange rates prevailing at the dates of the transactions. Foreign monetary assets and liabilities held at year end are also converted into NZ\$'s. Foreign exchange gains and losses from these activities are recognised in the surplus or deficit.

Goods and Services Tax

All items in the financial statements are stated exclusive of Goods and Services Tax (GST), except for receivables and payables, which are presented on a GST inclusive basis. When GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net GST paid to, or received from the IRD, including GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by Tauranga City Council in its 2024-34 Long-term Plan. The budget figures have been prepared in accordance with GAAP, using accounting policies that are consistent with those adopted by the council in preparing these financial statements.

Cost allocation

The cost of service for each significant activity of the council has been derived using the cost allocation system outlined below.

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

Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Changes in accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and there have been no changes in accounting policies.

Council has revised its presentation to improve usefulness and relevance of information presented. Accounting policies remain unchanged from prior year.

Significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Standards issued and not yet effective and not early adopted

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the council and group are:

No standards pending adoption by Council.

Standards issued and adopted in current reporting period

Standards and amendments, issued that have been adopted, and which are relevant to the Council and group are:

2023 Omnibus Amendments to PBE Standards

Applies for annual periods beginning on or after 1 January 2023.

This Standard amends the following: PBE IPSAS 16 Investment Property, PBE IPSAS 30 Financial Instruments: Disclosures, PBE IPSAS 13 Leases, PBE IPSAS 21 Impairment of Non Cash Generating Assets, PBE IPSAS 26 Impairment of Cash Generating Assets, PBE IPSAS 22 Disclosure of Information about the General Government Sector, PBE FRS 47 First time Adoption of PBE Standards, PBE IPSAS 41 Financial Instruments, PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets, PBE IPSAS 17 Property, Plant and Equipment, PBE IPSAS 5 Borrowing Costs, PBE IAS 12 Income Taxes, and PBE IPSAS 27 Agriculture.

Adoption of this standard has not resulted in any significant impact on the Council and group financial statements.

2024 Omnibus Amendments to PBE Standards

Applies for annual periods beginning on or after 1 January 2026, with early adoption permitted.

This Standard amends the following: PBE IPSAS 1 Presentation of Financial Reports and PBE IAS 12 Income Taxes.

Adoption of this standard has not resulted in any significant impact on the Council and group financial statements.

Critical accounting estimates, and assumptions

In preparing these financial statements Tauranga City Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. This applies to the following notes:

Note 13 - Other Financial Assets

Note 16 - Investment Property

Note 19 - Property, Plant and Equipment

Note 24 - Provisions

Other Matters

The water services legislation (namely the Water Services Entities Act 2022, the Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023), was repealed on 17 February 2024. The Government has recently enacted the Local Government (Water Services Preliminary Arrangements) Act 2024. The new legislation requires Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025. The plan must include the anticipated or proposed model or arrangements and implementation plan for delivering water services. Council will not know what the model or arrangements are

likely to be until the WSDP is approved by the Secretary. The new legislation has not had an impact on the 30 June 2025 financial statements or performance information.

1.3 Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, and expenses of entities in the group on a line by line basis. All intragroup balances, transactions, revenues and expenses are eliminated on consolidation.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. The consolidation of an entity begins from the date when the council obtains control of the entity and ceases when the council loses control of the entity.

Control over an entity is determined when the council has exposure, or rights, to variable benefits from its involvement with the entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The council considers all relevant facts and circumstances in assessing whether it has power over another entity.

For example, the ability to appoint or remove most of the entity's governance and management, binding arrangements the council enters into, group voting rights, and pre determination mechanisms. The council reassesses whether or not it controls another entity if facts and circumstances change.

The accounting policies of controlled entities are consistent with the policies adopted by the controlling entity, or if not, adjustments are made to the consolidated financial statements to bring alignment of subsidiaries with the group's accounting policies. All intra group balances, transactions, income,

expenses, and cash flows relating to transactions between members of the group are eliminated in full on consolidation.

Subsidiaries

Tauranga City Council consolidates in the group financial statements all entities where Tauranga City Council has the capacity to control their financing and operating policies to obtain benefits from the activities of the subsidiary. This power exists where Tauranga City Council controls the majority voting power on the governing body or where such policies have been irreversibly predetermined by Tauranga City Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

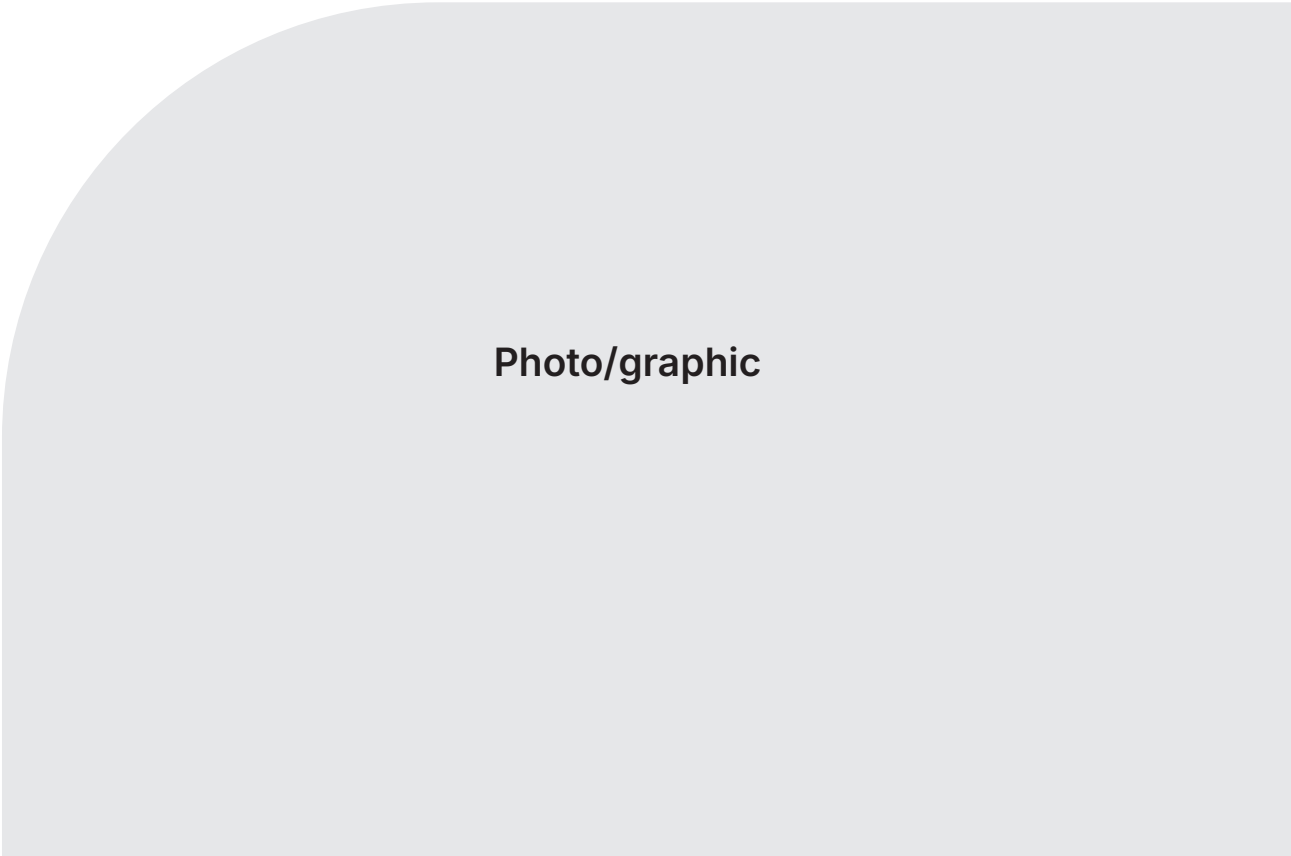
Tauranga City Councils' investments in its subsidiaries are carried at cost in Tauranga City Councils' own "parent entity" financial statements.

Associate

An associate is an entity over which the Tauranga City Council has significant influence and is neither a subsidiary nor an interest in a joint venture. Refer to note 15.

Investment

Tauranga City Council also has an 11.11% interest in Bay of Plenty Local Authority Shared Service (BOPLASS), a company set up by nine local authorities in the Bay of Plenty region. This is not consolidated but is accounted for as investments by Tauranga City Council. Refer to note 13.



Photo/graphic

Basis of reporting

Note 2: Revenue

Accounting policy



The Tauranga City Council Group (the group) and Tauranga City Council (the council) receive their revenue from exchange and non exchange transactions.

Exchange transaction revenue arises when the council and the group provide goods and services to a third party and receives approximately equal value in return that is directly related to those goods and services. Non exchange transaction revenue arises when the council and the group receive value from another party without having to provide goods or services of equal value directly. Non exchange revenue comprises rates and transfer revenue. Transfer revenue includes grants, subsidies and fees and user charges derived from activities that are partially funded by rates.

The group and the council's significant items of revenue are recognised and measured as follows:

Type	Recognition and Measurement
Rates	General rates, targeted rates (excluding water by meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The council considers the effect of payment of rates by instalments is not enough to require discounting of rates receivables and subsequent recognition of interest revenue. Revenue arising from late payment penalties is recognised when rates become overdue. Rates remissions are recognised as a reduction of rates revenue when the council has received an application that satisfies its Rates Remission Policy. Tauranga City Council's rates remission policy allows rates to be remitted on condition of a ratepayer's extreme financial hardship, land used for sport and land protected for historical, cultural or other charitable purposes. Revenue from water by meter rates is recognised on an accrual basis. Revenue is based on the actual usage as a result of meter reading. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
	Non Rateable Land Under the Local Government (Rating) Act 2002, certain properties cannot be rated for general rates. These properties include schools, places of religious worship, public gardens and reserves, and unused Māori freehold land. These non rateable properties may be subject to targeted rates in respect of sewerage, water, refuse, and sanitation. The non rating of non rateable land does not constitute a remission under the council's rates remission policy.

Type	Recognition and Measurement
Grants and Subsidies	Grants and subsidies are recognised when they become receivable unless there is an obligation in substance to return the funds if conditions of the grants and subsidies are not met. If there is such an obligation, the grants and subsidies are initially recorded in the statement of financial position when received at fair value as grants and subsidies received in advance. As the conditions are satisfied, the carrying amount of the liability is reduced and an equal amount is recognised as revenue. Waka Kotahi NZ Transport Agency (NZTA) - Rooding Capital Subsidies Council received funding assistance from NZTA. These grants are reimbursements that subsidise part of the costs of capital expenditure on the local rooding infrastructure. the subsidies are recognised as revenue when conditions pertaining to eligible expenditure have been fulfilled. Waka Kotahi NZ Transport Agency (NZTA) - Rooding Operating Subsidies Council received funding assistance from NZTA. These grants are reimbursements that subsidise part of the costs of maintenance on the local rooding infrastructure. These works mainly relate to traffic signals and streetlights on state highways. Neither the costs nor recoveries related to this work are included in the surplus or deficit (except for an administration fee). The subsidies are recognised as revenue when conditions pertaining to eligible expenditure have been fulfilled. Operational Grants Operational grants are recognised as revenue when they become receivable unless there is an obligation to return the funds if the conditions of the grant are not met. If there is such a condition, the grants or subsidies are initially recorded as grants received in advance and recognised as revenue when the condition of the grant is satisfied. Other Grants Received Government grants and other grants are recognised as revenue when any conditions relating to eligible expenditure have been fulfilled. Crown Infrastructure Partner (CIP) supports infrastructure development through the implementation of alternative financing models, such as the Infrastructure Funding and Financing Act (IFF).
Development Contributions	Development Contributions relate to the revenue received from developers towards various infrastructure projects. Development and financial contributions are recognised as revenue when Tauranga City Council provides, or can provide, the service for which the contribution was charged. In cases where contributions are collected in advance to fund a service that is not currently provided in an area, the contribution is initially recognised as revenue in advance.
Vested Assets	For assets received for no or nominal consideration, the asset is recognised when the council obtains control of the asset. The fair value of the asset is determined by reference to the cost of constructing the asset at the time, and recognised as revenue, unless there is a use or return condition attached to the asset.
Interest Revenue	Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rates.
Dividend Revenue	Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre acquisition surpluses, the dividend is deducted from the cost of the investment.
Other Fees and Charges	User fees and charges are recognised based on actual services provided. Any fees and charges received in advance are recognised as unearned income in Deferred Revenue. Entrance fees are charged to users of the council's local facilities, such as pools and the Tauranga Art Gallery. Revenue from entrance fees is recognised upon entry to such facilities.

Type	Recognition and Measurement
Infringement Fees and Fines	Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued, factoring in the probability of collection. Fifty percent of warrant and registration fines are payable to central government. These are recognised as a liability until payment is made to central government.
Property Revenue	Rental property lease revenue is recognised on a straight line basis over the term of the lease.
Consents, Licenses and Permits	Revenue from the rendering of services (e.g. building consent fees) is recognised by reference to the stage of completion of the transaction, based on the actual service provided as a percentage of the total services to be provided. Under this method, revenue is recognised in the accounting periods in which the services are provided. Some rendering of services are provided at a market rate or on a full cost recovery basis (e.g. parking permits and fees) and these are classified as exchange. License revenue is recognised when the license is issued, and revenue received or invoiced.
Sale of Goods	Revenue from the sale of goods is recognised when the product is sold to the customer.
Port Operations	Revenue from port operations includes revenue from services, ship exchange, berthage, goods wharfage, landing charges, and collection and transport of containers. Revenue is recognised when the services are provided, by reference to the stage of completion of specific transactions, assessed on the basis of actual service provided as a proportion of the total services to be provided.
Water and Wastewater	Water revenue comprises the amounts received and receivable at balance date for water supplied to customers in the ordinary course of business. Wastewater revenue is a combination of a fixed charge and a volumetric charge based on a percentage of water used. Water and wastewater revenue includes estimated unbilled amounts for unread meters at balance date. As meter reading is cyclical, management applies judgement when estimating the daily average water consumption of customers between meter readings. Unbilled amounts from the last bill reading date to the end of the month are recognised as revenue.

For the purposes of the Local Government Funding Agency Limited (LGFA) Guarantee and Indemnity Deed disclosure, the council's annual rates revenue for the year ended 30 June

2025 is \$334 million (2024: \$295 million). Refer to Note 24 for further information on the LGFA guarantees and indemnities.

Local government disclosures



Rating Units, Capital Value and Land Value

Rates Revenue is the main source of funding for Tauranga City Council, in the district or region of the local authority, as at 30 June 2025. The total number of rating units for 2025 was 62,101 compared with 61,570 the previous year.

Separately used or inhabited parts of a rating unit (SUIPS) 2025: 69,994 (2024: 69,262).

	2026 \$ million	2025 \$ million
Capital Value		79,953
Land Value		49,623

		Council		Consolidated	
	Note	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Operating Revenue					
Revenue from Rates					
Rates Revenue			210,470		210,330
Ancillary General & Targeted Rates			6,065		6,065
Rates Penalty			845		845
Rates Remission			(11,578)		(11,578)
Uniform Annual General Charge			19,377		19,377
Wastewater Charge			50,900		50,900
Community Facilities Targeted Rates			-		-
Resilience Targeted Rate			1,145		1,145
Stormwater Reactive Reserve Targeted Rates			517		517
Transport Targeted Rates			2,381		2,381
Water by Meter Targeted Rate			39,563		39,556
Kerbside Collection Targeted Rates			14,470		14,470
Total Revenue from Rates			334,155		334,008
Fees and Charges					
Consents, Licenses and Permits			13,004		13,004
Infringement Fees and Fines			2,686		2,686
Other Fees and Charges Revenue			19,589		27,912
Other Exchange Revenue			7,947		20,192
Port Operations Revenue			8,015		8,015
Property Revenue			10,998		10,998
Water and Wastewater			1,354		1,354
Sale of Goods			2,869		5,045
Total Fees and Charges			66,462		89,206
Grants and Subsidies					
Petrol Tax			1,279		1,279
Operating Grants and Subsidies			18,952		19,296
Waka Kotahi NZTA Operational Subsidies			40,711		40,711
Total Grants and Subsidies			60,942		61,286
Finance Revenue					
Dividends			442		442
Interest Revenue			11,902		11,020
Total Finance Revenue			12,344		11,462
Total Operating Revenue			473,903		495,962

		Council		Consolidated	
	Note	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Asset Development Revenue and other Revenue					
Vested Assets			15,711		15,711
Development Contributions			18,670		18,670
Grants, Subsidies and Other Capital Contributions					
Waka Kotahi NZTA Capital Contributions			34,363		34,363
Central Government Grants & Subsidies			3,863		3,863
Central Government Funding incl. IFF*			27,043		27,043
Other Capital Contributions			4,690		4,690
Total Grants, Subsidies and Other Capital Contributions			69,959		69,959
Total Asset Development Revenue and other Revenue			104,340		104,340
Total Revenue			578,243	600,302	
Total Revenue from Exchange Transactions			117,257		130,789
Total Revenue from Non Exchange Transactions			460,986		469,513

* Total Drawings equal \$23m, \$5.8m relates to Operational funding and is recorded as Operating Grants and Subsidies.

Note 3: Depreciation and amortisation by groups of activity

Accounting policy



Depreciation

Depreciation is provided on all property, plant and equipment other than land, on a straight line (SL), at rates calculated to allocate the asset cost less estimated residual value, over the estimated useful life. When assets are revalued, depreciation rates are overridden by the new annual depreciation rates which may be outside the range for the class of asset to accurately reflect the useful life of the asset.

Amortisation

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

Intangible assets capitalised to infrastructural assets are amortised at the rate of the principal asset to which they have been capitalised.

Local government disclosures



Under the Local Government (Financial Reporting and Prudence) Regulations 2014, the council is required to disclose the Group's depreciation and amortisation by group of activities.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
City and Infrastructure Planning		-		-
Community Services		3,369		3,369
Community, People and Relationships		7		7
Economic Development		3,436		3,436
Emergency Management		5		5
Regulatory and Compliance		67		67
Spaces and Places		13,813		23,211
Stormwater		8,805		8,805
Support Services		8,887		8,887
Sustainability and Waste		1,446		1,446
Transportation		40,078		40,078
Wastewater		18,995		18,995
Water Supply		14,686		14,686
Total depreciation and amortisation		113,594		122,992

Note 4: Personnel expenses

Accounting policy



Personnel expenses for salaries and wages, annual leave, long service leave and other similar benefits are recognised as expenditure and liabilities when they accrue to employees.

- Contributions to Defined Superannuation Scheme includes employer contributions to Kiwisaver and Defined Benefit Plan Contributors Scheme. Refer to Note 27.
- Direct Personnel Overheads includes ACC, recruitment costs, staff training costs and other staff support costs.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Salaries and Wages		115,664		133,811
Elected Members Salaries and Wages		1,239		1,239
Commissioner Salaries and Wages		10		10
Other Community Representation Remuneration		203		202
Contributions Defined Superannuation Scheme		3,442		3,771
Direct Personnel Overheads		2,587		2,950
2025 Organisational Reset & Redundancy Expenses		2,603		2,604
Remuneration Benefits		313		313
Total Personal Expenses		126,061		144,900

2025 Organisational Reset

On 7 March 2025, the Executive/CEO of Tauranga City Council formally approved a restructuring plan focused on streamlining operations and reducing personnel costs. The restructure is planned in two phases, Phase one consolidates activity areas and changes reporting lines to better align our resources, processes, and talent, in order to reduce our operating costs; Phase Two focuses on how our groups and teams are led, organised and structured.

As at 30 June 2025, Phase One has been fully committed to and communicated to affected

staff resulting in the redundancy of personnel as 98 roles were disestablished. The affected employees under Phase One were formally notified on 9 May 2025. All termination benefits, including redundancy payments and accrued leave, have been calculated in accordance with contractual and legal obligations. The entity has recognised a provision as at 30 June 2025, as the plan was finalised and communicated prior to balance date, creating a constructive obligation under PBE IPSAS 19. Refer to provisions in Note 24.

Phase Two was not finalised as at 30 June 2025.

Local government disclosures



Remuneration of the Mayor and Councillors is in accordance with the Provision of Clause 6 of Schedule 7 of the Local Government Act 2002 and is determined by Council Resolution within limits set by the Local Government Elected Members. The monetary remuneration detailed below includes Salary and Expenses Allowances, in accordance with Council Resolution, and the Act.

The following people held office as elected Members of the Council's governing body during the reporting period:

	Council	
	Actual 2026	Actual 2025
Current		
Baker, Hautapu		127,759
Crowther, Glen		127,759
Curach, Rick		127,759
Drysdale, Mahé (Mayor)		170,060
Morris, Steve		127,759
Rolleston, Hēmi		21,953
Rozeboom, Marten		127,759
Schuler, Kevin (Herb)		127,759
Scoular, Jen (Deputy Mayor)		145,367
Taylor, Rod		127,759
Past		
Sydney, Mikaere (resigned)		8,363
Total Elected Representatives' Remuneration		1,240,055

Chief Executive Remuneration

The total remuneration (including any non financial benefits) paid or payable for the year to the chief executive was \$599,433 (2024: \$606,755) and \$12,770 (2024: \$4,403) was employer contributions to superannuation schemes. Included in the total remuneration package were fringe benefits of \$12,500 (2024: \$12,500) for the company vehicle.

The current Chief Executive commenced on 3 September 2018 and was reappointed to the role on 4 September 2023, under contract for a five year term. The remuneration package was based on advice given to council by an independent consultant.

Council employees

The number of employees who were employed at 30 June are detailed below. Those receiving remuneration of \$60,000 or more are grouped into \$20,000 bands. If there are less than five or fewer employees in a band, they are combined upwards with the next banding as stipulated in the Local Government Act 2002.

Total annual remuneration by band for employees as at 30 June:

Number of employees	2026	Number of employees	2025
< \$60,000		< \$60,000	137
\$60,000-\$79,999		\$60,000-\$79,999	312
\$80,000-\$99,999		\$80,000-\$99,999	244
\$100,000-\$119,999		\$100,000-\$119,999	206
\$120,000-\$139,999		\$120,000-\$139,999	186
\$140,000-\$159,999		\$140,000-\$159,999	84
\$160,000-\$179,999		\$160,000-\$179,999	35
\$180,000-\$199,999		\$180,000-\$199,999	12
\$200,000-\$219,999		\$200,000-\$219,999	18
\$220,000-\$239,999		\$220,000-\$239,999	9
\$240,000-\$259,999		\$240,000-\$259,999	10
\$300,000-\$379,999		\$300,000-\$379,999	7
\$600,000-\$619,999		\$600,000-\$619,999	1
Total employees		Total employees	1,261

	2026	2025
Full-time equivalent		
Full time		1,024
Part time		119
Casual		14
Total Full-time equivalent		1,157

Severance Payments

Severance payments include any consideration (monetary or non monetary) provided to any employee in respect of the employee's agreement to terminate his or her employment with council. These payments are additional to any final payment of salary, holiday pay or superannuation contributions.

For the year ended 30 June 2025, the Council made 4 severance payments to employees totalling \$109,651 (2024: Two payments totalling \$20,000). The value of each of the severance payments was \$25,181, \$74,000, \$3,420, and \$7,050.

Note 5: Finance expenses

Accounting policy



Borrowing costs are recognised as an expense in the period in which they were incurred.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Interest on Borrowings		60,447		60,447
Other Financial Expenses		639		639
Interest Expense Finance Leases		1,129		1,129
Total Finance Expenses		62,215		62,215

Note 6: Other expenses

Accounting policy



Grant Expenditure

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

Discretionary grants are those grants where the council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the council and the approval has been communicated to the applicant. The council's grants awarded have no substantive conditions attached.

- Utilities and Occupancy expenses includes rates, electricity and other general occupancy expenses.
- Other Operating Expenditure includes, but is not limited, to such items as waters management, traffic management, emergency management, and compliance fees

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Administration		2,058		5,117
Audit Fees - Audit New Zealand for Council's Financial Statements*		466		669
Other Audit Fees				
Audit Fees - Audit NZ Debenture Trust Deed		12		12
Audit Fees - Audit NZ for Council's Long Term Plan		19		19
Audit Fees - Audit NZ Annual Report additional costs**		12		12
Other Audit Fees Total		43		43
Bad Debts Written Off / (Recovered)		107		107
Consultants		16,583		17,464
Consultants -Profess Services Related to Projects		26,255		26,255
Grants Expenditure		47,690		16,039
Insurance		7,377		7,377
Loss Allowance for Receivables		217		217
Operating Lease Payments		7,781		7,868
Operational Contracts		11,321		11,321
Other Operating Expenditure				
Transport		3,571		3,571
Three Waters		17,548		17,548
Spaces & Places		6,520		7,603
Other		451		5,948
Other Operating Expenditure Total		28,090		34,670
Repairs and Maintenance				
Transport		9,049		9,049
Three Waters		12,537		12,537
Spaces & Places		8,044		8,044
Other		4,382		5,465
Repairs and Maintenance Total		34,012		35,095
Software and Application Expenditure		21,150		21,150
Tauriko West - NZTA Expenditure for capital works		55,972		55,972
Utilities and Occupancy		19,008		20,336
Vegetation and Planting		4,495		4,495
Total Other Expenses		282,625		264,195

* The council and consolidated financial statements and service performance information for the year ended 30 June 2025 are audited by Audit New Zealand on behalf of the Auditor General.

eral. The audit fee disclosed for the financial report represents the fee for the annual statutory
 ** These fees are for overruns for the 2024 Audit.

Note 7: Other gains and losses

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Financial Instruments				
Gain / (Loss) on Interest Rate Swaps		(13,767)		(13,767)
Gain on Financial Instrument Concessionary Loans		2,189		2,189
Housing Infrastructure Fund - Initial Discount Recognition / (Unwind)		1,564		1,564
Impairment of CCO Loan		(600)		(600)
Non Financial Instruments				
Gain / (Loss) on Carbon Credits		245		245
Growth of Forestry Asset		153		153
Gain / (Loss) on Revaluation of Forestry Assets		182		182
Property, Plant and Equipment				
Capital Gain / (Loss) on Disposal of Property, Plant and Equipment		(210)		(3,544)
Assets Written Off		(7,345)		(10,009)
Investments				
Revaluation Gain / (Loss) on Investment Property		4,311		4,311
Other				
Loss on Unrealised Income		70		70
Total Net Other Gains and Losses		(13,208)		(19,206)

Photo/graphic

Tax notes

Note 8: Income tax expense / (benefit)

Accounting policy



Local Authorities are generally exempt from income tax except for certain income received from council controlled organisations and port related commercial undertakings.

Income tax comprises current tax and deferred tax calculated using the tax rate that has been enacted or substantively enacted by the balance date. Income tax is charged or credited to the surplus or deficit, except when it relates to items that are recognised in other comprehensive revenue and expenses, or directly in equity.

Current tax is the amount of income tax payable or refundable in the current period, plus any adjustments to income tax payable in respect of prior periods. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Relationship Between Tax Expense and Accounting Profit				
Operational Surplus/ (Deficit) Before Tax		(21,328)		(15,313)
Tax at 28%		(5,972)		(4,288)
Prior year Adjustment		(9)		-
Non Taxable Income		5,707		4,656
Deferred Tax Adjustment		283		684
Removal of tax depreciation on commercial buildings		-		-
Tax expense		9		1,052
Represented by:				
Current taxation		9		2
Deferred Tax on Temporary Difference		0		1,050
		9		1,052

* On 28 March 2024 the Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Act passed into law. The Act removed tax depreciation deductions for industrial and commercial buildings with an estimated tax useful life of 50 years or more, with effect from 2024/25 income tax year. Application of

the enacted tax law has resulted in a \$2,180k decrease in the recognition of deferred tax expense in the Statement of Comprehensive Income and a corresponding increase to the deferred tax liability recognised in the Statement of Financial Position.

Note 9: Deferred tax asset / (liability)

Accounting policy



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

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that affects neither accounting profit nor taxable profit.

	Property, Plant and Equipment \$'000	Employee Entitlements \$'000	Other Provisions \$'000	Tax Losses \$'000	Total \$'000
Council					
Balance as at 1 July 2024	(18,070)	-	-	4,980	(13,090)
Charge to Surplus or Deficit	1,214	-	9	(1,232)	(9)
Charge to Other Comprehensive Revenue and Expense	319	-	-	-	319
Adjustment	-	-	-	(10)	(10)
Balance as at 30 June 2025	(16,537)	-	9	3,738	(12,790)
Balance as at 1 July 2025					
Charge to Surplus or Deficit					
Charge to Other Comprehensive Revenue and Expense					
Adjustment					
Balance as at 30 June 2026					

	Property, Plant and Equipment \$'000	Employee Entitlements \$'000	Other Provisions \$'000	Tax Losses \$'000	Total \$'000
Consolidated					
Balance as at 1 July 2024	(55,359)	456	16	20,457	(34,429)
Charge to Surplus or Deficit	(120)	7	-	(939)	(1,052)
Charge to Other Comprehensive Revenue and Expense	319	-	-	-	319
Adjustment	-	-	(9)	-	(9)
Balance as at 30 June 2025	(55,159)	463	7	19,518	(35,171)

	Property, Plant and Equipment \$'000	Employee Entitlements \$'000	Other Provisions \$'000	Tax Losses \$'000	Total \$'000
Balance as at 1 July 2025					
Charge to Surplus or Deficit					
Charge to Other Comprehensive Revenue and Expense					
Adjustment					
Balance as at 30 June 2026					

Photo/graphic

Financial position notes

Note 10: Cash and cash equivalents

Accounting policy



Cash and cash equivalents include cash on hand, deposits held on call with banks, other short term highly liquid investments with original maturities of three months or less and net of bank overdrafts.

The carrying value of short term deposits approximate their fair value. Council also receives interest from cash held at the bank.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Cash at Bank and On Hand		31,968		34,251
Short Term Deposits		-		-
Contractual Holdings		3,607		3,607
Total Cash and Cash Equivalents		35,575		37,858
Weighted Average Effective Interest Rate		3.25%		3.25%

Note 11: Debtors and other receivables

Accounting policy



Receivables are recorded at the amount due, less an allowance for Expected Credit Loss (ECL).

The council and group apply the simplified ECL model of recognising lifetime ECL for receivables.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Rates Receivable		7,440		7,440
Water Rates Receivable		9,902		9,902
Roading Subsidy Due		9,552		9,552
Other Receivables		22,150		26,092
GST		28,697		29,032
Prepayments		5,830		6,183
Gross Debtors and Other Receivables		83,571		88,201
Less Allowance for Loss		(2,831)		(2,885)
Total Debtors and Other Receivables		80,740		85,316
Total Exchange Receivables and Other Receivables		27,384		31,679
Total Non Exchange Receivables and Other Receivables		53,356		53,637

Local government disclosures



The Chief Executive approved the write off of rates receivable during the year under Local Government (Regulations) 2002, as follows (in whole \$ numbers).

	2026	2025
Section 90A		91,483
Section 90B		27,409

Expected Credit Loss

Accounting policy



The ECL allowance has been calculated based on a review of specific overdue receivables and a collective assessment. The collective allowance is based on an analysis of past collection history and debt write offs. Individual allowance has been determined based on the significant financial difficulties and circumstances being experienced by the debtor..

Rates Receivable

Council does not provide for ECL on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debt. These powers allow the council to commence legal proceedings to recover any rates

that remain unpaid for four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then the council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

Rate payers can apply for payment plan options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value of future payments if the effect of discounting is material.

macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

Other Receivables

ECL for other receivables is based on the payment profile of revenue on credit over the prior two years the measurement date and the corresponding historical credit losses experienced for that period. This historical loss rates are adjusted for current and forward looking

There have been no changes in the estimation techniques or significant assumptions in measuring the loss allowance.

The allowance for credit losses based on council and group's credit loss matrix is as follows:

	Receivable days past due				
30 June 2026	Current	More than 30 days	More than 60 days	More than 90 days	Total \$'000
Council					
Expected credit loss rate					
Gross carrying amount (\$'000)					
Lifetime expected credit loss (\$'000)					
Consolidated					
Expected credit loss rate					
Gross carrying amount (\$'000)					
Lifetime expected credit loss (\$'000)					

	Receivable days past due				
30 June 2025	Current	More than 30 days	More than 60 days	More than 90 days	Total \$'000
Council					
Expected credit loss rate	0.42%	21.50%	3.26%	46.22%	
Gross carrying amount (\$'000)	64,199	200	491	5,411	70,301
Lifetime expected credit loss (\$'000)	271	43	16	2,501	2,831
Consolidated					
Expected credit loss rate	0.41%	17.09%	2.45%	46.15%	
Gross carrying amount (\$'000)	65,497	275	652	5,528	71,952
Lifetime expected credit loss (\$'000)	271	47	16	2,551	2,885

Movements in the allowance for credit losses are as follows:

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Movement in the allowance for credit losses				
Opening balance as at 1 July		2,614		2,632
Additional allowance made during the year		324		360
Allowance reversed during the year		-		-
Receivables written off during the year		(107)		(107)
Balance at 30 June		2,831		2,885

All receivables greater than 30 days in age are considered to be past due.

Note 12: Derivative financial instruments

Accounting policy



Tauranga City Council uses derivative financial instruments to manage exposure to interest rate and foreign exchange risks arising from the Council's operational activities and risk arising from council's financing and investing activities. In accordance with its Treasury Policy, Tauranga City Council does not hold or issue derivative financial instruments for trading purposes. Tauranga City Council has not adopted hedge accounting. Financial Instrument Risk is detailed in note 29.

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

The portion of the fair value of a derivative that is expected to be realised within 12 months of the balance date is classified as current, with the remaining portion of the derivative classified as Non-Current.

Council monitors the use of derivative financial instruments using well defined market and credit risk limits and timely reporting to Council. Council's treasury policy sets out the overall minimum/maximum levels of fixed rate exposure permitted based on time bands.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Non-Current Asset Portion				
Interest Rate Derivatives		664		664
Total non-current asset portion		664		664
Total Derivative Financial Instruments - Assets		664		664

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current Liabilities Portion				
Interest Rate Derivatives		111		111
Total Current Liabilities Portion		111		111
Non-Current Liabilities Portion				
Interest Rate Derivatives		9,075		9,075
Total Non-Current Liabilities Portion		9,075		9,075
Total Derivative Financial Instruments - Liabilities		9,186		9,186
Total Net Derivative Financial Instruments		(8,522)		(8,522)

There were no financial instruments held for trading. Currently Derivative Financial Instruments only include Non Hedged Interest Rate Derivatives.

Fair Value

Significant judgements and estimates used in the valuation of derivative financial statements

The derivatives of council and the group are all under Level 2 of the fair value hierarchy (refer Note 30). The fair value of level 2 derivatives are determined using discounted cash flow valuation techniques based on the terms and valuation inputs from independently sourced market parameters as summarised below.

Instrument	Valuation Input
Interest Rate Swaps	Spot and Forward Interest rate yield curve

Note 13: Other financial assets

Accounting policy



Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); or
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics

and the council and group's management model for managing them. Management determines the classification of its investments at initial recognition.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the council and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Initial recognition of concessionary loans

Loans made at nil or below market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. The difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The council and group designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long term.

Council has designated its shares in LGFA as at FVTOCRE. This measurement basis is considered more appropriate than through surplus or deficit because the investments have been made for long term strategic purposes rather than to generate a financial return through trading.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Council has designated the following instruments as FVTSD:

- Shares in unrelated entities
- Derivatives (refer to note 12)
- Concessionary Loan
- Borrower notes

Expected credit loss allowance

The council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12 month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL). When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the council and group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the council and group's historical experience and informed credit assessment and including forward looking information.

The council and group consider a financial asset to be in default when the financial asset is more than 90 days past due. The council and group may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full. Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Shares in subsidiaries (at cost)

The investment in subsidiaries is carried at cost in council's parent entity financial statements.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current				
Short term deposits maturing four to twelve months from date of acquisition		60,000		61,729
Concessionary Loans		-		-
TOTAL CURRENT OTHER FINANCIAL ASSETS		60,000		61,729
Non-Current				
Investments in CCOs and Similar Entities				
Investment in Bay of Plenty Local Authority Shared Services		17		17
Investment in Bay Venues Limited		101,729		-
Investment in Tauranga City Art Gallery Trust		1,000		-
Investment in Te Manawataki o Te Papa Charitable Trust		-		-
Investment in Te Manawataki o Te Papa Ltd		-		-
Loan to Bay Venues Limited		20,011		-
Borrower Notes NZ LGFA		40,696		40,696
Unlisted Shares in NZ LGFA		9,395		9,395
Total Investments in CCOs and Similar Entities		172,848		50,108
Other Investments				
Concessionary Loans		30,100		30,100
Listed Shares in Unrelated Entities		326		326
Right of Use Asset		81,588		81,588
Loan to Leasee		850		850
Loan receivables		6,707		6,707
Total Other Investments		119,541		119,541
TOTAL Non-Current OTHER FINANCIAL ASSETS		292,389		169,649

Fair value disclosures



Term Deposits

The carrying amount of term deposits approximates their fair value.

Loans to Related Parties

The carrying amount approximates their fair value. All loans to related parties are loans to CCOs of council.

Listed Shares

Listed shares are recognised at fair value. The fair value of listed shares are determined by reference to published current bid price quotations in an active market.

Unlisted Shares

Tauranga City Council is one of the 31 shareholders (30 local authorities and the Crown). Due to the immaterial size and nature of the Council's investment in the LGFA, the council has estimated the fair value of this investment based on LGFA's net asset backing at 30 June.

Borrower Notes

Borrower notes are subordinated convertible debt instruments that the council is required to subscribe for when borrowing from the LGFA, currently set at 5% (2024: 5%) of the aggregate borrowings by that local authority. The borrower notes mature as the underlying debt matures.

Borrower notes are initially recognised at fair value and are subsequently measured at FVTSD.

Concessionary Loan

Loans made at nil or below market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

→ Te Tumu

The face value of the Te Tumu transactions is \$32.9m, made up of Property Subdivision Rights and the fair value of the Concessionary Loan.

The original transaction created a financial asset whereby council has a right to receive cash when the vendor exercises their option to repurchase the property. The vendor has until December 2036 to exercise their buyback option, whereby if the vendor does not exercise their right, the land reverts to council and at that time will be recognised as Council owned land within its accounts. Council purchased the land to ensure its development was consistent with the Smart Growth Strategy.

The interest rate per the agreement is 4% per annum. The fair value of the loan at initial recognition has been determined using cash flows discounted at the agreed rate. The property subdivision rights have been recognised as the difference between the amount paid and the present value of discounted future cash flows on the option, if exercised, and between a market overdraft rate of 8%. Council has determined the market rate based on everyday whole market sale pricing, an assessment of the vendor's financial validity, and a risk premium given the borrowing time frame of 15 years.

→ Devonport Road

The face value of the Devonport Development is \$8.5m, consisting of the concessionary loan at fair value.

The transaction created a financial asset whereby council has a right to receive cash for the land sale, upon completion of the site redevelopment. The financial asset was settled in 2025.

The interest rate per the agreement market rate is 12% per annum. The fair value of the loan at initial recognition has been determined using cash flow discounted at the lending rate at the date of settlement.

Movements in the carrying value of concessionary loans are as follows:

Loan Receivable

Principal sum discounted to present values of \$6.7m

Interest rate Local Government Funding agency 5 year rate plus 2% equates to 7.12%

Repayable in 5 years from Initial settlement date

Interest repayable annually with Principal Sum and all outstanding monies paid in full at end of term.

Right of Use Asset and Lease Liability

	2026 \$'000	2025 \$'000
Right of Use		
Opening Balance		-
Additions		82,227
Depreciation		(669)
Total		81,558
Lease Liabilities		
Opening Balance		-
Additions		82,227
Liability reduction		(271)
Total		81,956

Right of Use Assets:

The Right of use asset relating to 90 Devonport Road is recognised at the present value of future lease payments, depreciated straight line over the term of the lease. Council's depreciation rates on the Right of use assets are straight line based on a 30 year lease period.

The lease liabilities are measured at

the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate. The weighted average lessee's incremental borrowing rate applied is 5.5%

A +/- 1% movement in the calculated discount rate will increase/(decrease) the carrying value of the Right of use asset by (\$8,361m)/\$9,916m.

	Council/Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000
At 1 July		36,540
Loans repaid during the year		(8,500)
Unwind of discount and interest charged		2,060
As at 30 June		30,100

Credit Risk, including ECL

Term Deposits

The council and group consider there has not been a significant increase in credit risk for investments in term deposits because the banks continue to have low credit risk at balance date. Term deposits are held with banks that have a long term AA investment grade credit rating, which indicates the bank has a very strong capacity to meet its financial commitments.

No ECL has been recognised for term deposits as the loss allowance is trivial.

Related Party Loans

ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the council and group expect to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase

in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12 month ECL). For those credit exposures for which there has been significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

Concessionary loans

→ Te Tumu - council considers there has not been a significant increase in the credit risk for concessionary loans because the underlying value of the land has increased since the original transaction.

No ECL has been recognised for concessionary loans.

Other Financial Assets

ECL measured for other financial assets are trivial. They are low risk and council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.

Note 14: Non-Current assets held for sale

Accounting policy



Non-Current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write downs are recognised in surplus or deficit.

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

Non-Current assets are not depreciated or amortised while they are classified as held for sale (including those that are part of a disposal group).

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Non-Current Assets Held for Sale are:				
Land		3,404		3,404
Buildings		460		460
Other Property, Plant & Equipment		-		-
Total Non-Current Assets Held for Sale		3,864		3,864

Councils financial asset strategy includes the group identifying assets that are surplus to requirements in providing council services. This will help match funding with investment demand over the next 10 years.

As at 30 June 2026, there are 6 assets held for disposal. These assets are expected to be disposed within the next 12 months.

Note 15: Investment in associate

Accounting policy



Tauranga City Council accounts for investments in associates in the group financial statements using the equity method. An associate is an entity over which the Tauranga City Council has significant influence and is neither a subsidiary nor an interest in a joint venture. The investment in an associate which shows the carrying amount in the group financial statements is increased or decreased to recognise Tauranga City Council's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements.

If the share of the deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After Tauranga City Council's interest is reduced to zero, additional deficits are provided for and a liability is recognised, only to the extent that Tauranga City Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, Tauranga City Council will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the group transacts with an associate, surpluses or deficits are eliminated to the extent of the group's interest in the associate. Dilution gains or losses arising from investments in associates are recognised in the surplus or deficit.

Critical Judgements in applying accounting policies

Council's main objective in the ownership of Tourism Bay of Plenty is to support and provide economic growth to our community which can benefit from opportunities that tourism provides. The council has concluded that it has significant influence but does not control Tourism Bay of Plenty for financial reporting purposes. Council does not have power over the entity and is not able to use its power to affect the nature or amount of the variable benefits to which the council is exposed as a result of its involvement with the entity. Tauranga City Council accounts for its 50% interest in the Groups accounts using the Equity Method.

Council's main objective in the ownership of Bay of Plenty Housing Equity Fund is to support and provide the necessary funding to address the critical need for housing in the region. The council has concluded that it has significant influence but does not control Bay of Plenty Housing Equity Fund for financial reporting purposes. Council does not have power over the entity and is not able to use its power to affect the nature or amount of the variable benefits to which the council is exposed as a result of its involvement with the entity. Tauranga City Council accounts for its interest using the equity method which was 41% (2025) and 33% (2024).

Tauranga City Council accounts for its 41% interest using the Equity Method.

The council has an agreement with Bay of Plenty Housing Equity Fund to provide total capital of \$20m, of which \$17.2m remains uncalled as year end (2024: 14.7m)

	Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000
Tourism Bay of Plenty		288
Bay of Plenty Housing Equity Fund Limited		2,560
Total Investment in Associate		2,848

	Aggregate balances		Group's 50% portion	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
(a) Tourism Bay of Plenty				
Current assets		1,132		566
Non-current assets		133		67
Total assets		1,265		633
Current liabilities		690		345
Non-current liabilities		-		-
Total liabilities		690		345
Net Assets		575		288
Income		2,717		1,359
Expenditure		(2,999)		(1,500)
Surplus/(deficit) before income tax		(282)		(141)
Surplus/(deficit) after income tax		(282)		(141)

	Aggregate balances		Group's 41% portion	Group's 33% portion
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
(b) Bay of Plenty Housing Equity Fund				
Current assets		1,017		419
Non-current assets		591		244
Total assets		1,608		663
Current liabilities		522		214
Non-current liabilities		-		-
Total liabilities		522		214
NET ASSETS		1,086		449
Contributions to BOP HEF since 31 Mar		-		2,111
Adjusted Investment in BOP HEF		-		2,560
Income		80		33
Expenditure		(437)		(180)
Surplus / (deficit) before income tax		(357)		(147)
Surplus / (deficit) after income tax		(357)		(147)

Bay of Plenty Housing Equity Fund Limited, produced financial statements as at 31 March 2025. Tauranga City

Council has also included the financial activity up until 30 June 2025 to ensure accurate reporting.

Note 16: Investment properties

Accounting policy



Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Properties classified as investment properties are measured initially at cost including transaction costs. After initial recognition Tauranga City Council and group measures all investment property individually at fair value at each reporting date and no depreciation on the properties is recognised. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Critical accounting estimates, assumptions and judgements



This note provides information about the estimates and assumptions applied in determining the fair value of investment properties.

Investment Property Class	Valuation Method and Assumptions Used
Land	Independent Value: Quotable Value Ltd (QV) Individually considered and valued in accordance with current market based evidence. Valued as vacant under freehold or leasehold tenure. Valuations consider the size, contour, quality, location, zoning, designation, and current and potential use.
Commercial Building	Independent valuer: Quotable Value Ltd (QV) All the council owned assets valued for this exercise are valued with reference to the market where market evidence exists. QV have considered the highest and best use of the property when formulating which approach to undertake the building valuation with. Where market based evidence exists, structures have been valued on a current market basis in relation to market based net rates per square metre. We have not been made aware of any buildings that are considered earthquake prone and therefore no deductions have been made. All lessee building improvements (Non council owned) have been excluded from this valuation if advised of them. All removable plant is excluded.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Balance as at 1 July		118,144		118,144
Net Increase/(decrease) in Fair Value of Investment Property		4,311		4,311
Additions from Acquisition		181		181
Disposals		(210)		(210)
Net Transfers to/from PP&E, and assets held for sale		(11,882)		(11,882)
Balance at 30 June		110,544		110,544

The group and council have no investment property pledged as

security for liabilities during the year (2025: nil).

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Investment property operations				
Rental Income from Investment Properties		1,444		1,444
Expenses from Investment Property Generating Revenue		117		117
Expenses from Investment Property not Generating Revenue		-		-

Note 17: Intangible assets

Accounting policy



Purchased intangible assets are initially recognised at cost. For internally generated intangible assets, the cost includes direct employee costs, a reasonable portion of overhead and other direct costs that are incurred within the development phase of the asset. Intangible assets acquired at no cost are initially recognised at fair value where they can be reliably measured. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Useful Lives

Amortisation of intangible assets is provided on a straight line (SL) basis that will write off the cost of the intangible asset to estimated residual value over their useful lives.

The useful lives for associated amortisation rates of major classes of intangible assets have been estimated as follows:

Class of Intangible Asset	Estimated Useful Life (Years)
Acquired Computer software	4
Core Systems Software	3-15
Enduring Access rights	Indefinite
Finite Access Rights	3-50
Carbon Credits	Indefinite

Disposals

Gains and losses from the disposal of intangible assets are recognised in surplus or deficit.

Impairment

Intangible assets are tested annually for impairment. An impairment loss is recognised in surplus or deficit for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Assets are considered cash generating if their primary objective is to provide a commercial return. The value in use for cash generating assets is the present value of expected future cash flows.

For non cash generating assets, value in use is determined using an approach based on a depreciated replacement cost.

There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

Intangible Assets Comprise:

Software Acquisition and Development

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

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

Property Subdivision Rights

Council has a property subdivision right in terms of the land block referred to as Te Tumu. This has been recognised as an intangible asset and is being amortised over the period of the agreement. Refer to note 13.

Easement and Access Rights

Right of access is the cost of the Tauranga City Council contributions to community infrastructure (buildings) within the city which Tauranga City Council does not own, but the community has access to use. Easements provide council with access to infrastructural assets for an indefinite time period.

Easements and Access Rights are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements used for access to council infrastructure assets are included in Property, Plant and Equipment and easements used by council for access to restricted assets such as reserves are included as part of intangible assets.

Where easements have an indefinite useful life, they are not amortised. These are capitalised to the asset to which they belong. They are tested for impairment as part of the regular asset impairment testing.

Where access Rights have a definite life, they are amortised over the life of the right given.

Carbon Credits

Purchased carbon credits are recognised at cost on acquisition. Carbon credits allocated by the Crown are recognised at fair value on receipt. New Zealand Units have been assessed as having an indefinite useful life because they have no expiry date but will continue to have economic benefit if the Emissions Trading Scheme is in place.

Carbon credits held are valued each year and the resulting movement is put through the Surplus and deficit. Carbon credits were revalued using the latest carbon credit market trading price as at 30 June, as quoted by Carbon News.

They are derecognised when they are used to satisfy carbon credit emission obligations. Any costs associated with maintaining New Zealand Units (NZU) are recognised as an expense when incurred.

Note 17: Intangible Assets - Council

Council	1 July 2025			Current year movements						30 June 2026		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions	Disposals & Impairment	Amortisation	Transfers	Amortisation Adjustment	Revaluation	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	\$'000											
Computer Software	46,870	(22,774)	24,096									
Access Rights	11,510	(900)	10,610									
Property Subdivision Right	9,620	(5,566)	4,054									
Carbon Credit	1,690	-	1,690									
Work in progress	2,887	-	2,887									
Total intangible assets	72,577	(29,240)	43,337									

Council	1 July 2024			Prior year movements						30 June 2025		
	Cost/ Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions	Disposals & Impairment	Amortisation	Transfers	Amortisation Adjustment	Revaluation	Cost/ Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	\$'000											
Computer Software	44,210	(18,906)	25,304	5,055	(2,395)	(6,263)	-	2,395	-	46,870	(22,774)	24,096
Access Rights	10,942	(900)	10,042	568	-	-	-	-	-	11,510	(900)	10,610
Property Subdivision Right	9,620	(4,918)	4,702	-	-	(648)	-	-	-	9,620	(5,566)	4,054
Carbon Credit	1,445	-	1,445	-	-	-	-	-	245	1,690	-	1,690
Work in progress	11,908	-	11,908	(1,738)	-	-	(7,283)	-	-	2,887	-	2,887
Total intangible assets	78,125	(24,724)	53,401	3,885	(2,395)	(6,911)	(7,283)	2,365	245	72,577	(29,240)	43,337



Note 17: Intangible Assets - Consolidated

Consolidated	1 July 2025			Current year movements						30 June 2026		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions	Disposals & Impairment	Amortisation	Transfers*	Amortisation Adjustment	Revaluation	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	\$'000											
Computer Software	49,128	(24,761)	24,367									
Access Rights	11,511	(900)	10,611									
Property Subdivision Right	9,620	(5,566)	4,054									
Carbon Credits	1,690	-	1,690									
Work in progress	3,008	-	3,008									
Total intangible assets	74,957	(31,227)	43,730									

Consolidated	1 July 2024			Prior year movements						30 June 2025		
	Cost/ Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions	Disposals & Impairment	Amortisation	Transfers	Amortisation Adjustment	Revaluation	Cost/ Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	\$'000											
Computer Software	46,463	(20,929)	25,534	5,136	(2,471)	(6,299)	-	2,467	-	49,128	(24,761)	24,367
Access Rights	10,943	(900)	10,043	568	-	-	-	-	-	11,511	(900)	10,611
Property Subdivision Right	9,620	(4,918)	4,702	-	-	(648)	-	-	-	9,620	(5,566)	4,054
Carbon Credit	1,445	-	1,445	-	-	-	-	-	245	1,690	-	1,690
Work in progress	11,887	-	11,887	(1,596)	-	-	(7,283)	-	-	3,008	-	3,008
Total intangible assets	80,358	(26,747)	53,611	4,108	(2,471)	(6,947)	(7,283)	2,467	245	74,957	(31,227)	43,730



Note 18: Forestry assets

Accounting policy



Standing forestry assets are independently valued annually at fair value less estimated costs to sell for one growth cycle.

All current forests have been valued on a going concern basis.

Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Critical accounting estimates and assumptions



Fair value of forestry assets

Independent registered valuer, Yannina Whiteley, of Interpine Group Ltd, value forestry assets as at 30 June annually. This valuation is based on existing sustainable felling plans and assessment regarding growth, timber prices, felling costs and silvicultural costs. It takes into consideration environmental, operational, and market restrictions. The Standards applied in the valuation are the PBE IPSAS 27 as issued by the External Reporting Board (XRB) and the Forest Valuation Standards issued by the NZ Institute of Forestry. The following significant valuation assumptions have been adopted in determining the fair value of forestry assets:

- The valuation considers only the costs and revenues associated with the current crop (single rotation).
- An appropriate discount rate is derived based on evidence from industry practice.
- An average pre tax discount rate of 7.8% (2025: 7.8%) has been used in valuing the forest crops.
- A compound rate of 3.4% (2025: 3.4%) was applied to value the commercial, minor species crops (applicable to TECT forest only).
- A land rental cost is charged against the tree crop value for each stand until harvested.
- Wood flow is based on a presumed harvest schedule for a typical forest owner and not specific to the current owner.
- Costs are based on industry standard management and operational requirements.

- Logs processed are based on market rates and forecast based on best estimates of future supply and demand.

The Forest crop assets held in Tauranga City Council consist of water catchments and TECT All Terrain Park forest, forestry assets were valued by the Registered Valuer.

The two areas of forest valued by Interpine have been approached individually. The approach to non radiata species is different because the TECT forest area contains other exotic species that can be harvested while this is not the case for the water catchment area which only consists of Radiata.

- The method used to measure the Pinus radiata tree crops in this valuation is the Expectation method. The Expectation method employs a conventional discounting approach to determine the present value of future cash flows. Previous expenditure on the forest is treated as sunk costs and are excluded from the valuation determination.
- Interpine have varied the methodology on valuing young radiata stands to a discounted cash flow basis instead of compounding cost approach to allow for better analysis of year to year change. This change had minor effect on the total valuation.
- Non radiata tree crops have been valued using a compounded cost methodology. Here a fair value is determined to be the compounded cost of the operations required to grow each crop to its current age.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Balance as at 1 July		7,318		7,318
Gains/(losses) Arising from Changes Attributable to Physical Changes		153		153
Gains/(losses) Arising from Changes Attributable to Price Changes		182		182
Decreases due to Harvest		(1,864)		(1,864)
Balance as at 30 June		5,789		5,789

The council owns a total of 397.1 (2025: 346.5) hectares of forestry assets, including around council's water catchments and council's 50% share of the TECT All Terrain Park.

The forestry assets have no restrictions on title or any known pledges against them.

Financial Risk Management Strategies

The council is exposed to financial

risks arising from changes in timber prices. The forest crops owned by the council and group are held primarily for conservation purposes and are not intended to be logged and sold in substantial portions in order to earn income.

Therefore, no measures have been taken to manage the risks of a decline in timber prices. The council reviews its outlook for timber prices regularly in considering the need for active financial risk management.

Note 19: Property, plant and equipment

Accounting policy



The property, plant and equipment of the Tauranga City Council are classified into three categories:

- Infrastructure assets include land under roads and systems and networks integral to the city's water and transport infrastructure. These assets are intended to be maintained indefinitely, even if individual assets or components are replaced or upgraded.
- Restricted assets include parks and reserves, property and improvements owned by the Tauranga City Council and group that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- Operational assets include property, plant and equipment used to provide core council services, either as a community service, for administration, or as a business activity. Other operational assets include landfill post closure, marine facilities and structures, motor vehicles, office equipment, library books, furniture and fittings.

Initial recognition and subsequent measurement

Property, plant and equipment is initially recognised at cost, unless acquired through a non-exchange transaction, in which case the asset is recognised at fair value at the date of acquisition. The cost of third party constructed assets generally comprises the sum of costs invoiced by the third party. The cost of self-constructed assets comprises purchase costs, time allocations and excludes, where material, any abnormal costs and internal surpluses.

Subsequent costs that extend or expand the asset's future economic benefits and service potential are capitalised. After initial recognition, certain classes of property, plant and equipment are revalued. Work in progress is recognised at cost less impairment and is not depreciated.

Depreciation

Depreciation is provided on a straight line basis (SL) on all property, plant, and equipment other than land which is not depreciated.

Useful Lives

When assets are revalued, depreciation rates are overridden by the new annual depreciation rates which may be outside the range for the class of asset, to accurately reflect the useful life of the asset.

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

Disposals

Gains and losses on the disposal of property, plant and equipment are recognised

in surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Class of Asset Depreciated	Estimated Useful Life (Years)
Infrastructural Assets	
Wastewater - Treatment Plants and Facilities	1-70
Other Wastewater Systems	10-95
Water Supply - Treatment Plants and Facilities	7-90
Other Water Supply Systems	5-85
Stormwater System	1-420
Roading Network	5-80
Roading Network - Formation	Infinite
Roading Corridor Land	N/A
Other Roading Assets	1-100
Restricted Assets	
Land	N/A
Buildings	5-80
Parks Facilities	3-80
Operational Assets	
Land	N/A
Buildings	5-80
Airport Infrastructure Assets	4-210
Jetties, Wharves, Marine Facilities and Structures	4-100
Library Books	7-50
Heritage	N/A
Office Furniture and Equipment	1-30
Plant and Equipment	1-50
Motor Vehicles	4-45
Trust Land	
Land	N/A

Impairment

Property, plant and equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the carrying amount of property, plant and equipment exceeds its recoverable amount. Any impairment loss is recognised immediately in surplus or deficit unless the asset is revalued, in which case any impairment loss is treated as a revaluation decrease. The

recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

Assets are considered cash generating if their primary objective is to provide a commercial return. The value in use for cash generating assets is the present value of expected future cash flows. For non cash generating assets, value in use is determined using an approach based on a depreciated replacement cost.

Revaluation

Infrastructure assets (except land under roads), restricted and operational assets (except office furniture, plant equipment and vehicles) undergo a full revaluation with sufficient regularity, and at least every three years on a cyclical basis to ensure that their carrying amounts do not differ materially from fair value. The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then those asset classes are revalued. Revaluations are accounted for on an asset class basis.

Net revaluation gains are recognised in other comprehensive revenue and expenditure and are accumulated in the asset revaluation reserve in equity for each class of asset. Revaluation losses that result in a debit balance in an asset class's revaluation reserve are recognised in surplus or deficit. Any subsequent gain on revaluation is recognised first in surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expenditure.

Replacement cost as recorded in property, plant and equipment tables, is from the most recent valuation provided by independent valuers (as below) for the relevant asset class.

Local government disclosures



Core Assets

Under the Local Government (Financial Reporting and Prudence) Regulations 2014, the council is required to disclose information about the Group's core assets.

Tauranga City Council has applied section 6 information disclosure requirements to its core assets in Property, Plant and Equipment.

Significant judgements and estimates



The group uses the optimised depreciated replacement cost (ODRC) method in revaluing most of its property, plant and equipment and operational land and buildings are valued at market value.

ODRC is calculated based on the replacement cost new of a modern equivalent asset as the starting point and applies optimisation and depreciation to adjust for age, condition, performance and remaining useful life. Replacement cost estimates refer to current construction costs and are adjusted where necessary

for fees, lead time, demolition cost and any other necessary changes.

Market value is based on recent equivalent sales, the present value of future cash flows.

It is assumed that all asset classes have no residual value at the end of their useful lives.

The following asset classes have been valued at an individual asset level as at 30 June 2026: Parks Facilities, Airport, Marine and Library Collections.

The table below summarises the key assumptions adopted by independent valuers in determining the fair value of each class of asset at the date of valuation. The remaining asset classes have been assessed for movement in fair value to ensure that their carrying values do not differ materially from their fair values.

Infrastructure Asset Classes	
Wastewater, Water, Stormwater (3 Waters)	Wastewater, water and stormwater infrastructural assets were valued effective at 30 June 2025 and are scheduled to be valued again as at 30 June 2028. Independent valuer: GHD Valuations. Valuing method used: Optimised Depreciated Replacement Cost method. Assets include wetwells, water and wastewater pump stations, treatment plants equipment, drains and stormwater ponds Key valuation assumptions and notes In order to minimise the risk of significant movement in the replacement cost of infrastructure assets, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset (NZIAV) and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of asset management planning activities. These provide further assurance over useful life estimates.
Transportation	Roading network and other roading infrastructural assets were valued effective at 30 June 2024 and are scheduled to be valued again as at 30 June 2027. Independent valuer: BECA Valuation Limited. Valuing method used: Optimised Depreciated Replacement Cost method. Assets include roads, footpaths, street lights, traffic signals and bridges. Key valuation assumptions and notes → The 2024 rates have been derived from a review of current and recent contract rates provided by Tauranga City Council as well as against other similar New Zealand Road Controlling Authorities.

- Rates where no corresponding recent contract rate was available have been increased or decreased according with Waka Kotahi's infrastructure cost indices.
- Useful lives were determined considering the age, condition information held on these assets and the assets future service potential. These assumptions are affected by local conditions such as ground type, weather patterns and road usage.
- Land under roads and Roothing Corridor land were valued based on fair value provided by previous valuations in 2012 of the Roothing Network. This valuation was carried out by BECA Valuation Limited. On transition to New Zealand's External Reporting Board (XRB) International Public Sector Accounting Standards (PBE IPSAS) at 1 July 2014, the council elected to use the fair value of land under roads and roading corridor land as at 30 June 2012 as the deemed cost. Land under roads and roading corridor land are no longer revalued.

Vested land under roads are not valued.

Restricted and Operational Assets Classes

Land and Buildings

Land and building assets were valued effective at 30 June 2024 and are scheduled to be valued again as at 30 June 2027.

Independent valuer: Quotable Value Limited (QV).

Valuing method used: Land and buildings are mainly valued based on recent equivalent sales information and/or market evidence. Where no market existed for the buildings, ODRC was used with allowance for age, condition and configuration of the building.

Fair value assessment: The values of the assets have been considered on a Fair Value basis in accordance with PBE IPSAS 17 under a highest and best use scenario.

Key valuation assumptions and notes

Where there is a designation against the land or the use of the land is restricted because of reserve or endowment status, the valuation approach reflects the restriction in use. Such land is valued based on rural land value plus a location adjustment to reflect different zoning, which are based on the valuer's judgement.

Restrictions on the council's ability to sell land would not normally impair the value of the land because the council has operational use of the land for the foreseeable future and will substantially receive the full benefits of outright ownership.

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Classification of property

The council owns properties that had previously been used by council in the course of operation, which was classified as property, plant and equipment. These properties will eventually be offered for sale. Such property has been classified as investment property.

Restricted Asset Classes

Parks Facilities

Parks Facilities infrastructure assets were valued effective at 30 June 2026 and are scheduled to be valued again as at 30 June 2029.

Independent valuer: BECA Projects NZ Limited.

Valuing method used: Optimised Depreciated Replacement Cost method.

Reserves land and buildings were valued as part of council's land and building asset class effective at 30 June 2024 and are scheduled to be valued again as at 30 June 2027.

Independent Valuer: Quotable Value Limited.

Valuing method used: Market value.

Assets include sports fields, courts and reserves equipment.

Key valuation assumptions and notes

Parks infrastructure assets have been valued in accordance with New Zealand Infrastructure Asset Valuation and Depreciation Guidelines Manual.

The valuation process used included:

Optimising the asset factor out over design, over capacity and redundant assets.

Calculation of depreciated replacement cost using the optimal factors on the gross replacement cost of the modern equivalent assets.

Calculation of the annual depreciation on a straight line basis to delineate the degradation of the asset over its expected useful life.

Operational Asset Classes

Airport

Airport Infrastructure assets were valued effective at 30 June 2026 and are scheduled to be valued again as at 30 June 2029.

Independent valuer: BECA Projects NZ Limited.

Valuing method used: Optimised Depreciated Replacement Cost method for specialised assets, where replacement costs are derived from construction contracts of like assets, reference to publications such as Rawlinson's Construction Handbook, recent costings obtained from construction details and Property Institute of New Zealand's cost information.

Airport Land Operational assets were valued as part of council's land and building asset class effective at 30 June 2024 and are scheduled to be valued again as at 30 June 2027.

Independent Valuer: Quotable Value Limited.

Valuing method used: Market value.

Assets include airside assets of the runways and taxiways and land.

Key valuation assumptions and notes

Airport land is valued as vacant and incorporates the influences of size contour, quality, location, zoning, designation and current and potential usage. An open market, "willing buyer, willing seller", scenario is assumed.

The airport land consists of some 225 hectares of land of which some 86 hectares is jointly owned by Tauranga City Council (TCC) and Western Bay of Plenty District Council (WBOPDC). WBOPDC own 14.45% of the jointly owned land. The jointly acquired land is held by TCC on trust for itself and WBOPDC. As the legal owner, TCC must exercise its rights of ownership in terms of the Trust and for the benefit of the Trustees.

	The terms of the Trust are that TCC may use the jointly acquired land rent free provided the land is used as an airport. If the jointly owned airport land is sold and the principal use of the land is no longer an airport then a liability to WBOPDC is created.
Marine	Marine infrastructure assets were valued effective at 30 June 2026 and are scheduled to be valued again as at 30 June 2029. Independent valuer: GHD Valuations. Valuing method used: Optimised Depreciated Replacement Cost method and are deemed specialised assets. Assets include wharves, jetties/pontoons, boat ramps and coastal structures. Key valuation assumptions and notes These marine assets were broken down to a component level and depreciated individually. The assets were generally valued based on construction in green field or undeveloped sites. Depreciation has been applied to depreciable assets on a straight line basis over the total assessed economic life of the asset. Land formation and earthworks have not been depreciated
Library Collections	Library collections assets were valued effective at 30 June 2026 by Tauranga City Council staff member(s) deemed experts in their field. These assets are scheduled to be valued again as at 30 June 2029. Valuing method used: Optimised Depreciated Replacement Cost method in accordance with the guidelines released in 2002 by the New Zealand Library Association and the National Library. Assets include library books.
Other Assets	All other asset classes are carried at depreciated book value.
Group Recreational Facilities	BVL infrastructural assets were valued effective at 30 June 2024 by Independent valuer: Quotable Value Limited. These assets are scheduled to be valued again as at 30 June 2027. Valuing method used: Optimised Depreciated Replacement Cost. Assets include building and improvements, plant, machinery and chattels. Key valuation assumptions and notes Plant, machinery and chattels are revalued together with building and improvement assets as they are part of the building structures of the pool buildings. Plant, machinery and chattels associated with pools have been valued on the "in use" basis assuming the on going economic life of the relevant facility.

Note 19: Council 2026 - Property, Plant and Equipment

	1 July 2025			Current year movements							30 June 2026		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions Constructed by Council	Additions Vested Assets transferred to Council	Disposals & Impairments	Depreciation	Transfers*	Other Deprecation Adjustments	Net Revaluation Surplus	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
(\$000)													
Council Infrastructural Assets													
Wastewater - Treatment Plants and Facilities	166,062	-	166,062										
Other Wastewater Systems	756,168	(9)	756,159										
Water Supply - Treatment Plants and Facilities	160,149	(1)	160,148										
Other Water Supply Systems	452,441	(7)	452,434										
Stormwater System	881,085	(78)	881,007										
Roading Network	819,248	(21,366)	797,882										
Roading Corridor Land	1,370,199	-	1,370,199										
Other Roading Assets	659,735	(16,143)	643,592										
Work in Progress	297,483	-	297,483										
Total Council Infrastructural Assets	5,562,570	(37,604)	5,524,966										
Council Restricted Assets													
Land	826,890	-	826,890										
Buildings and Improvements	41,094	(1,800)	39,294										
Parks Facilities	140,224	(13,734)	126,490										
Work in Progress	119,706	-	119,706										
Total Council Restricted Assets	1,127,914	(15,534)	1,112,380										
Council Operational Assets													
Land	617,598	-	617,598										
Buildings and Improvements	134,399	(4,303)	130,096										
Airport Buildings and Operational Assets	63,292	(4,419)	58,873										
Jetties, Wharves, Marine Facilities and Structures	44,339	(4,503)	39,836										
Library Books	8,152	(1,661)	6,491										
Heritage	4,106	(3)	4,103										
Office Furniture and Equipment	66,761	(14,513)	52,248										
Plant and Equipment	54,503	(14,545)	39,958										
Motor Vehicles	8,677	(2,857)	5,820										
Work in Progress	25,793	-	25,793										
Total Council Operational Assets	1,027,619	(46,804)	980,815										
Total Council Property, Plant and Equipment	7,718,103	(99,942)	7,618,161										



Note 19: Consolidated 2026 - Property, Plant and Equipment

	1 July 2025			Current year movements							30 June 2026		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions Constructed by Council	Additions Vested Assets transferred to Council	Disposals & Impairments	Depreciation	Transfers*	Other Deprecation Adjustments	Net Revaluation Surplus	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	(\$000)												
Consolidated Infrastructural Assets													
Wastewater - Treatment Plants and Facilities	166,062	-	166,062										
Other Wastewater Systems	756,168	(9)	756,159										
Water Supply - Treatment Plants and Facilities	160,149	(1)	160,148										
Other Water Supply Systems	452,441	(7)	452,434										
Stormwater System	881,085	(78)	881,007										
Roading Network	819,248	(21,366)	797,882										
Roading Corridor Land	1,370,199	-	1,370,199										
Other Roading Assets	659,735	(16,143)	643,592										
Work in Progress	297,483	-	297,483										
Total Consolidated Infrastructural Assets	5,562,570	(37,604)	5,524,966										
Consolidated Restricted Assets													
Land	826,890	-	826,890										
Buildings and Improvements	41,094	(1,800)	39,294										
Parks Facilities	140,224	(13,734)	126,490										
Work in Progress	119,706	-	119,706										
Total Consolidated Restricted Assets	1,127,914	(15,534)	1,112,380										
Consolidated Operational Assets													
Land	624,016	-	624,016										
Buildings and Improvements	270,336	(10,797)	259,539										
Airport Buildings and Operational Assets	63,292	(4,419)	58,873										
Jetties, Wharves, Marine Facilities and Structures	44,339	(4,502)	39,837										
Library Books	8,152	(1,661)	6,491										
Heritage	6,199	(3)	6,196										
Office Furniture and Equipment	79,544	(20,745)	58,799										
Plant and Equipment	77,537	(17,487)	60,049										
Motor Vehicles	10,144	(3,471)	6,673										
Work in Progress	36,958	-	36,958										
Total Consolidated Operational Assets	1,220,517	(63,086)	1,157,431										
Total Consolidated Property, Plant and Equipment	7,911,001	(116,224)	7,794,777										



Note 19: Council 2025 - Property, Plant and Equipment

	1 July 2024			Prior year movements							30 June 2025		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions Constructed by Council	Additions Vested Assets transferred to Council	Disposals & Impairments	Depreciation	Transfers*	Other Deprecation Adjustments	Net Revaluation Surplus	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	(\$000)												
Council Infrastructural Assets													
Wastewater - Treatment Plants and Facilities	182,225	(4,734)	177,491	1,899	254	(81)	(4,762)	(21,708)	(107)	13,076	166,062	-	166,062
Other Wastewater Systems	769,078	(13,309)	755,769	9,077	1,743	(26)	(13,917)	64	26	3,422	756,168	(9)	756,159
Water Supply - Treatment Plants and Facilities	145,680	(4,468)	141,212	9,635	-	(156)	(5,242)	15,011	(376)	65	160,149	(1)	160,148
Other Water Supply Systems	451,429	(9,063)	442,366	7,957	1,577	(163)	(8,914)	(14,399)	513	23,496	452,441	(7)	452,434
Stormwater System	781,260	(9,035)	772,225	16,681	3,452	(54)	(8,790)	159	43	97,291	881,085	(78)	881,007
Roading Network	788,521	(16)	788,505	27,995	4,360	-	(21,346)	(1,628)	(4)	-	819,248	(21,366)	797,882
Roading Corridor Land	1,368,572	-	1,368,572	157	761	-	-	709	-	-	1,370,199	-	1,370,199
Other Roading Assets	603,477	(20)	603,457	51,834	2,796	-	(16,127)	1,628	4	-	659,735	(16,143)	643,592
Work in Progress	247,285	-	247,285	186,351	-	-	-	(136,153)	-	-	297,483	-	297,483
Total Council Infrastructural Assets	5,337,527	(40,645)	5,296,882	311,586	14,943	(480)	(79,098)	(156,317)	99	137,351	5,562,570	(37,604)	5,524,966
Council Restricted Assets													
Land	816,021	-	816,021	6,708	762	-	-	3,399	-	-	826,890	-	826,890
Buildings and Improvements	43,165	(1)	43,164	2,456	-	-	(1,799)	(626)	-	(3,901)	41,094	(1,800)	39,294
Parks Facilities	61,197	(5,000)	56,197	79,982	-	(123)	(8,811)	38	77	(870)	140,224	(13,734)	126,490
Work in Progress	140,414	-	140,414	126,777	-	-	-	(147,485)	-	-	119,706	-	119,706
Total Council Restricted Assets	1,060,797	(5,001)	1,055,796	215,923	762	(123)	(10,610)	(144,674)	77	(4,771)	1,127,914	(15,534)	1,112,380
Council Operational Assets													
Land	594,933	-	594,933	15,273	-	-	-	7,392	-	-	617,598	-	617,598
Buildings and Improvements	125,357	(37)	125,320	10,954	-	(1,308)	(4,298)	-	32	(604)	134,399	(4,303)	130,096
Airport Buildings and Operational Assets	55,647	(2,046)	53,601	7,795	-	(34)	(2,377)	-	4	(116)	63,292	(4,419)	58,873
Jetties, Wharves, Marine Facilities and Structures	37,001	(3,142)	33,859	8,131	-	(236)	(1,600)	-	236	(554)	44,339	(4,503)	39,836
Library Books	6,193	(764)	5,429	1,959	-	-	(897)	-	-	-	8,152	(1,661)	6,491
Heritage	3,888	(3)	3,885	212	6	-	-	-	-	-	4,106	(3)	4,103
Office Furniture and Equipment	29,259	(17,658)	11,600	45,446	-	(7,891)	(2,548)	(53)	5,693	-	66,761	(14,513)	52,248
Plant and Equipment	28,319	(11,750)	16,570	7,560	-	(2,889)	(3,797)	21,513	1,002	-	54,503	(14,545)	39,958
Motor Vehicles	6,162	(2,084)	4,078	2,534	-	(19)	(792)	-	19	-	8,677	(2,857)	5,820
Work in Progress	40,499	-	40,499	27,129	-	-	-	(41,835)	-	-	25,793	-	25,793
Total Council Operational Assets	927,257	(37,484)	889,773	126,993	6	(12,377)	(16,309)	(12,983)	6,986	(1,277)	1,027,619	(46,804)	980,815
Total Council Property, Plant and Equipment	7,325,581	(83,130)	7,242,451	654,502	15,711	(12,980)	(106,017)	(313,974)	7,162	131,306	7,718,103	(99,942)	7,618,161



Note 19: Consolidated 2025 - Property, Plant and Equipment

	1 July 2024			Prior year movements							30 June 2025		
	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount	Additions Constructed by Council	Additions Vested Assets transferred to Council	Disposals & Impairments	Depreciation	Transfers*	Other Deprecation Adjustments	Net Revaluation Surplus	Cost / Revaluation	Accumulated Amortisation & Impairment Charges	Carrying Amount
	(\$000)												
Consolidated Infrastructural Assets													
Wastewater - Treatment Plants and Facilities	182,225	(4,734)	177,491	1,899	254	(81)	(4,762)	(21,708)	(107)	13,076	166,062	-	166,062
Other Wastewater Systems	769,078	(13,309)	755,769	9,077	1,743	(26)	(13,917)	64	26	3,422	756,168	(9)	756,159
Water Supply - Treatment Plants and Facilities	145,680	(4,468)	141,212	9,635	-	(156)	(5,242)	15,011	(376)	65	160,149	(1)	160,148
Other Water Supply Systems	451,429	(9,063)	442,366	7,957	1,577	(163)	(8,914)	(14,399)	513	23,496	452,441	(7)	452,434
Stormwater System	781,260	(9,035)	772,225	16,681	3,452	(54)	(8,790)	159	43	97,291	881,085	(78)	881,007
Roading Network	788,521	(16)	788,505	27,995	4,360	-	(21,346)	(1,628)	(4)	-	819,248	(21,366)	797,882
Roading Corridor Land	1,368,572	-	1,368,572	157	761	-	-	709	-	-	1,370,199	-	1,370,199
Other Roading Assets	603,477	(20)	603,457	51,834	2,796	-	(16,127)	1,628	4	-	659,735	(16,143)	643,592
Work in Progress	247,285	-	247,285	186,351	-	-	-	(136,153)	-	-	297,483	-	297,483
Total Consolidated Infrastructural Assets	5,337,527	(40,645)	5,296,882	311,586	14,943	(480)	(79,098)	(156,317)	99	137,350	5,562,570	(37,604)	5,524,966
Consolidated Restricted Assets													
Land	816,021	-	816,021	6,708	762	-	-	3,399	-	-	826,890	-	826,890
Buildings and Improvements	43,165	(1)	43,164	2,456	-	-	(1,799)	(626)	-	(3,901)	41,094	(1,800)	39,294
Parks Facilities	61,197	(5,000)	56,197	79,982	-	(123)	(8,811)	38	77	(870)	140,224	(13,734)	126,490
Work in Progress	140,414	-	140,414	126,777	-	-	-	(147,485)	-	-	119,706	-	119,706
Total Consolidated Restricted Assets	1,060,797	(5,001)	1,055,796	215,923	762	(123)	(10,610)	(144,674)	77	(4,771)	1,127,914	(15,534)	1,112,380
Consolidated Operational Assets													
Land	601,351	-	601,351	15,273	-	-	-	7,392	-	-	624,016	-	624,016
Buildings and Improvements	258,131	(1,496)	256,634	16,813	-	(3,848)	(9,350)	-	49	(760)	270,336	(10,797)	259,539
Airport Buildings and Operational Assets	55,647	(2,046)	53,601	7,795	-	(34)	(2,377)	-	4	(116)	63,292	(4,419)	58,873
Jetties, Wharves, Marine Facilities and Structures	37,001	(3,142)	33,859	8,131	-	(236)	(1,600)	-	236	(554)	44,339	(4,502)	39,837
Library Books	6,193	(764)	5,429	1,959	-	-	(897)	-	-	-	8,152	(1,661)	6,491
Heritage	5,853	(3)	5,850	212	6	-	-	-	-	128	6,199	(3)	6,196
Office Furniture and Equipment	38,716	(22,514)	16,202	48,850	-	(7,969)	(3,957)	(53)	5,726	-	79,544	(20,745)	58,799
Plant and Equipment	48,225	(11,866)	36,360	11,056	-	(3,257)	(6,679)	21,513	1,057	-	77,537	(17,487)	60,049
Motor Vehicles	7,272	(2,584)	4,688	2,917	-	(45)	(906)	-	19	-	10,144	(3,471)	6,673
Work in Progress	44,237	-	44,237	47,518	-	0	-	(54,797)	-	-	36,958	-	36,958
Total Consolidated Operational Assets	1,102,625	(44,415)	1,058,212	160,524	6	(15,389)	(25,766)	(25,945)	7,091	(1,302)	1,220,517	(63,086)	1,157,431
Total Consolidated Property, Plant and Equipment	7,500,949	(90,061)	7,410,888	688,033	15,711	(15,992)	(115,474)	(326,936)	7,267	131,278	7,911,001	(116,224)	7,794,777



Council - Work in progress

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Property, Plant and Equipment Work in Progress				
Council Infrastructural Assets				
Wastewater - Treatment Plants and Facilities		63,909		63,909
Other Wastewater Systems		35,578		35,578
Water Supply - Treatment Plants and Facilities		3,267		3,267
Other Water Supply Systems		28,560		28,560
Stormwater System		27,136		27,136
Roading Network		123,708		123,708
Roading Corridor Land		-		-
Other Roading Assets		15,324		15,324
Total Infrastructural Assets Work in Progress		297,483		297,483
Council Restricted Assets				
Land		395		395
Buildings and Improvements		89,633		89,633
Park Facilities		29,677		29,677
Total Restricted Assets Work in Progress		119,706		119,706
Council Operational Assets				
Land		2,125		2,125
Buildings and improvements		13,668		22,082
Airport Buildings and Operational Assets		3,114		3,114
Jetties, Wharves, Marine Facilities and Structures		657		657
Library Books		192		192
Heritage		98		98
Office Furniture and Equipment		574		1,280
Plant and Equipment		4,798		6,841
Vehicles - Motor and Electric		568		569
Total Operational Assets Work in Progress		25,793		36,958
Total Property, Plant and Equipment Work in Progress		442,983		454,147
Intangible Work in Progress				
Software		2,887		3,008
Total Intangibles Work in Progress		2,887		3,008
Total Work in Progress		445,870		457,155



Insurance of Assets

Local government disclosures

Under the Local Government Act 2002, the council is required to disclose the following information on insurance of the Group’s assets as at 30 June.

Disclosure as required under Local Government Amendment (No3) Act.

	Carrying Amounts 2026 \$'000	Replacement Costs 2026 \$'000	Insured Amounts 2026 \$'000	Carrying Amounts 2025 \$'000	Replacement Costs 2025 \$'000	Insured amounts 2025 \$'000
Assets Covered by Insurance Contracts						
Infrastructural Assets						
Wastewater - Treatment Plants and Facilities				166,062	275,087	245,385
Water Supply - Treatment Plants and Facilities				160,148	232,770	135,305
Other Water Supply Systems*				452,434	681,272	716,487
Other Wastewater Systems*				756,159	1,175,873	108,012
Stormwater Systems*				881,007	1,106,051	2,495
Bridges				32,273	59,866	81,867
Total Infrastructural Assets Insurance Coverage				2,448,083	3,530,918	1,289,551
Operational Assets						
Buildings and Improvements				169,390	552,828	869,688
Airport Buildings and Operational Assets				58,873	52,121	-
Jetties, Wharves, Marine Facilities and Structures				39,836	96,096	-
Library books				6,491	-	-
Heritage				4,103	-	-
Office Furniture and Equipment				52,248	-	-
Plant and Equipment				39,958	-	-
Work in Progress				442,981	-	-
Motor Vehicles				5,820	-	16,298
Forestry				5,789	-	3,379
Total Operational Assets Insurance Coverage				825,489	701,045	889,365
Total Assets Covered by Insurance Contracts				3,273,572	4,231,963	2,178,915
Financial Risks Sharing Arrangements Assets						
Roading Corridor Land				1,370,199	-	-
Other Roading Assets				611,319	919,028	-
Land				1,444,488	-	-
Parks Facilities				126,490	122,397	-
Roading Network				797,882	1,210,365	-
Total Financial Risks Sharing Arrangements				4,350,378	2,251,790	-
TOTAL INSURANCE OF ASSETS				7,623,950	6,483,753	2,178,915
Te Manawataki o Te Papa Charitable Trust Land				18,436	-	-
TOTAL INSURANCE OF ASSETS INC TRUST LAND				7,642,386	6,483,753	2,178,915

** Underground assets are covered under separate cover for \$550m (2024: \$380m). This amount has been included in the "Other Water

Supply Systems" insured amount for ease of presentation but applies to all underground assets.



Note 20: Te Manawataki o Te Papa Charitable Trust Land



Te Manawataki o Te Papa Charitable Trust holds the legal title for the land under the civic precinct. A lease agreement of the land back to Council has provided Council with the right to the land in perpetuity. This land is reflected as a separate council asset in the financials for compliance with XRB standards and recognises the ongoing benefit of the land asset remaining with Council for the benefit of the wider community.

As such, Trust Land will be treated in the same manner as other land assets. Refer to note 19.

	1 July 2025			Current year movements		30 June 2026		
	Cost/ Revaluation	Accumulated Depreciation and Impairment Charges	Carrying Amount	Additions	Revaluations	Cost/ Revaluation	Accumulated Depreciation and Impairment Charges	Carrying Amount
	\$000							
Te Manawataki o Te Papa Charitable Trust	18,436	-	18,436	-	-	18,436	-	18,436
	1 July 2024			Prior year movements		30 June 2025		
Te Manawataki o Te Papa Charitable Trust	18,436	-	18,436	-	-	18,436	-	18,436



Note 21: Payables and accruals

Accounting policy



Current payables and accruals represent amounts payable within 12 months of balance date and are recognised at cost. Current payables and accruals are non-interest bearing and normally settled on 30-day terms; therefore, the carrying value approximates the fair value.

Any non-current payables and accruals represent amounts payable more than 12 months from balance date and are measured at the present value of the estimated future cash outflows.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current Portion				
Trade Payables		25,203		27,285
Accrued Expenses		47,301		50,678
Rates in Advance		30,022		30,022
IFF Levy Payable		149		149
Other Payables		2,254		2,254
Accrued Interest on Borrowings		10,495		10,495
General Deposits		7,846		7,873
Site Development Bonds		2,257		2,257
Revenue in Advance		4,384		5,623
Total Current Payables and Accruals		129,911		136,636
Non-Current Portion				
Other Liabilities		92,522		92,522
Total Non-Current Payables and Accruals		92,522		92,522
Total Payables and Deposits		222,433		229,157
Total Payables and Accruals from Exchange Transactions		110,349		117,074
Total Payables and Accruals from Non Exchange Transactions		112,083		112,083

Note 22: Employee entitlement liabilities

Accounting policy



Provision is made in respect of Tauranga City Council's liability for salaries, wages, annual leave, long service leave and gratuities, accrued up to balance date.

Short Term Employee Entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date.

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

Long Term Employee Entitlements

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

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

Presentation of Employee Entitlements

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

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current Portion				
Accrued Pay		5,887		6,546
Annual Leave		8,084		9,765
Long Service Leave		214		214
Total Employee Entitlements		14,185		16,525

Note 23: Borrowings

Accounting policy



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

Borrowings are classified as current liabilities unless Tauranga City Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date, or if the borrowings are expected to be settled within 12 months of balance date.

Council's borrowings are regularly reviewed to establish their effect on the going concern assumption. Management reviews its borrowings and liquidity to ensure compliance with set ratios, council remains solvent and that its debt repayments can be met. Future economic impacts are assessed for potential impact on council's ability to carry on its primary objectives.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current Portion				
Secured				
Adams Centre Loan		-		1,000
Local Government Funding Agency		213,500		213,500
Housing Infrastructure Fund		7,446		7,446
Total Current Portion		220,946		221,946
Non-Current Portion				
Secured				
Wholesale Borrowing		14,320		14,320
Local Government Funding Agency		1,053,778		1,053,778
Housing Infrastructure Fund		118,664		118,664
Total Non-Current Portion		1,186,762		1,186,762
Total Borrowings		1,407,708		1,408,708
Consisting of:				
Adams Centre Loan		-		1,000
Housing Infrastructure Fund		126,110		126,110
Wholesale Borrowings at Floating Interest Rates		719,500		719,500
Wholesale Borrowings at Fixed Interest Rates		562,098		562,098
Total Borrowings		1,407,708		1,408,708

Credit standby arrangements

At balance date Tauranga City Council had undrawn bank facilities of \$200m (2024: \$200m), with facility maturing October 2026.

Security

The borrowings (including any debentures) are secured by a charge over all Rates from time to time set or assessed by Tauranga City Council.

	Council		Consolidated	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
Weighted Average Interest on Outstanding Borrowings (as at balance date)		4.82%		4.82%

Housing Infrastructure Fund

During the year council made loan repayments of \$6.065m (2024: \$6.065m).

On 29 June 2023, council signed a new funding agreement for the Pāpāmoa East Interchange under the Housing Infrastructure Fund. The project enables the development of Wairakei Housing and Urban

Development. During the current financial year, \$16.9m drawn down (2024: \$nil). The undrawn amount under the Housing Infrastructure Fund at 30 June is \$17.3m (2024: \$nil).

Housing Infrastructure Fund offers interest free loans, a gain is recognised to reflect the initial fair value adjustment at market interest rates at the time any new loan is drawn down, refer to note 7.

Local government disclosures



Internal Borrowings

In relation to each group of activities, the council has incurred no internal borrowings during the year (2024: nil). The group and council maintain sufficient cash balances at all times. Internal borrowings would be eliminated on consolidation of activities in council's financial statements

Credit Ratings

Tauranga City Council's credit ratings are A+ (long-term) and A-1 (short-term) with a 'negative' outlook. The S&P's rating was affirmed in May 2025.

Fair Value

The fair values are based on a yield to maturity basis, assuming interest payments are on a semi annual basis (in accordance with market

convention). Fair value interest rates range for fixed interest rate borrowings from 3.43% to 4.73% (2024: 5.12% to 5.89%). Fair Value excludes accrued interests as at 30 June.

	Carrying Amount 2026	Fair Value 2026	Carrying Amount 2025	Fair Value 2025
Council \$000				
Current Borrowings			220,946	221,244
Housing Infrastructure Fund			118,664	105,906
Wholesale Borrowings at Floating Interest Rate			561,000	561,000
Wholesale Borrowings at Fixed Interest Rate			507,098	518,744
Total council fair value carrying amounts			1,407,708	1,406,894

	Carrying Amount 2026	Fair Value 2026	Carrying Amount 2025	Fair Value 2025
Consolidated \$000				
Current Borrowings			220,946	221,244
Housing Infrastructure Fund			118,664	105,906
Wholesale Borrowings at Floating Interest Rate			561,000	561,000
Wholesale Borrowings at Fixed Interest Rate			507,098	518,744
Total council fair value carrying amounts			1,407,708	1,406,894

Note 24: Provisions

Accounting policy



Tauranga City Council recognises a provision for future expenditure of an uncertain amount or timing when:

- there is a present obligation, (either legal or constructive) as a result of a past event, and
- it is probable that an outflow of future economic benefits will be required to settle the obligation, and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

Critical accounting estimates, assumptions and judgement



Landfill Closure Costs (Aftercare Liability)

As historic operator of the Cambridge Road and Te Maunga landfills, Tauranga City Council has a legal obligation to provide ongoing maintenance and monitoring services at the landfill sites after closure. A calculation of the estimated future costs of this monitoring has been discounted and is recognised in the surplus or deficit and as a liability in the Statement of Financial Position. Discounts rates have been determined using New Zealand Government bond yield information. Both landfill sites are closed. The economic outflow of benefits associated with monitoring is expected to continue over the foreseeable future.

2025 (Organisational) Reset

On 7 March 2025, the Executive/CEO of Tauranga City Council formally approved a restructuring plan focused on streamlining operations and reducing personnel costs.

Refer to Note 4 for more details.

Rent Credit on Sale

Council signed a Sales and Purchase agreement in 2018 with Te Mana o Ngai Tamarawaho Inc to sell the site at 60 Chapel Street. Due to significant delay in settlement, Council agreed all rental income from 1 July 2021 received from the tenant will be applied to the purchase price upon settlement. As such the costs associated with settling the outflow of resources from the rental revenue has been provided for in the financials as past actions have created an obligation to be settled in the future.

Future Sale Expenditure

Council has signed Sales and Purchase agreement(s) for the sale of property, where settlement is not scheduled to occur in the next financial period. As such costs incurred related to the future sale have been provided for.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Current Portion Provisions				
Aftercare Liability		10		10
Provision for FOSAL		-		-
2025 Reset		736		736
Rent Credit on Sale		760		760
Other provisions		735		836
Total current portion*		2,241		2,342
Non-Current Provisions				
Future Sale Expenditure		1,415		1,415
Total Non-Current portion		1,415		1,415
Total Provisions		3,656		3,757

*2025 Provision consists of Personnel Expense \$736k, Provision Expense \$2,185k and various other expenses \$735k.

Other Provisions

New Zealand Local Government Funding Agency (NZLGFA)

Accounting standards require Tauranga City Council to recognise the guarantee liability at fair value. However, the council has been unable to determine a sufficiently reliable fair value for the guarantee and therefore has applied the 12 month expected credit loss model. At the end of the financial year, the group and council have assessed the 12 month expected credit losses of the guarantee liability and based on market information

of the underlying assets held by the LGFA. The council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that council is not aware of any local authority default events in New Zealand, and Local government legislation would enable local authorities to levy a rate to recover enough funds to meet any debt obligation if further funds were required. Therefore council has not recognised a liability.

Movement for each class of provision are as follows:

Movements	Aftercare Liability	FOSAL	2025 Reset	Rent Credit on Sale	Future Sale Expenditure	Other	Total
Council 2026							
Balance as at 1 July	10	1,380	-	-	-	1,040	2,430
Additional Provisions Made	-	-	736	760	1,415	-	2,911
Amounts Used	-	(1,380)	-	-	-	-	1,380
Unused Amounts Reversed	-	-	-	-	-	(204)	(204)
Balance as at 30 June 2026	10	-	736	760	1,415	836	3,757
Consolidated 2026							
Balance as at 1 July	10	1,380	-	-	-	1,040	2,430
Additional Provisions Made	-	-	736	760	1,415	-	2,911
Amounts Used	-	(1,380)	-	-	-	-	1,380
Unused Amounts Reversed	-	-	-	-	-	(204)	(204)
Balance as at 30 June 2026	10	-	736	760	1,415	836	3,757
Council / Consolidated 2025							
Movements							
Balance as at 1 July							
Additional Provisions Made							
Balance as at 30 June 2025							

Note 25: Note to Statement of Cashflows

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Surplus/(Deficit) After Tax		(21,337)		(16,365)
Add/(Less) Non Cash Items:				
Depreciation and Amortisation Expense		113,594		122,992
Revaluation Movement Investment Properties		(4,311)		(4,311)
Capital Gains on Disposal of Property, Plant and Equipment		210		3,544
Gain on Forestry due to Physical Changes and Remapping		(153)		(153)
Fair Value Movement on Carbon Credits		(245)		(245)
(Gain)/Loss on Concessionary Loans		(2,189)		(2,189)
Housing Infrastructure Fund Initial Discount Recognition		(1,564)		(1,564)
Reduction in Forestry Crop due to Harvest		1,864		1,864
Assets Vested to Tauranga City Council		(15,711)		(15,711)
(Gains)/Losses on Derivative Financial Instruments		13,767		13,767
Deferred Tax		300		1,061
Assets Written Off		7,345		10,009
Loss on Forestry Valuation		(182)		(182)
Unrealised Investment Income		(70)		(70)
Impairment of CCO Loan		600		600
Provisions expense		1,718		1,819
Other Non Cash Items		(217)		(217)
Other Adjustments		7,360		3,767
Total Non-Cash Items		122,116		134,781
Add/(Less) Movements in Working Capital Items				
(Increase)/Decrease in Receivables		(12,803)		(17,464)
(Increase)/Decrease in Inventory		(228)		(173)
Increase/(Decrease) in Payables		(2,826)		251
Increase/(Decrease) in Deposit Held		(152)		(149)
Increase/(Decrease) in Revenue in Advance		2,340		2,884
Increase/(Decrease) in Income Tax Payable		9		1,052
Increase/(Decrease) in Provisions		1,226		1,327
Increase/(Decrease) in Employee Entitlements		6,055		6,170
Net movement in working capital items		(6,379)		(6,102)
Net cash inflow/(outflow) from operating activities		94,400		112,314

Reconciliation of liabilities arising from financing activities

The table below provides a reconciliation between the opening and

closing balance of liabilities with cash flows that were, or future cashflows that will be, classified as a financing activity in the statement of cash flows.

	Cash Movements \$'000	Non cash movements \$'000	Total \$'000
Council Borrowings			
Balance as at 1 July 2024	1,170,579	-	1,170,579
Proceedings from Borrowings	354,758	-	354,758
Repayment of Borrowings	(116,065)	-	(116,065)
Other Adjustments	-	(1,564)	(1,564)
Balance as at 30 June 2025	1,409,272	(1,564)	1,407,708
Opening Balance as at 1 July 2025			
Proceedings from Borrowings			
Repayment of Borrowings			
Other Adjustments			
Balance as at 30 June 2026			
Consolidated Borrowings			
Opening Balance as at 1 July 2024	1,171,579	-	1,171,579
Proceedings from Borrowings	351,630	-	351,630
Repayment of Borrowings	(116,065)	-	(116,065)
Other Adjustments		(1,564)	(1,564)
Balance 30 June 2025	1,407,144	(1,564)	1,405,580
Opening Balance as at 1 July 2025			
Proceedings from Borrowings			
Repayment of Borrowings			
Other Adjustments			
Balance 30 June 2026			

Note 26: Events occurring after balance date

Local Waters Done Well

The Government enacted a water reform programme in February 2024 by repealing previous legislation and passing the Local Government Water Services Preliminary Arrangements Act 2024. This new legislation required Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government.

On 15 August, Council resolved to establish a multi-council Water Organisation (multi-council WO) with Western Bay of Plenty District Council (subject to due diligence) to deliver water services, from 1 July 2027.

To support the next step in this process, the mayor and councillors adopted the Local Water Done Well,

Water Services Delivery Plan (WSDP) on 26 August, which was submitted to the Department of Internal Affairs (DIA) on 3 September 2025.

Over the next couple of months, the DIA will assess the proposal to ensure there is sufficient investment and revenue to support the delivery of water services to our fast-growing city.

Council also endorsed the Commitment Agreement with Western Bay of Plenty District Council, to enable due diligence to begin.

The extent of operations affected can be identified in the Funding Impact Statements for each of the Water's activities. Property, Plant & Equipment asset categories which will be most significantly impacted are:

- Wastewater – Treatment plants & facilities
- Other wastewater systems
- Water Supply- Treatment plants & facilities
- Other water supply systems
- Stormwater system

The quantification, timing and make up of debt transfers is yet to be finalised, it was approximated in the WDSP at \$600m to - \$700m at 1 July 2027 which assumed all three waters activities would be divested to the CCO.

Although the service potential of the assets will not be realised by the Council through use of the assets, it will be realised by the CCO to provide the same services to the same ratepayers before and after the

transfer. Although legal ownership of the assets changes, the beneficiaries of the assets remain the same. Therefore assets and liabilities related to the transfer of the waters operations have not been reclassified as Held for Sale as at 30 June 2025

2025 Organisational Reset - Phase 2

On 7 March 2025, the Executive/CEO of Tauranga City Council formally approved a restructuring plan focused on streamlining operations and reducing personnel costs. The restructure is planned in two phases, Phase one consolidates activity areas and changes reporting lines to better align our resources, processes, and talent, in order to reduce our operating costs; Phase Two focuses on how our groups and teams are led, organised and structured.

The final plan was communicated to affected employees on 12 July 2025. As the final decision on Phase Two reset occurred after the reporting date of 30 June 2025, Council did not make provision for redundancy costs in the 2024-5 financial statements as sufficient evidence of conditions existing at that date did not exist. Long term the intention is to achieve lower operating costs through reduced employee numbers.

Tauranga Art Gallery

Completion of the Works and the transfer/settlement of the land to TCC in exchange for funding. On the Group level this transaction has no impact on the financials.

No other significant events, favourable or unfavourable, that impact the financial statements have occurred since balance date.

Note 27: Commitments and contingencies

27.1 Commitments

Accounting policy



Capital Commitments

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Capital commitments				
Water system		82,911		82,911
Roading network		33,352		33,352
Buildings		138,560		138,560
Intangible assets		529		529
Parks Facilities		11,691		11,931
Bay Venues Limited		-		240
Total capital commitments		267,043		267,523

Accounting policy



Finance Leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to the ownership of an asset, whether title is eventually transferred. Tauranga City Council does not have any finance leases.

Operating Lease

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

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

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

Operating Leases as Lessee

Tauranga City Council leases property, plant and equipment in the normal course of business. The majority of these leases have a minimum non

cancellable term of at least 60 months.

The future aggregate minimum lease payments to be made under non cancellable operating leases are as follows:

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Operating Leases				
Not later than one year		9,664		10,001
Later than one year and not later than five years		29,005		29,776
Later than five years		44,773		46,407
Total non-cancellable operating leases		83,442		86,184

No contingent rents have been recognised during the year (2024: nil).

Commitment to Build New Wharves

Council has a financial commitment to construct a new wharf at the former Council owned Marine Precinct. The existing wharf was sold to the developer as part of the Marine

Precinct sale. Council will fund the development of the new wharf and once constructed in 2027 the new wharf will be vested back to the Council.

There is also a further financial commitment to rebuild the existing Fisherman's wharf which is still owned by Council as part of this development.

27.2 Contingencies

Accounting policy



The council does not recognise contingent liabilities and contingent assets in the financial statements due to their uncertainty or the fact they cannot be reliably measured. Disclosures are provided as follows:

- Contingent liabilities are disclosed unless the possibility is remote.
- Contingent assets are only disclosed when the possibility is probable.

Contingent Liabilities

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Contingent Liabilities				
Guarantee from Tauranga City Council for Loans on Behalf of Bay Venues Limited		1,000		1,000
Total contingent liabilities		1,000		1,000

Financial guarantees

Tauranga City Council has provided a guarantee to Waikato University for a loan of \$1m (2024: \$1m) to Bay Venues Limited.

New Zealand Mutual Liability Riskpool Scheme

Riskpool is a NZ mutual liability scheme, of which Tauranga City Council is a member, established to manage liability claims. The

Scheme is in wind down; however, the council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme.

As a result of a Supreme Court decision on 1 August 2023, it has been clarified that Riskpool now has liability for member's claim in respect of non-weather-tight defects. Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

Other quantifiable contingent liabilities

Tauranga City Council is not aware of any potential general contract claims.

Uncalled capital

New Zealand Local Government Funding Agency (NZLGF)

Tauranga City Council is a shareholder of The New Zealand Local Government Funding Agency Limited. Refer to Note 13.

All 30 local authority shareholders have uncalled capital equal to their individual shareholding totalling \$20 million in aggregate which can be called on if an imminent default is identified. At year end, New Zealand Local Government Funding Agency had borrowings totalling \$26bil (2024: \$23bil).

Tauranga City Council is a guarantor of all New Zealand Local Government Funding Agency borrowings, refer to note 24.

Bay Venues Limited

A contingent liability exists to Bay Venues Ltd for \$18m of uncalled capital.

Bay of Plenty Housing Equity Fund

Tauranga City Council is a Shareholder in the Bay of Plenty Housing Equity Fund Limited. At year end, council has uncalled capital totalling \$17.2m (2024: \$14.7m).

Lease to University of Waikato - Sulphur Point

The University of Waikato is establishing a new, state-of-the-art marine research and education facility at Sulphur Point. This facility, located at Marine Park, will be a part of the University's Environmental Research Institute and will replace the existing Coastal Marine Field Station. The new facility is expected to be completed in 2027-28 and will feature research laboratories, classrooms, and public engagement spaces. The tender process for leasing the land was completed in March 2023. Council received only one tender. Through its tender, the University of Waikato demonstrated the capability to establish and operate such a facility. Negotiations with the University of Waikato commenced in April 2023 and concluded successfully in June 2024, and the Lease of the land will be implemented in due course.

Legal risk

Council is aware of potential legal claims and has not included these as a contingency. At the time of writing this report the amount of these claims was unknown. Council has not disclosed any further detailed information about this contingency due to its commercial sensitivity.

Contingent assets

The Council is the plaintiff in a legal case for consequential losses from the defendants. The parties are in the process of agreeing upon the terms of the claim. Until that time the Council could receive something less than \$3m which is dependent on the outcome of future legal proceedings.

Treaty settlement

Tangata Whenua are identified as a priority for Tauranga City Council and it remains committed to developing the partnership together. From a long history and a strong foundation of protocol agreements, Tauranga City Council continues to develop systems and relationships to meet the changing political, economic and social environments in Tauranga Moana. A key change will be the treaty settlements when they are finalised.

Tauranga City Council is currently working closely with the Tangata Whenua Collective to build a stronger voice to assist and guide Council decision making processes. Collective strategic engagement and effective communication will bring the best out of the partnership between Tauranga City Council and the Tangata Whenua of Tauranga Moana.

Superannuation scheme

Council is a participating employer in the DBP Contributors Scheme (the scheme), which is a multi employer defined benefit scheme. The funding arrangements are governed by the requirement of Section 44 of the National Provident Fund Restructuring Act 1990, and by the Trust Deed.

A single contribution rate is determined for all employers which is expressed as a multiple of the contributions of members of the Scheme who are employees of that employer.

There is no minimum funding requirement and employers have no right to withdraw from the plan.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

As at 31 March 2025, the Scheme had a past service deficit of \$x.x million (x.x% of past service liabilities). This amount is exclusive of Employer Superannuation Contribution Tax.

This deficit was calculated using a discount rate equal to the expected return on the assets but otherwise the assumptions and methodology were consistent with the requirements of PBE IPSAS 39.

The current employer contribution rate is four times contributor contributions, inclusive of Employer Contribution Withholding Tax. The Actuary has recommended the employer contribution rate of four times contributor contributions continues. The Board has agreed to maintain the contribution rate recommended to the Minister at four times contributors' contributions, in order to keep the employer contribution at a reasonable level as the number of members reduces. Due to the small number of contributory members, this contribution rate is not expected to be sufficient to meet the cost of both the future benefit payments and future administration costs and the Board has proposed that if a shortfall exists that this is met from Board reserves, subject to the consent of the Minister.

The key assumptions in the review were:

- the difference between the future investment returns and the rates of CPI inflation assumed when calculating future factors for transfers from this Scheme to the Defined Benefit Plan Annuitants Scheme
- the future investment returns assumed for the Scheme over the next ten years.

Note 28: Related party transactions

Accounting policy



Related parties include subsidiaries, associates, joint ventures, key management personnel, appointed commissioners, elected representatives of the council, their

close family members, and entities controlled by them. Close family members include spouses or domestic partners, children, and dependents.

Apart from disclosure of key management personnel remuneration, transactions with related parties that are within normal supplier or client/recipient relationship and on terms and conditions no more or less favourable than those adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions. No provision has been required, nor any expense recognised, for impairment of receivables, for any loans or other receivable to related parties (2024: nil).

Related party transactions required to be disclosed

Bay of Plenty Local Authority Shared Services Limited (BOPLASS Limited) is owned by nine councils and is managed from the Tauranga area. Tauranga City Council owns 11% shareholding with Chief Executive being member of the board.

Bay of Plenty Local Authority Shared Services receives reduced postage costs, digital services and premises rental through Tauranga City Council.

Tauranga City Council provided accounting services to Bay of Plenty Local Authority Shared Services during the financial year to 30 June free of charge. An estimated value of the accounting services provided for the year is \$12k (2024: \$12k).

Bay Venues Ltd

Loan Conversion: Council re-allocated \$15m of capital to offset the financial impact of the pandemic and un-funded asset purchases at Baypark & Adams Centre by way of converting the loan to equity to re-balance Bay Venues debt-to-equity ratio. This transaction included an reduction in Councils investment and an decrease in equity.

Tauranga Art Gallery Trust (TAGT)

The completion of the sale of the Gallery's land, will be completed in

2026. Tauranga City Council will complete the Tauranga Art Gallery's building redevelopment in 2026 (approximately another one third of the value of the project) and the balance of the project will be recognised in 2026 TAGT accounts.

The \$3.4 million commitment in March 2023 from Tauranga City Council laid the foundation for the reorientation and redevelopment of Tauranga Art Gallery. As the project progressed, amongst other items, seismic strengthening requirements and additional structural work increased the total cost to \$9.7 million. Partway through the project an agreement was reached between the Tauranga Art Gallery Trust and Tauranga City Council: the Trust would sell the Gallery's land to the Council, which in turn would lease it back to the Trust. This strategic move released critical capital, enabling the redevelopment to proceed.

Transactions with key management personnel

Key management remuneration comprises of the total remuneration paid to the commissioners, chief executive and senior management team, and excludes non financial remuneration that is less than \$1000, as the council considers it immaterial and not practical to include this information.

There were close family members of Key Management Personnel employed by the council and group. The terms and conditions of those arrangements are no more favourable than the council and group would have adopted if there was no relationship to the Key

Management Personnel.

No provision has been required, nor any expense recognised, for impairment of receivables, for any loans or other receivable to related parties (2024: nil).

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Commissioners				
Remuneration		10		-
Elected Members				
Remuneration		1,239		10
Senior Management Team, including the Chief Executive				
Remuneration		2,968		8
Total key management personnel compensation		4,215		18

Due to the difficulty in determining the full time equivalent for Commissioners and Elected Members, the FTE

figure is taken as the number of Commissioners/Elected Members.

Local government disclosures



On 9 February 2021, a Crown Commission, appointed by the Minister of Local Government, took over all Council's governance responsibilities and were in place until July 2024, when Tauranga held elections for the new mayor and councillors. The following people held office as Commissioners of the Council governing body during that period.

Commissioners' remuneration was set by the Minister of Local Government. Commission Chair remuneration is set at \$1,800 per day and Commissioners at \$1,500 per day.

	Council	
	Actual 2026 \$'000	Actual 2025 \$'000
Commissioners Appointed		
Rolleston, Shadrach		6,900
Selwood, Stephen		-
Tolley, Anne		-
Wasley, Bill		3,574
Total remuneration		10,474

* \$ in whole numbers

Note 29: Financial instruments

Accounting policy



For the purpose of measurement, council and group have classified financial assets and liabilities in accordance with PBE IPSAS 41 Financial Instruments.

Council recognises a financial asset or financial liability when, and only when, they become party to the contractual provisions of the instrument.

The classification of a financial instruments depends on its cash flow characteristics and the council and group's management model for managing them.

For all financial instruments council applied the simplified expected credit loss (ECL) model that is applicable to all financial instruments subject to impairment testing.

Tauranga City Council and group does not apply hedge accounting.

Financial Assets:	Financial Instrument	
	Classification	Note
Cash and Cash Equivalents	Amortised Cost	10
Receivables	Amortised Cost	11
Derivatives	FVTSD	12
Short Term Deposits, Loans to Related Parties	Amortised Cost	13
Shares in Unrelated Companies, Concessionary Loan	FVTSD	13
Borrower Notes in NZ LGFA	FVTSD	13
Shares in Related Companies	FVTOCRE	13
Financial Liabilities excluding Derivatives	Amortised Cost	Various

FVTSD = Fair value through surplus or deficit

FVTOCRE = Fair Value through other comprehensive revenue and expenses

Derivatives are, by their nature, categorised as held for trading unless they are designated into a hedge relationship for which hedge accounting is applied.

Financial assets and liabilities are offset, and the net amount reported in the Statement of Financial Position when offset is legally enforceable and there is an intention to settle on a net basis. Revenue and expenses arising as a result of financial instrument earnings or fair value adjustments are recognised as a net result for like items.

(A) Financial instrument categories

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
FINANCIAL ASSETS				
Fair Value through Surplus or Deficit (FVTSD)				
Derivative Financial Instruments		664		664
Shares in Unrelated Companies		326		326
Borrower Notes in NZ LGFA		40,696		40,696
Total FVTSD		41,686		41,686
Amortised Cost				
Cash and Cash Equivalents		35,575		37,858
Debtors and Other Receivables		46,213		50,101
Short Term Deposits, Greater than 90 Days		60,000		61,729
Related Party Loans		20,011		-
Concessionary Loan		30,100		30,100
Right of Use Asset		81,558		81,558
Other Loans		850		850
Total Amortised Cost		274,307		262,196
Fair Value through Other Comprehensive Revenue and Expenses (FVTOCRE)				
Shares in LGFA and BOPLASS		9,412		9,412
Total FVTOCRE		9,412		9,412
TOTAL FINANCIAL ASSETS		325,405		313,294
FINANCIAL LIABILITIES				
Financial Liabilities at Amortised Cost				
Creditors and Other Payables		85,253		90,712
Borrowings		1,407,708		1,408,708
Lease Liability		81,955		81,955
Deposits Held		10,103		10,130
Total Amortised cost		1,585,019		1,591,505
FVTSD				
Derivative Financial Instruments		9,186		9,186
Total FVTSD		9,186		9,186
TOTAL FINANCIAL Liabilities		1,594,205		1,600,691

(A) Financial instrument categories**Accounting policy**

For those financial instruments recognised at fair value in the Statement of Financial Position, fair values are determined according to the following hierarchy:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities. The quoted market price used for financial assets held by the council and the group is the bid price at reporting date.
- Level 2 - Inputs other than quoted prices included within Level 1 using observable market inputs for the asset or liability, either directly or indirectly.
- Level 3 - Inputs for the asset or liability that are not based on observable market data.

The following table analyses the basis for valuation of classes of financial instruments measured at fair value on the Statement of Financial Position:

Council / Consolidated	30 June 2026			30 June 2025		
Movements	Aftercare Liability	FOSAL	2025 Reset	Rent Credit on Sale	Future Sale Expenditure	Total
Financial Assets						
Derivative Financial Instruments						
Listed Shares						
Total Financial Assets						
Financial liabilities						
Derivative Financial Instruments						
Total Financial Liabilities						

There were no transfers between the different levels of the fair value hierarchy.

There were no valuation techniques with significant non observable inputs (level 3).

(C) Financial instrument risks

The council's activities expose it to a variety of financial instrument risks, including market risk, credit risk, and liquidity risk.

The council has a series of policies to manage these risks. The council is risk averse and seeks to minimise exposure from its treasury activities. The council has established council approved Liability Management and Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Treasury Policy

Tauranga City Council's Treasury policy provides the framework for all council's treasury activities and defines the operating framework within which liability management, investment and risk management activities are to be carried out. The policy ensures compliance with the NZ LGFA foundation policy financial covenants for borrowing limits

Market Risk

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Equity securities price risk arises on listed share investments, which are classified as available for sale investments.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. Council's exposure to foreign currency risk is very short in duration and therefore there is no material currency risk.

Fair Value Interest Rate Risk

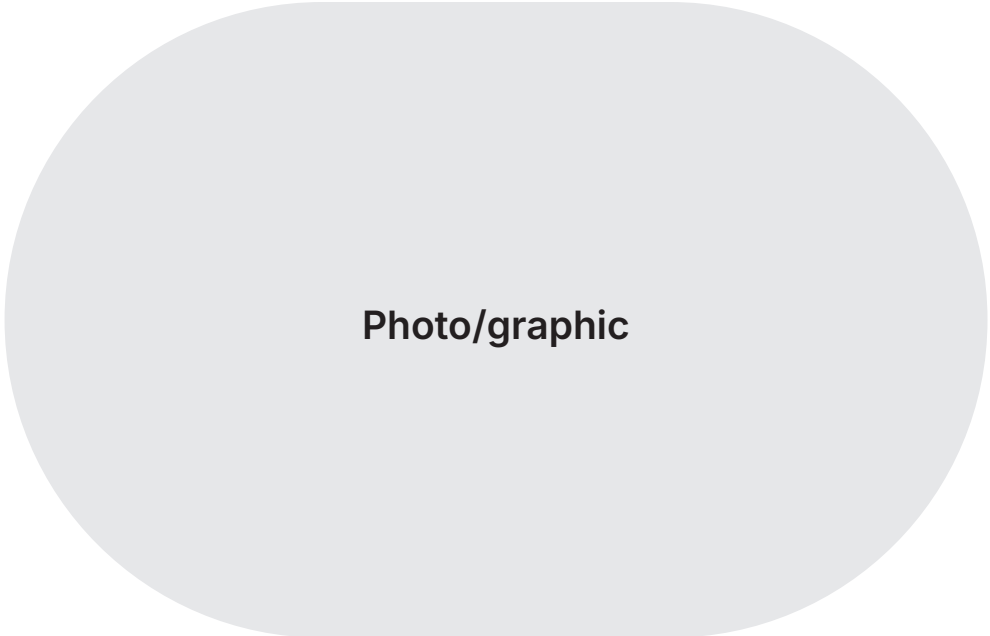
Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Investments issued at fixed rates of interest expose the council and group to fair value interest rate risk. The main objective of interest rate risk management is to reduce uncertainty around net interest expense as interest rates change. Mechanisms used include matching the interest rate profile of the council and group's financial investments and financial liabilities and, where appropriate, the use of interest rate hedging facilities.

Cash Flow Interest Rate Risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments and borrowings issued at variable interest rates expose Tauranga City Council to cash flow interest rate risk. Council raises long term borrowings at fixed and floating interest rates and use derivative financial instruments to manage the cash flow interest rate risk in the borrowings.

Sensitivity analysis

The table below illustrates the potential effect on the surplus or deficit and equity (excluding accumulated funds) for reasonably possible market movements, with all other variables held constant based on Tauranga City Council and the group's financial instrument exposures at balance date.



Photo/graphic

30 June 2026		Council				Consolidated			
Council / Consolidated		-100bps		+100bps		-100bps		+100bps	
		Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000
Interest Rate Risk									
Financial Assets									
Cash and cash equivalents									
Derivative Financial Instruments									
Rightof Use Asset									
Financial Liabilities									
Derivative Financial Instruments									
Lease Liability									
Secured Loans									
TOTAL SENSITIVITY									

30 June 2025		Council				Consolidated			
Council / Consolidated		-100bps		+100bps		-100bps		+100bps	
		Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000	Surplus/ (Deficit) \$'000	Equity \$'000
Interest Rate Risk									
Financial Assets									
Cash and cash equivalents		-	-	-	-	-	-	-	-
Derivative Financial Instruments		(3,246)	-	3,067	-	(3,246)	-	3,067	-
Rightof Use Asset		(7,692)	-	9,247	-	(7,692)	-	9,247	-
Financial Liabilities									
Derivative Financial Instruments		(18,014)	-	16,987	-	(18,014)	-	16,987	-
Lease Liability		(8,361)	-	9,916	-	(8,361)	-	9,916	-
Secured Loans		7,195	-	(7,195)	-	7,195	-	(7,195)	-
TOTAL SENSITIVITY		(30,118)	-	32,022	-	(30,118)	-	32,022	-



Explanation of Interest Rate Risk Sensitivity

The interest rate risk sensitivity is based on a reasonably possible movement in interest rates, with all other variables held constant, measured as a basis points (bps) movement. For example, a decrease of 100 bps is equivalent to a decrease in market interest rates of 1.0%.

The sensitivity for derivatives (interest rate swaps) has been calculated using a derivative valuation model based on a parallel shift in interest rates of 100bps/+100bps (2024: 100bps/+100bps).

Credit Risk

Credit risk is the risk that a third party will default on its obligations to Tauranga City Council, causing it to incur a loss. In the normal course of business, Tauranga City Council incurs credit risk principally from short term money market investments, bank balances, accounts receivable, derivative financial instruments and sports club guarantees.

Financial Instruments which potentially subject council to credit risk consist principally of bank balances and short term money market investments. Council reduces its risk by spreading these investments over registered banks, local authorities and other organisations. Treasury Policy permits a minimum credit rating of A+ for registered banks and other organisations. At 30 June all financial instruments were held with the four

major New Zealand registered trading banks which are rated AA . There are no major concentrations of credit risk with respect to trade and other receivables.

Derivative financial instruments also expose council to credit risk. Council's Treasury Policy provides the framework for credit risk management and it sets out the minimum credit rating of A+ for Interest Rate Risk Management Instruments and notional transaction limits for council bank counterparties.

To safeguard against deficit through poor credit quality, limits are applied to the Entity's aggregate exposure to each counterparty (and groups of counterparties) within specified credit rating bands. The only unrated counterparties that the Entity may invest in are other New Zealand local government bodies. The Entity's Treasury Management Steering Group reviews and approves strategic credit risk limits annually. In the course of normal business the Entity has a credit exposure to unrated counterparties i.e. related party loans, loans and trade receivables.

The council is exposed to credit risk as guarantor of all New Zealand Local Government Funding Agency borrowings. Information about this exposure is explained in note 24.

Maximum Exposure to Credit Risk

Tauranga City Council's maximum credit risk exposure for each class of financial instruments is as follows:

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Cash at Bank and Term Deposits		35,575		37,858
Short Term Deposits Greater than 90 days		60,000		61,729
Debtors and Other Receivables		46,213		50,101
Borrowers Notes New Zealand Local Government Funding Agency		40,696		40,696
Community and Related Party Loans		20,011		-
Derivative Financial Instruments		(8,522)		(8,522)
Total Credit Risk		193,973		181,862

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired

can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates.

	Council		Consolidated	
	Actual 2026 \$'000	Actual 2025 \$'000	Actual 2026 \$'000	Actual 2025 \$'000
Counterparties with Credit Ratings				
Cash at Bank and Term Bank Deposits				
AA-		35,575		37,858
Stock and Government Bonds				
AA-		60,000		61,729

Credit risk attaching to rates receivables is minimised as a result of the Entity's statutory collection powers under the Local Government (Rating) Act 2002.

Debtors and other receivables arise mainly from Tauranga City Council's statutory functions. Therefore, there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external ratings. Tauranga City Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has many credit customers, mainly ratepayers, and Tauranga City Council has powers under the Local Government Act (2002) to recover outstanding debts from ratepayers.

(C) Management of liquidity risk

Liquidity risk is the risk Tauranga City Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities, and the ability to close out market positions. The Tauranga City Council aims to maintain flexibility in funding by keeping committed credit lines

available.

In meeting its liquidity requirements, Tauranga City Council maintains a target level of investments that must mature within the next 12 months. Tauranga City Council manages its borrowings in accordance with its funding and financial policies, which includes a Liability Management policy. These policies have been adopted as part of Tauranga City Council's Long-term Plan.

The Council also has a committed overdraft facility of \$200m (2024: \$100m). There are no restrictions on the use of this facility.

Contractual Maturity Analysis of Financial Liabilities Excluding Derivatives

The table below analyses Tauranga City Council and group's financial liabilities into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate on the instrument at balance date. The amounts disclosed are the contractual undiscounted cash flows and include interest payments.

Council	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	30 June 2026					
Secured Loans						
Creditors and Other Payables						
Total Financial Liabilities						
Financial Liabilities	30 June 2025					
Secured Loans	280,025	271,914	681,178	266,127	1,499,244	1,407,708
Creditors and Other Payables	85,253	-	-	-	85,253	85,253
Total Financial Liabilities	365,278	271,914	681,178	266,127	1,584,497	1,492,961

Consolidated	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	30 June 2026					
Secured Loans						
Creditors and Other Payables						
Total Financial Liabilities						
Financial Liabilities	30 June 2025					
Secured Loans	281,025	271,914	681,178	266,127	1,500,244	1,408,708
Creditors and Other Payables	90,712	-	-	-	90,712	90,712
Total Financial Liabilities	371,737	271,914	681,178	266,127	1,590,956	1,499,420

Contractual maturity analysis of derivative financial liabilities

The table below analyses derivative financial instrument liabilities that are settled net and all gross settled

derivatives into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the undiscounted contractual cash flows.

Council / Consolidated	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	30 June 2026					
Net Settled Derivative Assets						
Net Settled Derivative Liabilities						
Net Movement						

Council / Consolidated	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	30 June 2025					
Net Settled Derivative Assets	-	398	205	61	664	664
Net Settled Derivative Liabilities	(111)	(791)	(5,830)	(2,454)	(9,186)	(9,186)
Net Movement	(111)	(393)	(5,625)	(2,393)	(8,522)	(8,522)

Contractual Maturity Analysis of Financial Assets

The table below analyses Tauranga City Council and group's financial assets into relevant maturity groupings

based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

Council	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	2026					
Cash and Cash Equivalents						
Debtors and Other Receivables						
Short Term Deposits Greater Than 90 Days						
Other Financial Assets						
Community and Related Party Loans						
Total Financial Assets						
Financial Liabilities	2025					
Cash and Cash Equivalents	35,575	-	-	-	35,575	35,575
Debtors and Other Receivables	46,213	-	-	-	46,213	46,213
Short Term Deposits Greater Than 90 Days	60,000	-	-	-	60,000	60,000
Other Financial Assets	-	-	-	30,100	30,100	30,100
Community and Related Party Loans	-	-	-	20,011	20,011	20,011
Total Financial Assets	141,788	-	-	50,111	191,899	191,899

Consolidated	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Amount \$'000
Financial Liabilities	2026					
Cash and Cash Equivalents						
Debtors and Other Receivables						
Short Term Deposits Greater Than 90 Days						
Other Financial Assets						
Community and Related Party Loans						
Total Financial Assets						
Financial Liabilities	2025					
Cash and Cash Equivalents	37,858	-	-	-	37,858	37,858
Debtors and Other Receivables	50,101	-	-	-	50,101	50,101
Short Term Deposits Greater Than 90 Days	61,729	-	-	-	61,729	61,729
Other Financial Assets	-	-	-	30,100	30,100	30,100
Community and Related Party Loans	-	-	-	-	-	-
Total Financial Assets	149,688	-	-	30,100	179,788	179,788

The council is also exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. The guarantee becomes callable if the event of the LGFA failing to pay is borrowings when they fall

due. However, this is not considered a significant risk and it is not anticipated that the guarantee will become payable. Refer to note 27.

Note 30: Equity

Capital management

Local government disclosures



The Entity's capital is its equity (or customers' funds), which comprise accumulated funds and reserves. Equity is represented by net assets.

The Local Government Act 2002 requires the council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. customers' funds are largely managed as a by product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational

equity, which is a principle promoted in the LGA and applied by the Entity. Intergenerational equity requires today's customers to meet the costs of utilising the Entity's assets and not expecting them to meet the full cost of long term assets that will benefit customers in future generations. Additionally, the Entity has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure that customers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires council to make adequate and effective provision in its Long-term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The Act also sets out the factors that council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in council's LTP.

Accounting policy



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

→ Retained Earnings

Retained earnings are the cumulative surplus of revenue over expenditure that has been retained in the entity which have not been allocated to another reserve.

→ Reserves

Reserves are a component of equity generally representing a particular use of which various parts of equity have been assigned. Reserves may be legally restricted or created by Tauranga City Council.

- Restricted Reserves are those reserves subject to specific conditions accepted as binding council and which may not be revised by council without reference to the Courts or a third party. Restricted reserves may be legally restricted. Transfers from these reserves may be made only for certain specified purposes or if certain specified conditions are met.

Development Contributions; Bequests and Trust Funds

- Council Created Reserves are part of the accumulated balance and are established at the will of council. Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of council.

Other Reserve; Depreciation Reserve

- Asset revaluation Reserve - this reserve relates to the revaluation of property, plant and equipment to fair value through other comprehensive revenue and expense (FVTOCRE). This comprises the cumulative net change in fair value of assets classified as FVTOCE. Refer to Property, Plant and Equipment note at 19.

Statements of Reserves

1. Restricted Reserves

1.1 Development Contributions

Reserves relating to the collection of revenue from development contributions for the purpose of

funding growth related expenditure.

Each reserve is shown by area. A debit in a reserve balance indicates a negative reserve due to funding of growth related capital expenditure prior to revenue being collected.

Note 30: Statement Of Restricted Reserves - Development Contributions

For The Year Ended June 2026					
Restricted Reserves (Development Contribution)	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
City Wide Development Contribution					
Building Impact Fees	Community Services	7,931			
	Spaces and Places	(11,192)			
	Stormwater	(62)			
	Transportation	1,412			
	Wastewater	42,137			
	Water Supply	199,654			
Local Development Contributions					
Bethlehem	Spaces and Places	0			
	Stormwater	1,067			
	Transportation	1,315			
	Wastewater	1,847			
	Water Supply	836			
Bethlehem West	Spaces and Places	3,399			
	Stormwater	2,048			
	Transportation	611			
	Wastewater	791			
	Water Supply	(452)			
Kaitemako South	Wastewater	1			
Mount Maunganui Infill	Spaces and Places	2			
	Wastewater	2,601			
	Water Supply	(199)			
Neewood	Wastewater	2			
Ohauiti/Hollister Lane	Spaces and Places	883			
	Stormwater	301			
	Transportation	(293)			
	Wastewater	254			
	Water Supply	2,056			
Pāpāmoa	Spaces and Places	883			
	Stormwater	301			
	Transportation	(293)			
	Wastewater	254			
	Water Supply	2,056			



For The Year Ended June 2026					
Restricted Reserves (Development Contribution)	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
Pāpāmoa East I (Wairakei)	Spaces and Places	(1)			
	Stormwater	(3,198)			
	Transportation	(1,025)			
	Wastewater	(4,380)			
	Water Supply	(5,543)			
Pāpāmoa East II (Wairakei)	Stormwater	1,749			
	Transportation	23,592			
	Wastewater	13,490			
Pukemapu	Wastewater	3			
Pyes Pā	Stormwater	37			
	Transportation	779			
	Wastewater	(356)			
	Water Supply	(94)			
Pyes Pā West	Spaces and Places	999			
	Stormwater	22,864			
	Transportation	11,295			
	Wastewater	(3,135)			
	Water Supply	2,023			
South Pyes Pā	Transportation	5,158			
	Wastewater	416			
	Water Supply	138			
Southern Pipeline Reserve	Wastewater	70,679			
Tauranga Infill	Spaces and Places	1			
	Stormwater	28			
	Transportation	1,973			
	Wastewater	(535)			
	Water Supply	(654)			
Tauriko Business Estate	Stormwater	(2,004)			
	Transportation	(19,283)			
	Wastewater	(831)			
	Water Supply	1,157			
Tauriko West	Spaces and Places	1,223			
	Transportation	287			
	Wastewater	5,740			
	Water Supply	4,355			
Te Papa	Spaces and Places	(85)			
	Stormwater	0			
	Transportation	(223)			
Upper Ohauti	Wastewater	3			
Waitaha/Waikite	Stormwater	(152)			
	Transportation	(818)			
	Wastewater	1,229			
	Water Supply	1,634			
Total Restricted Reserves and Trust Funds		382,038			



1.2 Restricted Reserves and Trust Funds

Reserves and funds for which expenditure is restricted to the purpose of the reserve under Trust Deed.

Note 30: Statement Of Restricted Reserves & Trust Funds

For The Year Ended June 2026						
Restricted Reserves	Description of Reserve	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
E.V Flower Family Trust	For city museum maintenance of aviary.	Support Services	(25)			
Endowment Land Fund	Proceeds received from the sale of endowment land in Devonport Road.	Support Services	(75)			
Landscape Impact Fee	To develop street planting - funds from impact fee in industrial areas.	Support Services	(141)			
Museum Collection Fund	For the provision & development of the museum collection.	Support Services	(60)			
Parking Fees Reserve (JOG)	Funds for parking management and Joint Officials Group (JOG).	Support Services	(3)			
Parking Impact Fee	The City Plan imposes an impact fee on development related to Parking.	Support Services	(847)			
Roading Land Purchase Fund	For roading land purchases (funded by roading land sales).	Support Services	(1,862)			
Strategic Roading Network	Roading fund for strategic roading network and sub-regional transportation.	Support Services	(8)			
TDC Eden Family Trust	For city museum maintenance of the steam engine.	Support Services	(20)			
Water Future Land Purchase	To purchase additional land in water catchment areas when it becomes available.	Support Services	(188)			
Total			(3,228)			



2. Council Created Reserves

2.1 Other Council Created Reserves

These reserves are established by resolution of council for a particular purpose. This purpose can be amended by resolution of council.

Note 30: Statement Of Other Council Created Reserves

For The Year Ended June 2026						
Other Council Created Reserve	Description of Reserve	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
Airport Tourism Contestable Reserve	Funding for tourism linked projects.	Economic Development	10,911			
Asset Realisation Reserve Gross Proceeds	Funds received from the divestment of assets.	Support Services	3,508			
Better Off Funding Reserve	Funding received from central government to part fund future Council projects that demonstrate a benefit to the community.	Support Services	1,003			
Biosolids Reserve	Reserve to provide for biosolids maintenance.	Wastewater	(5,849)			
Community Facilities Targeted Rate Reserve	Targeted rates collected to fund the operating costs generated from capital investment in community amenities.	Support Services	(3,696)			
Elder Housing Sale Reserve	Sale of Elder Housing Assets.	Community Services	(32,672)			
Event Investment Fund	Funding of major events.	Community Services	(1,114)			
General Contingency	Miscellaneous expenditure for operational items not foreseen in annual plan.	Support Services	(87)			
Kerbside Targeted Rate Reserve	Targeted rates collected for kerbside collection.	Sustainability And Waste	(4,467)			
Resilience Targeted Rate Reserve	Targeted rates collected to fund the operating costs generated from capital investment in infrastructure resilience.	Support Services	(2,132)			



For The Year Ended June 2026						
Other Council Created Reserve	Description of Reserve	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
Risk Management Reserve	For the purpose of managing Council's financial risk and to fund unforeseen events.	Support Services	(4,901)			
Stormwater Reactive Reserve	Levy collected for stormwater remedial works.	Stormwater	(14,543)			
Tauranga Hockey Turf 1	For the purpose of replacing turf.	Spaces And Places	(35)			
Tauranga Hockey Turf 2	For the purpose of replacing turf.	Spaces And Places	(566)			
Tauranga Hockey Turf 3	For the purpose of replacing turf.	Spaces And Places	(278)			
Transportation Targeted Rate Reserve	Targeted rates collected to fund the operating costs generated by capital investment in transportation assets.	Transportation	(797)			
Unfunded Liabilities Reserve	To retire debt incurred through unfunded expenditure.	Support Services	22,385			
Waste Levy Reserve	To receive funds from waste management levy for approved activity.	Sustainability And Waste	(6,161)			
Wastewater Enhancement Reserve	For the purpose of mitigating the cultural and environmental affects of the wastewater scheme.	Wastewater	(778)			
Weather Event Jan 26	For the purpose of funding spend related to damaged infrastructure from the storm.	Support Services	0			
Weathertight Reserve	For the purpose of managing Council's future exposure to leaky home payments.	Support Services	52,784			
Total			12,515			



2.2 Depreciation Reserve

Depreciation Reserve sets aside funds

for future expenditure to replace
depreciating assets over time.**Note 30: Statement Of Depreciation Reserves**

For The Year Ended June 2026					
Depreciation Reserves	Activities to which the reserve relates	Opening Balance 2025/2026	Transfers In 2025/2026	Transfers Out 2025/2026	Closing Balance 2025/2026
	City & Infrastructure Planning	(207)			
	Community Services	(12,645)			
	Community, People & Relationships	(58)			
	Economic Development	(12,374)			
	Emergency Management & Civil Defence	1,553			
	Regulatory & Compliance	(1,467)			
	Spaces and Places	(7,982)			
	Stormwater	(42,818)			
	Support Services	1,764			
	Sustainability and Waste	(4,138)			
	Transportation	9,334			
	Wastewater	(36,058)			
	Water Supply	(38,524)			
Total Depreciation Reserves		(143,620)			

Photo/graphic



Note 31: Variances Explanation

Explanation of major variances compared against: budget, and prior year results.

Variance Against Budget		Variance Against Prior Year Results
Statement of Comprehensive Revenue and Expense		
Rates	Immaterial variance.	Increase is due to higher number of rateable properties, new industrial category, and active identification of additional rating units after adoption of rates resolution for 2024/25.
Fees and Charges	Lower than budget due to lower volumes and charges in Building Services, Wastewater and Airport, which are influenced by changes in the economy and available cash for discretionary spend. Partially offset by continued revenues from Marine Precinct due to delay in settlement.	Refer to Variance Against Budget Comments.
Grants and Subsidies	Immaterial variance.	Additional grants received particularly for waste education, NZTA compensation, reimbursement from Central Government for emergency works at Egret Ave, and partially offset by timing of Tauriko West revenues.
Finance Revenue	Interest revenue higher than budget due Council holding higher deposit balances throughout year. Deposits vary with cash needs of Council, collection of revenues, and available returns from investment.	Refer to Variance Against Budget Comments.
Vested Assets	Revenue recognition of Vested Assets is dependent upon timing of project completion.	Refer to Variance Against Budget Comments.
Development Contributions	Revenue is dependent upon applications where timing and volumes vary. Development Contributions down due to reduced volumes in 2024/25 compared to both budget and 2023/24 results. Revenue primarily derived from Pāpāmoa East, Pyes Pā West and Tauriko Business Estate.	Refer to Variance Against Budget Comments.
Grants and Subsidies, & Other Capital Contributions	Budget included grants from NZTA, for projects which were not included in the 2024-27 National Land Transport Plan; Water Reforms; grants for indoor recreation facilities Te Manawataki o Te Papa IFF monies, which is now being funded by debt.	Refer to Variance Against Budget Comments.
Depreciation and Amortisation expense	Depreciation up on budget due to increase in value of assets revalued each year, along with capitalisation of projects.	Refer to Variance Against Budget Comments.
Personnel Expenses	Personnel expenses higher than budget due to reduced capitalisations of salaries within capital projects, costs in 2024/25 also include costs due to the organisational reset and redundancy payouts, these were not budgeted for.	Refer to Variance Against Budget Comments.
Finance Expenses	Finance costs are lower than budget due to OCR being cut earlier and faster than expected in LTP.	Higher finance costs than 2023/24 due to higher levels of debt in 2024/25.
Other Operating Expenses	A directive to lower operational spend from Elected Members has seen a better result than budgeted.	Costs higher than prior year due to continued inflationary pressures, timing of Tauriko West works, and higher Community Grants awarded. Higher costs partially offset by savings, Refer to Variance Against Budget Comments.
Provision Expense	Immaterial variance.	Immaterial variance.
Net other gains/ (losses)	Losses are generally not budgeted for, however budget included debt forgiveness of the loan to BVL.	Asset losses are lower than in 2023/24 while a gain on Housing Infrastructure Loan has been recognised compared to a reversal in 2023/24.
Financial assets at fair value through other comprehensive income	Movement is dependent upon the year end results for the Local Government Funding Agency.	Refer to Variance Against Budget Comments.
Asset revaluation reserve (Losses)/ Gains	Revaluation gains are dependent upon the class of asset being revalued each year and the movement in those assets. In 2024/25 Three Waters assets were revalued.	Revaluation gains are dependent upon the class of asset being revalued each year and the movement in those assets. In 2023/24 land & buildings, and Roadway assets were revalued.

Variance Against Budget		Variance Against Prior Year Results
Statement of Financial Position		
Current Assets		
Cash and Cash Equivalents	The difference in cash is due to timing of expenditure and borrowing programme throughout the year. Council is holding amounts on longer term deposits in anticipation for future debt repayment.	Cash fluctuates throughout the year due to timing and quantum of cashflows and prefunding strategies.
Debtors and Other Receivables	Refer to Variance Against Prior Year Results Comments.	Rates (general and water) receivable up on prior year balance for June. GST receivable increased due to refunds falling outside of the financial year, and holding more rates in advance than in 2023/24.
Derivative Financial Instruments	Immaterial variance.	Immaterial variance.
Inventories	Immaterial variance.	Immaterial variance.
Other Current Assets	Greater amount held as short term deposits rather than in cash at year end. Amount varies due to timing and requirements within Council.	Refer to Variance Against Budget Comments.
Non-Current Assets Held For Sale	Settlement of Assets in the 2024/25 year has reduced the balance with fewer assets currently being held for sale in the next 12 months.	Refer to Variance Against Budget Comments.
Non-Current Assets		
Derivative Financial Instruments	Value of underlying instrument is based on interest rate. Interest rate fluctuation and level of borrowing underpin variance.	Refer to Variance Against Budget Comments
Investments - Other Entities	Budget includes amounts for reinvestment from Elder Housing sale proceeds, Investment is accounted for as Investment in Associate.	Immaterial variance.
Investments - Council Controlled Organisations	Increase due to additional borrowings by BVL, further increases in LGFA borrowers notes as a result of higher borrowings. Budget Figure incorporated \$15m debt forgiveness which was transacted as a debt-to-equity conversion and had nil impact on balances.	Refer to Variance Against Budget Comments.
Investments - Other Non-Current Financial Assets	Exact timing of settlement of Devonport Concessionary Loan was not known at budgeting.	Immaterial variance.
Investments in Associates	Increase in investment in Bay of Plenty Housing Equity Fund Ltd (Elder Housing reinvestment of sale proceeds), investment aligns to projects the entity undertakes that align to Council's objectives.	Refer to Variance Against Budget Comments.
Investment Property	Investment property is determined as part of Council's divestment strategy for the next 5 years.	Refer to Variance Against Budget Comments.
Intangible Assets	SaaS costs are budgeted as a capital cost, but compliance with recognition under accounting standards means greater operating costs for SaaS projects.	Refer to Variance Against Budget Comments.
Forestry Assets	Water Catchment forests were harvested in 2024/25.	Immaterial variance.
Property, Plant and Equipment	PP&E higher than budget due to revaluations in ThreeWaters Assets (1 year ahead of 3-year schedule) and spend on significant projects (Tauriko West, City Centre Redevelopment).	Refer to Variance Against Budget Comments.
Te Manawataki o Te Papa Charitable Trust Land	Trust land is not budgeted for as Council is not the legal owner, and only reported on for compliance with Accounting Standards.	Immaterial variance.
Current Liabilities		
Payables and Accruals	Payables higher due to costs and services increases arising from inflation.	Refer to Variance Against Budget Comments

	Variance Against Budget	Variance Against Prior Year Results
Deposits Held	Immaterial variance.	Immaterial variance.
Revenue in Advance	Immaterial variance.	Immaterial variance.
Employee Entitlements	Refer to Variance Against Prior Year Results Comments.	No accrual in prior year due to timing, compared to a near full pay cycle being accrued as at 30 June.
Borrowings	Higher than budget due to timing of debt maturity.	Refer to Variance Against Budget Comments.
Provisions	Immaterial variance.	Immaterial variance.
Non-Current Liabilities		
Deferred Tax Liability	Deferred tax is not budgeted for as yearly results determine movement and balance.	Refer to Variance Against Budget Comments.
Derivative Financial Instruments	Cuts to the Official Cash rate (OCR) have impacted the valuation of interest rate swaps. There has also been new swaps executed and maturing throughout the year.	Refer to Variance Against Budget Comments
Other Non-Current Liabilities	Budgeted liability largely transacted through borrowings.	Immaterial variance.
Borrowings	Borrowings lower than budget due to changes in spend in capital projects from changes in Central Government policies. Reduction in borrowings from Council's decision to have balanced operational budget and operational projects not being loan funded.	Higher than prior year in order to meet the significant capital projects being built and delivered by Council.
Provisions	Immaterial variance.	Non-Current provision recognition of future expenses.
Statement of Movements in Equity		
Retained Earnings	Variance due to lower than budgeted surplus and adjustments.	Retained Earnings movement aligns to current year operating surplus and adjustments.
Restricted Reserves	Delayed investment in growth related capital spend due to resourcing constraints meant not as much was funded out of the reserves as budgeted.	Growth related spend has increased projects proceeds.
Council Created Reserves	Actual revenue in reserves was higher due to increase in depreciation expense due to prior year valuations impact and more capitalisations.	Higher number of assets capitalised in 2024/25 year meant reserve balance increases accordingly.
Asset Revaluation Reserves	Asset revaluation balance moves in line with revaluation cycle and with assets sold or written off.	Movement depends on which asset class is revalued each year, in addition to asset write down or sales.
TCC (Group) Statement of Cash Flows		
Receipts from Rates Revenue	Increase is due to active identification of additional rating units after adoption of rates resolution for 2024/25, and high collections of Rates.	Increase is due to higher number of rateable properties, and active identification of additional rating units after adoption of rates resolution within the financial year.
Grants and Subsidies Received	Budget included grants from NZTA, for projects which were not included in the 2024-27 National Land Transport Plan; Water Reforms; grants for indoor recreation facilities Te Manawataki o Te Papa IFF monies, which is now being funded by debt.	Grants received are lower than 2023/24 due to the timing of receipts and reduction in funding, which is partly offset by the additional grants received particularly for waste education, and partially offset by Tauriko West revenues.
Development and Financial Contributions Received	Revenue is dependent upon applications where timing and volumes vary. Development Contributions down due to reduced volumes in 2024/25 compared to both budget and 2023/24 results. Revenue primarily derived from Pāpāmoa East, Pyes Pā West and Tauriko Business Estate.	Refer to Variance Against Budget Comments.
Fees and Charges Received	Immaterial variance.	Higher than 2024 due to higher volumes and charges in activities, which are influenced by changes in the economy and available cash for discretionary spend.

	Variance Against Budget	Variance Against Prior Year Results
Interest Received	Interest rates higher than budgeted. Budget interest rates for revenue recognition are conservative due to the nature of the underlying market.	Immaterial variance.
Dividends Received	Immaterial variance.	Immaterial variance.
Payments to Suppliers	Reduction in capital spend from budget.	Higher than 2023/24 due to continued increases in market pricing. Software expenses being budgeted under capital spend, but treated as operational when 'As a Service' products are purchases.
Payments to Employees	Immaterial variance.	Increase in salaries/wages to align with market increases, and redundancy payouts.
Interest Paid	Immaterial variance.	Increase on 2023/24 due to higher level of debt being held.
GST (net)	GST is assumed to be zero for budgeting purposes.	GST will align to overall net cashflow movements.
Receipts from Sale of Investment Property		
Receipts from Sale of Intangible Assets		
Receipts from Sale of Property, Plant and Equipment		
Receipts from Sale of Non-Current Assets Held for sale	Lower than budget due to timing of sales being dependent upon market expectations (compared to Council needs) and purchasers expectations.	2023/24 include the sale of Pitau Housing Estate. No similar significant sales in 2024/25.
Receipts from Sale of Investments and Council Controlled Organisations Repayment of Borrowings		
Purchase of Property, Plant and Equipment	Reflects the actual capital programme spend for the year, lower than budget due to changes in funding from central government and within Council delivery.	Significantly up on 2023/24 due to greater capitalisation on significant projects (Tauriko West, City Centre Redevelopment, Fitout of 90 Devonport Road).
Purchase of Intangible Assets	Intangible purchases lower than budget due to change in SaaS policy. SaaS acquisitions are budgeted in capital expenditure but are operational spend.	Immaterial variance.
Purchase of Other Investments	Higher value of term deposits being held at year end and through the year. Term Deposit investment depends upon cash balance, business needs and available return.	Refer to Variance Against Budget Comments.
Investments in Council Controlled Organisations	Investment in CCOs is dependent on the needs of the entity and agreements between the organisations and Council.	Changes in the investment of BVL and it's loan. High value of LGA borrowers notes due to increased level of borrowing.
Purchase of Investment Property	Immaterial variance.	Minor variance due to annual revaluation of assets required under Reporting Standards.
Proceeds from Borrowings	Lower level of borrowings due to changes in capital expenditure arising from changes within Council and Central Government funding.	Increase borrowings from 2023/24 to meet Council's funding needs which align to significant capital programme delivery.
Repayment of Borrowings	Immaterial variance.	Higher than prior year due to timing of debt maturity.

Statement of compliance

In accordance with the requirements of the Local Government Act 2002 and Schedule 10 of that Act, and the Local Government (Financial Reporting and Prudence) Regulations 2014, Council confirms that all statutory reporting requirements for this Annual Report have been met.

Adopted by Tauranga City Council on **[DATA PENDING]**.

Mayor Mahé Drysdale

Chief Executive

■ *To be signed before Audit*

DRAFT

Auditors Report

■ Insert final Auditor's Report once received from Audit New Zealand.

DRAFT

06 - Glossary

Activity

Related or similar services that are grouped together for management and budgeting purposes.

Allocated costs

A form of spending where one council department pays for services provided by another department.

Amortisation

The systematic allocation of the value of an intangible asset over its useful life.

Annual budget

This budget sets out what the council will work to achieve in a financial year, how it will spend its money, the level of service it will provide, and the level of rates and other revenue required to fund spending.

Annual plan (AP)

A one year plan that focuses on the work to be carried out in a specific year of the council's long-term plan (LTP) and also highlights any variations and amendments to the LTP.

Annual report

A document that tracks the council's annual performance and reports against the relevant annual budget.

Assets

Assets are things that the council owns such as roads, parks, footpaths and buildings.

Asset management plans

These plans consider the level of service required for infrastructure activities and services, and the assets required to support them. The plans ensure that maintenance and asset replacement is sufficient for the services to continue, that depreciation on assets is funded, and that the future growth of the city is catered for.

Budget

The itemised formally adopted estimate of expected revenue and expenditure through a 10-year budget or annual budget.

Borrowings

Money obtained by raising a loan.

Carry forwards

When budgets are not spent in their financial year, the budget and funding may be 'carried forward' into the next financial year.

Capital expenditure

Spending on buying or building new assets and renewing existing assets. Often shortened to 'capex'.

Capital value

The sum that an owners' estate or interest in land might sell for at the time of valuation. It is deemed to include GST for residential properties and exclude GST for other property types.

Community outcomes

How the community wants the city to be, to make it a better place to live, work and play as described in the long-term plan.

Council Controlled Organisation

An organisation or company in which one or more local authorities have at least 50% of the shareholder voting rights or similar. For a more detailed meaning see Section 6 of the Local Government Act 2002.

Depreciation

The charge representing consumption or use of an asset, assessed by spreading the asset's value over its estimated economic life. Depreciation includes amortisation of intangible assets unless otherwise stated.

Development contributions

Contributions from developers collected by council to help fund new infrastructure as set out in the Development Contributions Policy.

Fair value

A measure of an asset's market value if a seller and buyer are able to freely agree on a price.

Funding impact statement (FIS)

This is a statement outlining activities, funding sources and how the funds are used.

General rate

A rate based on the capital value of every property in the city.

Grants and subsidies

Revenue received from an external agency to help fund an activity or service.

Group of activities

One or more related activities that are grouped together.

Infrastructural assets

Fixed utilities that provide a service to the community and are not generally regarded as tradable. These assets include roads, waste, sewerage and stormwater systems.

Internal recoveries

Recovery of costs by council departments from other council departments.

Land value

The price that would probably be paid for bare land at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up and flood protection.

Levels of service

A measure of a service that the council delivers such as the number of sports fields available for use, library opening hours, water quality, etc.

Liabilities

Amounts that the council owes. Non current liabilities are amounts that are not due to be repaid within the next financial year.

Local Government Act 2002 (LGA 2002)

The act that defines the powers and responsibilities of territorial local authorities, such as ours.

Local Government (Financial Reporting and Prudence) Regulations 2014

Regulations promoting prudent financial management by local authorities requiring disclosure of performance in relation to benchmarks as a single entity and not including subsidiaries. We must disclose, in our disclosure statements, our performance and that of our subsidiaries as a single entity.

Resource consent

This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

Restricted assets

Assets that cannot be disposed of because of legal or other restrictions. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

Local Government (Rating) Act 2002 (LGRA)

Defines how territorial local authorities such as ours can set, assess and collect rates.

Local Government Funding Agency (LGFA)

An organisation jointly owned by most local authorities and the Crown that borrows on behalf of the local authorities.

Long-term plan (LTP)

Also the 10-year budget. This sets out our vision, activities, projects, policies, and budgets for the next 10 years. It is reviewed every three years.

Operating expenses

Expenditure resulting from normal business operations. Often shortened to 'opex'.

Optimised replacement cost

A valuation method used to estimate the price of constructing or buying the modern equivalent of an asset.

Policy

Guidelines to support effective decision making.

Private benefit

This relates to people who benefit from a service and who can be clearly identified and charged for that service. It applies to user charges, application fees, purchase price and water by meter, with some exceptions.

Public benefit

This relates to spending which benefits the community in general and for which individual beneficiaries cannot be clearly identified.

Public benefit entity

An entity whose primary objective is to provide goods or services for a community for a social benefit rather than for financial return.

Rates

A charge against a property to fund our provision of services and assets.

Renewal expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

Revenue and Financing Policy

A statement about who should pay for the services provided by council. The policy outlines who will benefit from each activity and who should pay for it, taking into account fairness and what is practical.

Significance

This is the degree of importance of an issue, proposal, decision, or matter, in terms of its likely impacts or consequences.

Special funds / reserve funds

Money set aside for a specific purpose. Some uses are legally restricted and others are created by the council.

Strategies

These outline how to undertake particular actions to deliver community outcomes.

Sub-region

This is the geographical area that includes the Tauranga City Council and Western Bay of Plenty District Council areas.

Subsidiaries

Entities over which we have the power to govern the financial and operating policies generally because we hold more than half of the voting rights.

Uniform annual charge (UAC)

A charge applied to rateable properties to help pay for a specific service or benefit. The amount is the same for each property.

Uniform annual general charge (UAGC)

A charge applied to every rateable property to help pay for a range of services. The amount is the same for each property.

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The standards make it clear that the notes are an integral component of the financial statements, rather than supplementary or separate information and requires that an entity presents all components of a complete set of financial statements with equal prominence.

There is a risk that the distinction between the financial report and other narrative content becomes less clear. As noted in PBE IPSAS 1.61–63, the financial report must be clearly identified and distinguished from other information contained in the same published document. This is intended to ensure that users can readily distinguish information prepared in accordance with PBE Standards from other information that may be useful to users but is not subject to those requirements.

Accordingly, consideration should be given by Management as to whether the proposed structure maintains the financial statements, including the notes, as a clearly identifiable and cohesive component of the annual report.

The primary financial statements (Statement of Comprehensive Revenue and Expense, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows) are deliberately high-level summaries and the notes provide the detailed disclosures and explanations necessary for a proper understanding of the amounts presented. Separating the primary statements from the notes with other information in the annual report may impair the readability and cohesiveness of the financial report, as users would be required to navigate between different sections of the document to obtain information necessary to understand individual line items and disclosures.

In addition, PBE IPSAS 1.128 requires items presented in the primary financial statements and service performance information to be cross-referenced to related information in the notes. If the primary statements and notes are presented in separate sections of the annual report, careful consideration should be given to how these cross-references will operate in practice and whether they continue to clearly link the primary statements to the related note disclosures. This may require explicit cross-referencing, including page references and wording such as: "The accompanying notes on pages XX–YY form part of these financial statements."

From an accounting and audit perspective, best practice would be to present the primary financial statements immediately followed by the notes, ensuring that the financial statements are clearly presented as a single, complete set. **However**, if you are to retain the proposed layout noted above, we recommend taking steps to ensure alignment with the requirements of the standard. This includes:

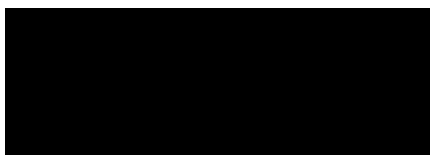
- including a clear heading such as *"Financial Statements (including notes)"*;
- adding an explicit statement on the primary statements indicating that the notes form part of the financial statements;
- where the notes are located later in the document, this should be supported by explicit wording such as: *"The accompanying notes on pages XX–YY form part of these financial statements."*;
- ensuring consistent page cross-referencing throughout the document; and
- ensuring the audit report clearly captures the full-page range of the financial statements, including the notes, so that there is no ambiguity as to the scope of the audit.

We would be happy to review a draft of the annual report layout and provide further guidance to ensure it meets both accounting standard requirements and audit expectation.

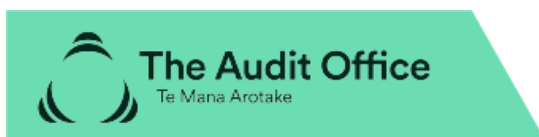
Regards

Darryl Knoesen

Audit Manager



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9.8 Minor Safety and Accessibility Programme Endorsement

File Number: A20387500

Author: Brent Goodhue, Programme Manager: Transport
Karen Hay, Manager: Transport Strategy & Assurance

Authoriser: Reneke van Soest, General Manager: Operations & Infrastructure

PURPOSE OF THE REPORT

1. This report seeks Council endorsement of the Minor Safety and Accessibility Programme so priority projects can progress from FY27, subject to funding, engagement and project readiness.
2. It is also seeking endorsement to progress funding bids to NZTA in October for the upcoming first round of bids for minor improvements.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Minor Safety and Accessibility Programme Endorsement".
- (b) Endorses the Minor Safety and Accessibility Programme in Attachment 1 for design or delivery in FY27, with a budget of \$5.590M, noting this is solely Council funded.
- (c) Approves increasing the project cost threshold from under \$1.5 million to align with the new NZTA Low-Cost Low-Risk settings for respective minor programmes.
- (d) Endorses staff progressing NZTA co-funding bids for eligible projects within the minor improvement programmes through the 2027–2030 National Land Transport Programme, with the following project cost thresholds:
 - (i) Walking and cycling programme: up to \$2 million
 - (ii) Optimisation, including minor public transport facilities: up to \$3 million
 - (iii) Safety, including eligible local road improvements: up to \$3 million
 - (iv) Resilience: up to \$5 million
- (e) Notes that the first draft of the programmes will need to be submitted to NZTA in mid-October. Following this, a report will be brought to Council for consideration of the proposed programme and any associated financial implications and funding options.
- (f) Notes that the final scope of any programme and associated funding commitments are to be considered through the Long-Term Plan process.

EXECUTIVE SUMMARY

3. The programme responds to ongoing safety and access concerns across Tauranga. Growth, high car use and gaps in safe walking and cycling infrastructure affect everyday travel, particularly near schools, shops, community facilities and public transport.
4. The Engineering Services team receives about 1,000 customer requests each year, with more than half relating to safety matters. This reinforces the need for a clear process to assess, prioritise and respond to community concerns.

5. Council's investment provides safer, more accessible local connections for trips to schools, shops, public transport and community facilities. Previous investment has delivered practical improvements such as pedestrian crossings, safer school access and footpath connections.
6. These projects are often small in scale but have direct local benefits. They reduce known safety risks, improve access for people of different ages and abilities, and support a planned response to community concerns.
7. If endorsed, the programme will enable priority projects to move through design, engagement and delivery. If not endorsed, the backlog is likely to grow, and safety and access issues will take longer to resolve.
8. Projects are prioritised using technical checks and approved criteria, including safety exposure, active road user demand, community risk and ease of delivery. This helps Council direct funding to the highest-priority needs.
9. The programme backlog has been reviewed through a value-for-money lens. The total cost in Attachment 1 has reduced from \$17.75M to \$11.67M, a reduction of \$6.07M.
10. Key risks include cost escalation, community feedback, delivery capacity and uncertainty over NZTA co-funding. These risks will be managed through staged delivery, early design testing and engagement before final design or delivery.
11. The programme provides a practical way to address priority safety and access issues, while supporting strategic outcomes, climate goals and Te Ao Māori principles.
12. Staff recommend progressing bids through the upcoming National Land Transport Programme for the next three-year funding cycle, supported by the Asset Management Plan business case process.
13. Staff are also seeking approval to increase the project cost threshold within the respective minor improvement programmes from under \$1.5M to align with NZTA Low-Cost Low-Risk settings and support future co-funding bids.
14. This enables a more streamlined process for staff to develop a single programme rather than two separate programmes. This does not preclude the Council from potentially naming the higher value projects within the LTP engagement process.
15. Endorsing the FY27 programme enables staff to progress planning, engagement and delivery, while retaining Council oversight through future funding and project decisions.
16. Projects may still change after engagement or further review. Two recent examples show this. Elder Lane is no longer needed because a new school footpath has changed how students cross the road.
17. Tweed Street near Valley Road. Following concerns raised, staff reassessed the site to make sure the project would still deliver the intended safety benefits. Counts showed about 40 students cross Tweed Street between Valley Road and Orkney Road in a morning peak hour, including young primary school students biking to Mount Primary School.
18. Engagement showed support for a crossing, with 10 of 11 responses in favour. However, key concerns raised relate to driver visibility and vehicle speeds near the bend. Staff have met with the school principals and propose adding a raised speed table to improve safety. Construction is expected to start in August or September 2026, once outstanding concerns are resolved.
19. Staff recommend Council approve the recommendations because the programme provides a clear and staged pathway to respond to identified safety issues and improve everyday access for people of all ages and abilities.

BACKGROUND

20. Transport affects how people move around Tauranga every day. Whether planning new projects or maintaining existing infrastructure, the aim is to support safe, efficient travel for all users.
21. Road safety and access remain regular community concerns. The Engineering Services team receives approximately 1,000 customer requests each year. More than half relate to safety matters, such as speed concerns and requests for better pedestrian facilities.
22. Requests from the community, NZ Police, schools and Councillors are assessed alongside crash data, network safety information, user demand and deliverability. If a safety or access issue is confirmed, the project is added to the prioritisation pipeline.
23. At the 15 December 2026 City Delivery Committee meeting, Council approved the prioritisation framework for ranking small-scale projects. The framework supports fair and equitable prioritisation process. These are outlined in Figure 1 below.

Criteria	Weight	Description
Safety exposure	45%	Assessed using a risk-based approach that draws on historic crash data, near-miss reports, and an understanding of traffic volumes, speed against user demand.
Active Road User Demand	35%	Looks at how many people would benefit from the proposed changes, with a particular focus on those most at risk—such as students, older adults, and people who walk, cycle, or use mobility devices.
Community risk	10%	The likelihood that there will be high or significant community pushback based on delivery of projects of a similar nature. An example is loss of parking.
Ease of delivery	10%	How practical the proposed changes are to implement. This includes construction risks, timeframes, complexity, and the value the changes offer.

Figure 1: Prioritisation framework for minor safety and accessibility improvements

24. Minor business-as-usual requests requiring small interventions, such as signs, markings, mobility parking or minor geometric changes, continue to be managed through the annual reactive works programme.

Minor Safety and Accessibility Programme Structure

25. The programme supports small-scale walking and cycling capital projects across the transport network. These projects are grouped by cost and complexity so they can be planned, funded and delivered in a clear and consistent way.
26. For walking and cycling projects, small-scale projects are those valued at less than \$2 million, in line with NZTA Low-Cost Low-Risk settings.
27. Staff propose increasing the project threshold from under \$1.5 million to under \$2 million for the Minor Safety and Accessibility Programme and related minor improvement programmes, to align with NZTA project threshold settings. Council would continue to endorse the programme before projects progress to further design and community engagement.
28. Projects within this threshold would be prioritised and funded through programme budgets. This gives Council more flexibility, while still allowing specific projects to return for approval when needed.
29. Projects over \$2M (for walking and cycling activities) would continue to be considered as standalone projects through the Annual Plan or Long-Term Plan process.

30. Recent NZTA funding changes may allow more projects to be packaged within wider programmes. This will reduce approval time, lower administration effort and improve funding certainty over the three-year National Land Transport Programme.
31. The programme will evolve to ensure it is managed within the available budget, with scope and timing adjusted where needed to maximise value.

Current pipeline status

32. The projects in Attachment 1 focus only on walking, cycling and access improvements. They do not include public transport, resilience, maintenance, or larger safety projects. These will be managed through separate programmes or standalone projects.
33. The current programme pipeline includes 62 projects with a total value of \$11.67M. Of these, seven projects, with a combined value of \$785K, are already committed and continue through delivery in FY27.
34. The FY27 delivery programme is indicative and sits within the approved funding envelope. Some projects will move to delivery, while others will start design and engagement only.
35. Designing and delivering all projects at the same time would place pressure on resources and is expected to increase costs. Staging the work supports a steadier and more manageable programme.
36. A staged approach is proposed. Some projects will move through design while others move into delivery during the year. This gives smaller contractors a steady pipeline of work, better visibility of future opportunities, and more time to plan resources. It also helps manage market capacity, thereby reducing cost risk.
37. Community feedback may change project scope and cost. For example, a request to extend a shared path to a nearby crossing would be considered during design and may increase costs.
38. More early investigation work is now being done in-house, including concept design and cost estimates. This provides earlier opportunities to test scope, cost and value for money.

STATUTORY CONTEXT

39. Safe and accessible routes to schools, shops and public transport are guided by the following frameworks:
 - (a) Land Transport Act 1998: Establishes the legal basis for transport safety and infrastructure planning.
 - (b) Safer Journeys for Schools Guidelines: Promotes a Safe System approach to improve safety around schools.
 - (c) NZTA's Pedestrian Network Guidance: Supports the Safe System approach and inclusive design. It asks Road Controlling Authorities to consider all users, especially vulnerable road users, when planning paths and crossings.

STRATEGIC ALIGNMENT

40. 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 ✓

- 41. Safe and accessible routes support a well-planned city, improve transport choice and help reduce carbon emissions.
- 42. Safe routes and crossings help people of all ages and abilities travel to work, school, shops and public transport.

OPTIONS ANALYSIS

Current State

- 43. The programme continues to grow. Most new projects come from community requests or changes in the transport network.
- 44. At present, prioritised projects are delivered through the funding approved in Annual Plan processes.
- 45. This approach supports consistency and accountability but can limit flexibility when new needs or high-interest community priorities emerge.

FINANCIAL CONSIDERATIONS

Value for money lens

- 46. A consistent value-for-money approach is applied across the Transport portfolio, supported by commercial and financial advice.
- 47. Scope, resourcing and timing are tested early to avoid late changes, manage cost growth and support decisions on priorities, suppliers and available funding.
- 48. Options are tested for cost, risk, and expected benefits so the chosen approach is proportionate and uses resources well. This supports necessary trade-offs when budgets are tight.
- 49. The focus is on cost avoidance and whole-of-life value, supported by realistic scope, the right use of internal capability, and disciplined procurement and contract management.
 - (a) Scope review: Scope is tested early to remove avoidable cost, manage delivery risk and avoid later cost growth. Examples include reviewing stormwater and watermain designs on Taurikura Drive and checking designs are fit for purpose, which enabled the saving to be reallocated to rapid deployable projects.
 - (b) Alternate designs and materials: Different designs and materials are tested where they may reduce cost or improve performance. Examples include reviewing pavement design on Taurikura Drive and trialling solar lighting at Leander Alley Way.
 - (c) Use of internal capability: In-house capability is used where it improves cost, quality and control of timeframes. This includes MSQA and Engineer's Representative services across several sites, and internal design for projects where capacity allows.
 - (d) Delivery models and contract settings: Delivery settings are matched to project size, risk and complexity, and adjusted where this may reduce overhead or improve outcomes. Examples include simplifying governance for smaller projects, reviewing team structure, and trialling NZS 3910:2023 on Farm Street and Ngatai and Bureta projects.
 - (e) Smarter procurement: Procurement is matched to project size, risk and expected benefit to reduce process effort and support better pricing. Examples include bundling Rapidly Deployable and LCLR works, negotiated procurement, and selecting methods based on value rather than using one standard approach.
- 50. The programme estimate in Attachment 1 has reduced from an initial estimate of \$17.75M to \$11.67M. This is a reduction of \$6.07M across the Minor Safety and Accessibility Programme, noting that this programme is currently solely Council funded.

Investment Pathway

51. While the current Government Policy Statement gives walking and cycling projects a lower investment priority, staff still propose to seek NZTA co-funding through the next National Land Transport Programme for 2027-2030.
52. At the Council workshop on 25 June 2026, staff outlined the proposed investment pathway for minor improvement programmes. Road safety promotion is also included, as it forms part of a continuous programme through the Asset Management Plan business case, as shown in Figure 2.

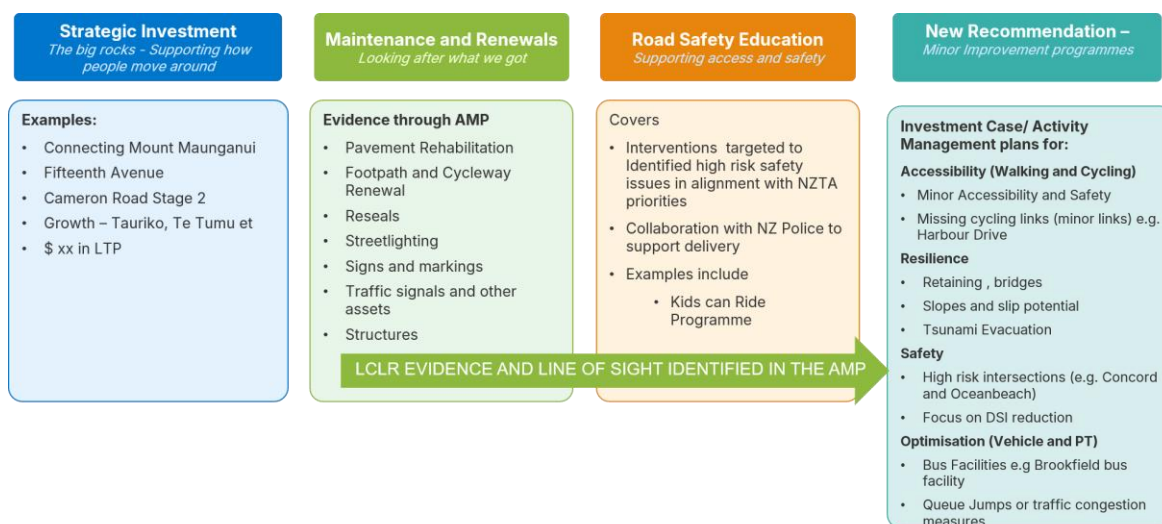


Figure 2: Proposed investment pathways for road safety promotion and minor improvements.

53. As the current LTP process is underway, staff propose using the previous LTP budgets outlined in Table 1 for a bid for these programmes to NZTA, with allocations against other programmes still require further refinement.
54. These will be reassessed through the upcoming LTP and financial review.

Delivery Programme		PROPOSED			
		FY27	FY28	FY29	FY30
Minor Improvements Programme Walking and Cycling	N.000044.01	5,590,404	3,897,119	4,034,774	4,233,524
Safe Network Programme	N.000046.36.01	644,760	2,047,386	2,773,440	2,898,372
Safe Speed around schools	N.000046.36.06	285,000			
Total		6,520,164	5,944,505	6,808,214	7,131,896

Table 1: Budget allocations through the previous LTP. This table summarises the historic budget settings

LEGAL IMPLICATIONS / RISKS

55. The key risks and mitigations are outlined below:

Risk	Potential impact	Mitigation
Community consultation has not yet occurred prior to council decision on the programme	Project scope, timing or support may change once affected parties provide feedback. Some projects may not progress due to community feedback or changes in travel behaviour	Engage affected parties and key groups once funding is confirmed and before final design is completed or construction commences.
Safety improvements may effect on-street parking or local access.	Projects may be delayed, changed or put on hold if concerns are not resolved.	Identify parking and access issues early, test design options, and explain the safety reasons for change.
Community expectations may exceed available funding or	Communities and schools may be concerned if projects take	Use the agreed prioritisation process to explain project

delivery capacity.	several years to deliver.	timing, funding limits and delivery priorities.
Project costs may increase during design or after engagement.	Fewer projects may be delivered within the available programme budget.	Test scope, design and cost estimates early, and use value-for-money reviews before projects move to delivery.
NZTA co-funding may not be confirmed through the next National Land Transport Programme.	Council may need to adjust the programme scale, timing or funding source.	Prepare the programme through the AMP business case and align projects with NZTA Low-Cost Low-Risk settings where possible.

56. Two projects show how engagement and a project review can change outcomes:

- (a) **Elder Lane pedestrian crossing** – Following engagement with the school and a further review of the site, the school constructed a new footpath that changed how students' access and cross the road. As a result, student crossing patterns have changed and a pedestrian crossing on Elder Lane is no longer considered necessary.
- (b) **Tweed Street near Valley Road** – Following concerns raised, staff reassessed the site to make sure the project would still deliver the intended safety benefits. Counts showed about 40 students cross Tweed Street between Valley Road and Orkney Road, including young primary school students biking to Mount Primary School.
 - (i) Letters were delivered to 160 nearby residents, and 11 responses were received. Feedback strongly supported safer walking and cycling, especially for school-aged children. Ten submissions supported a crossing. Seven supported the current proposal and location. One submission opposed it.
 - (ii) Two principals have since raised concerns. The main issue is not whether a crossing is needed, but whether the proposed location gives drivers enough visibility and time to respond. Residents also raised concerns about vehicle speeds near the bend.
 - (iii) Staff met with school principals in late July to work through any concerns. Staff propose adding a raised speed table with the crossing to mitigate the concerns raised.
 - (iv) Nearby residents and schools will be advised before construction starts. Construction is expected to begin in August or September 2026.

TE AO MĀORI APPROACH

57. Minor projects, such as pedestrian crossings, support the Te Ao Māori approach by improving care and safety for people. This aligns with Manaakitanga. Staff engage with relevant hapu on projects as part of the targeted community engagement process

CLIMATE IMPACT

58. These projects support the Climate Investment and Action Plan by improving walking, biking, micro-mobility and access to public transport.

CONSULTATION / ENGAGEMENT

59. Once a project is funded, staff will consult affected parties and key groups before final design and delivery.

SIGNIFICANCE

60. The Local Government Act 2002 requires Council to assess the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy.
61. This assessment considers the likely impact and 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.
62. Based on the policy criteria and thresholds, this matter is considered to be of low significance.
63. Local communities and schools are likely to have a strong interest in seeing safety and access improvements delivered.

ENGAGEMENT

64. As the matter is of low significance, no further engagement is required before Council makes a decision.
65. This report provides an update on the backlog of minor safety, walking and access projects, and seeks endorsement to progress the proposed programme, noting that engagement will continue as part of project delivery processes.

NEXT STEPS

66. If approved, staff will progress the programme through design, engagement and delivery as funding allows.
67. Individual projects will continue to be engaged on as designs develop and prior to implementation with immediately impacted residents, schools and hapu.

ATTACHMENTS

1. **Attachment 1 Minor Safety and Accessibility Programme FY27 - A20705001** [↓](#) 

TOTAL						Attachment 1 - Minor Safety and Accessibilty Programme FY27			
#	Project/Charter name	Type	Remaining Spend	FY27 Spend	Cumulative Spend (FY27)	Current Status	Overall Rank	Ward	Reason (Council Summary)
Previously Approved projects carryforward for completion in FY 27									
1	397 Ocean Beach in vicinity of Maranui Street	At Grade Crossing	\$ 10,000	\$ 10,000	\$ 10,000	Physical Works Inflight		Mount-Aratak	A zebra crossing was constructed in 2025; the street lighting is to be completed.
1	James Cook Drive refuge island in the vicinity of Victory Ave	At Grade Crossing	\$ 95,000	\$ 95,000	\$ 105,000	Physical Works Inflight		Welcome Bay	A student was seriously injured crossing to a school bus. No crossing facilities exist at this location.
2	Mt. Maunganui Primary School Safety Improvements on Orkney Road	At Grade Crossing	\$ 80,000	\$ 80,000	\$ 185,000	Physical Works Inflight		Mount-Aratak	High demand for walking and cycling to school. Design is 80% complete; procurement follows final safety audit.
3	Grenada Street zebra crossing (in vicinity of 242 Grenada Street)	Raised Crossing	\$ 140,000	\$ 140,000	\$ 325,000	Physical Works Inflight		Papamoa	High pedestrian volume between retirement village and Pavilion Development. Genesus Living has contributed to installation costs.
4	Tweed Street zebra crossing (in vicinity of 109 Tweed Street)	At Grade Crossing	\$ 80,000	\$ 80,000	\$ 405,000	Physical Works Inflight		Mount-Aratak	40 students cross Tweed Street during morning peak between Valley Road and Orkney Road intersections.
5	Monowai St zebra crossing - at intersection of Grenada St	At Grade Crossing	\$ -	\$ -	\$ 405,000	Physical Works Inflight		Aratak	Students from three schools and park visitors cross here - 144 in morning peak. The bus stop has 624 monthly boardings. Wide 10m lanes encourage high-speed turns.
6	Joyce Road footpath between Hanlow Place and St Thomas Ave	Footpath Extension	\$ 90,000	\$ 90,000	\$ 495,000	Physical Works Inflight		Pyes Pa	No footpath for local residents to reach shops or Pyes Pa Road crossing. Mobility scooter users cannot access the area.
7	Ashley Ave Footpath	Footpath Extension	\$ 175,000	\$ 175,000	\$ 670,000	Physical Works Inflight		Papamoa	Missing footpath prevents local access to businesses and the wider area.
Prioritised programme of remaining projects for delivery within funding envelope									
8	Vale Street shared path between Landscape Rd and Bureta Rd (Design Previously approved)	Shared Path	\$ 464,500	\$ 464,500	\$ 1,134,500	Preliminary Design Completed	7	Ōtūmoetai	Connects western Grange Road to Bureta shops and Pillans Point School. Endorsed by City Delivery Committee in October; approved for delivery 4 August 2026.
9	Welcome Bay Rd - signalised crossing (near #62)	Signalised Crossing	\$ 489,999	\$ 489,999	\$ 1,624,499	Pre-Initiate	1	Welcome Bay	A student was struck crossing to a bus stop in October 2024. No crossing exists here. Peak counts show 45 pedestrians; 104 buses service nearby stops daily.
10	Pyes Pa Rd Signalised crossing (near #78)	Signalised Crossing	\$ 456,849	\$ 456,849	\$ 2,081,347	Detailed Design Completed	2	Tauriko	Near-misses reported involving elderly mobility scooter users crossing to shops. Six crashes in five years with three minor injuries. Design is underway.
11	Bethlehem Road zebra crossing (near Westmorland Rise)	At Grade Crossing	\$ 124,723	\$ 124,723	\$ 2,206,071	Pre-Initiate	3	Bethlehem	Crossing needed for bus stops, shops, school, and retirement village. Current facilities are inadequate. One student injury recorded; peak demand is 48 pedestrians.
12	Oceanbeach Road Zebra crossing (in vicinity of 269 Oceanbeach Road)	At Grade Crossing	\$ 134,347	\$ 134,347	\$ 2,340,418	Pre-Initiate	3	Mauao - Mt. Maunganui	High pedestrian demand exceeds 50 users. Community supports improved access to bus stops, beach, and schools. Crash history includes one serious and two minor cyclist injuries.
13	Waihi Road Bayview Retirement Village Signalised Crossing (near #171)	Signalised Crossing	\$ 489,999	\$ 489,999	\$ 2,830,417	Pre-Initiate	5	Bethlehem	Retirement village residents struggle to reach bus stops due to high traffic. Multiple community requests received.
14	Papamoa Beach Rd / Parton Rd crossing - refuge to zebra upgrade	At Grade Crossing	\$ 109,555	\$ 109,555	\$ 2,939,972	Pre-Initiate	5	Papamoa	Coastal path extension and new Simpson Reserve playground will increase demand. Papamoa Primary brings up to 250 students to the beach via this crossing.

#	Project/Charter name	Type	Remaining Spend	FY27 Spend	Cumulative Spend (FY27)	Current Status	Overall Rank	Ward	Reason (Council Summary)
15	Te Ranga Memorial Drive - Pedestrian refuge	Refuge Only	\$ 99,237	\$ 99,237	\$ 3,039,209	Concept Design Completed	7	Welcome Bay	A student was seriously injured in a crash. Safe crossing needed to bus stops between Kennedy Road and Turnbridge Street. Taumata School requested this in 2023.
16	Tahatai Coast School zebra crossing (Vicinity of 116 Evans Road near Grenada Street)	At Grade Crossing	\$ 96,463	\$ 96,463	\$ 3,135,672	Pre-Initiate	8	Papamoa	Final Kea crossing upgrade needed due to safety concerns. Demand is growing from school, playground, and cycle facilities.
17	(A13) 108 Pillans Road zebra crossing	At Grade Crossing	\$ 124,723	\$ 124,723	\$ 3,260,395	Pre-Initiate	9	Matua - Otumoetai	About 280 vulnerable road users need safer crossing. This supports the citywide Kea crossing upgrade programme.
18	Dive Cres pedestrian refuge near railway level crossing	Refuge Only	\$ 101,187	\$ 63,897	\$ 3,324,292	Pre-Initiate	10	Te Papa	Around 800 pedestrians daily cross from Dive Crescent carpark to the waterfront via the flush median. Coordination with FY27 railway crossing upgrade could reduce costs.
19	Tahatai Coast School zebra crossing at the (vicinity of 98 Evans Road near Thoroughbred Place)	At Grade Crossing	\$ 96,463	\$ 96,463	\$ 3,420,756	Pre-Initiate	11	Arataki	Safety concerns raised since 2015. A near-miss with a student on a scooter occurred in 2016. Temporary measures need permanent replacement.
20	Otumoetai Primary school pedestrian crossing (near 215 Otumoetai Road)	Signalised Crossing	\$ 479,599	\$ 479,599	\$ 3,900,354	Concept Design Completed	12	Matua - Otumoetai	Police report high traffic volumes and student crossing difficulties. School patrols now need two adults as children cannot safely deploy signage. School requests signalised crossing.
21	Windsor Rd ped crossing near no.79	At Grade Crossing	\$ 124,723	\$ 124,723	\$ 4,025,078	Pre-Initiate	13	Matua - Otumoetai	About 3,000 students travel to three nearby schools. Morning peak traffic reaches 1,200 vehicles per hour, creating pedestrian safety concerns.
22	Monticcola Drive pram crossings and pedestrian refuge (near Te Okuroa Dr.)	Refuge Only	\$ 99,237	\$ 99,237	\$ 4,124,315	Concept Design Completed	14	Papamoa	Students and cyclists struggle to cross the intersection. No pram crossings exist and the centre island is unsuitable for safe crossing.
23	Papamoa College Safety Improvements on Doncaster Drive	At Grade Crossing	\$ 124,723	\$ 124,723	\$ 4,249,038	Pre-Initiate	15	Papamoa	School roll growth has increased crossing demand. Project supports reserve access and pedestrian movement along Tara Road.
35	Marine Parade at Lee Street beach Access (162 Marine Parade)	At Grade Crossing	\$ 124,723	\$ 124,723	\$ 4,373,761	Pre-Initiate	16	Mauao - Mt. Maunganui	43 emails received from Mount Primary parents in June 2026 requesting a pedestrian crossing. 61 people crossed in the afternoon peak hour, including 35 children (counts Dec 2025)
24	Grange Road zebra crossing (near Milton Road)	At Grade Crossing	\$ 113,923	\$ 113,923	\$ 4,487,685	Detailed Design Completed	17	Matua - Otumoetai	No pedestrian access to local shops. Community has requested improved access for several years.
25	Seaspray Drive at Grenada Street pedestrian crossing upgrade	At Grade Crossing	\$ 121,723	\$ 121,723	\$ 4,609,408	Concept Design Completed	17	Arataki	Students from four schools and kindergarten cross here. Morning peak: 51 pedestrians. Bus stop: 624 monthly passengers. Wide 10m lanes allow high-speed turns.
26	Windsor Rd One Way using tactical urbanism	Minor Works - Other	\$ 370,659	\$ 213,147	\$ 4,822,555	Pre-Initiate	17	Matua - Otumoetai	Schools have raised concerns for years about student volumes on narrow footpaths. Dangerous conditions discourage active transport.
27	Tahatai Coast School zebra crossing at the Gravatt / Gloucester / Evans roundabout	At Grade Crossing	\$ 127,447	\$ 127,447	\$ 4,950,003	Pre-Initiate	20	Arataki	School raised safety concerns since 2015. Near-miss with student on scooter in 2016. Temporary measures need permanent replacement.
28	Sandhurst Drive / Grenada Street roundabout - zebra crossings	At Grade Crossing	\$ 123,547	\$ 123,547	\$ 5,073,550	Detailed Design	21	Arataki	Students from three schools and retirement village residents use this crossing.
29	Gravatt Road / Beachwater Dr zebra/dual crossing	At Grade Crossing	\$ 124,723	\$ 78,473	\$ 5,152,023	Pre-Initiate	22	Papamoa	Shared path and raised crossing connects to reserve path network. Provides school and recreational routes to Papamoa Plaza.

#	Project/Charter name	Type	Remaining Spend	FY27 Spend	Cumulative Spend (FY27)	Current Status	Overall Rank	Ward	Reason (Council Summary)
30	244 Chadwick Road - at Refuge near Hayes Ave	Refuge Only	\$ 101,187	\$ 26,607	\$ 5,178,629	Pre-Initiate	22	Te Papa	Cameron Road Stage 2 in 2029 may signalise the Chadwick/Cameron intersection, potentially reducing need for this crossing.
31	Lakes Boulevard pedestrian refuge (in vicinity of # 129)	Refuge Only	\$ 101,187	\$ 26,607	\$ 5,205,236	Pre-Initiate	24	Tauriko	Taumata School students use this crossing. Peak counts: 31 pedestrians.
32	1 Golden Sands Drive pedestrian crossing near Papamoa Beach Rd	At Grade Crossing	\$ 124,723	\$ 32,222	\$ 5,237,458	Pre-Initiate	24	Papamoa	600 pedestrians counted crossing here, showing significant demand.
33	Bethlehem Road zebra crossing in vicinity of Sandalwood Way	At Grade Crossing	\$ 124,723	\$ 32,222	\$ 5,269,681	Pre-Initiate	26	Bethlehem	Multiple requests for shopping centre access. A vehicle-pedestrian incident involving a student occurred in 2026.
34	Waihi Road and Birch Avenue intersection provision of a cross walk at the signalised intersection	Signalised Crossing	\$ 397,439	\$ 44,563	\$ 5,314,244	Detailed Design Completed	27	Bethlehem	No crosswalk on south side despite high demand. Key connection to Valley and Tauriko areas. Urban KiwiRAP ranks this 34th highest-risk intersection citywide.
36	Pillans Point School zebra crossing (vicinity of number 108 Pillans Road)	At Grade Crossing	\$ 121,723	\$ 29,647	\$ 5,343,891	Concept Design	28	Matua - Otumoetai	No crossing facility exists to support student access to school.
37	Waikari Marae to the Kura footpath along Hungahungatoroa Road	Footpath Extension	\$ 170,412	\$ 12,002	\$ 5,355,893	Pre-Initiate	28	Mauao - Mt. Maunganui	No footpath between Kura and Marae. Students walk this route regularly. Marae has requested access for several years.
38	Welcome Bay Road zebra crossing (near #166)	At Grade Crossing	\$ 134,347	\$ 16,231	\$ 5,372,124	Pre-Initiate	30	Welcome Bay	Demand from shops, kindergarten, and local area. Traffic: 20,000 AADT. Four loss-of-control crashes nearby, one with injuries. No pedestrian crashes.
39	22nd Ave zebra crossing (near Courtney Rd)	At Grade Crossing	\$ 124,723	\$ 16,111	\$ 5,388,235	Pre-Initiate	31	Te Papa	Identified through Te Papa LCLR Framework. Tauranga Girls College students and Gate Pa shoppers use this route.
40	Fairway Avenue on the corner of Golf Road	Refuge Only	\$ 101,187	\$ 13,303	\$ 5,401,538	Pre-Initiate	32	Mauao - Mt. Maunganui	Provides safer student crossing to traffic signals on Golf Road. High traffic from Fairview Avenue parking creates risk.
41	Alice Lane footpath	Footpath Extension	\$ 331,287	\$ 14,036	\$ 5,415,574	Concept Design	33	Papamoa	200m footpath gap between two paths. Serves reserve and Papamoa College access. Multiple community requests. Footpath on one side only.
42	Devonport Rd footpath (16th to 18th)	Footpath Extension	\$ 409,677	\$ 16,143	\$ 5,431,717	Pre-Initiate	34	Te Papa	Identified through Te Papa LCLR Framework. Connects to Tauranga Boys College and Gate Pa area.
43	Tauranga Waldorf School and Rose Ring Kindergartens Speed Platform	Raised Crossing	\$ 266,612	\$ -	\$ 5,431,717	Pre-Initiate	35	Welcome Bay	High vehicle speeds challenge student crossings. Design 80% complete. Safety audit needed before procurement.
44	Monmouth Street / The Strand footpath improvements to city centre	Footpath Extension	\$ 123,027	\$ -	\$ 5,431,717	Pre-Initiate	36	Te Papa	Footpaths below standard width and insufficient for current demand including shared path users.
45	Marine Parade zebra crossing near Sutherland Ave (in vicinity of 116 Marine Parade)	At Grade Crossing	\$ 124,723	\$ 16,111	\$ 5,447,828	Pre-Initiate	37	Mauao - Mt. Maunganui	High pedestrian and vehicle volumes challenge beach access, especially in summer. Staff previously committed to programme this work. Parking removal poses community acceptance issues.
46	Marine Parade zebra crossing near Clyde St (in vicinity of 180 Marine Parade)	At Grade Crossing	\$ 124,723	\$ 16,111	\$ 5,463,939	Pre-Initiate	37	Mauao - Mt. Maunganui	High pedestrian and vehicle volumes challenge beach access, especially in summer. Staff previously committed to programme this work. Parking removal poses community acceptance issues.

#	Project/Charter name	Type	Remaining Spend	FY27 Spend	Cumulative Spend (FY27)	Current Status	Overall Rank	Ward	Reason (Council Summary)
47	17th Avenue (between Devonport Road and Fraser Street)	Footpath Extension	\$ 262,972	\$ -	\$ 5,463,939	Pre-Initiate	39	Te Papa	Identified through Te Papa LCLR Framework. Serves Boys College students and hospital staff who park nearby.
48	Grenada Street zebra crossing - near Lotus Ave	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	40	Arataki	Safer crossing to Reilly Reserve for residents. Students from three schools may also use it. May require redesign from raised to at-grade crossing.
49	Joyce Rd (St Thomas to Pyes Pa Rd)	Footpath Extension	\$ 252,507	\$ -	\$ 5,463,939	Pre-Initiate	40	Tauriko	Completes missing footpath connection to Pyes Pa Road for local residents. Stage 2 initial path completed.
50	Argyll Rd crossing (at Carlisle St)	Refuge Only	\$ 101,187	\$ -	\$ 5,463,939	Pre-Initiate	43	Te Papa	Identified through Te Papa LCLR Framework. Supports access to Moreland Fox Park and Greerton Aquatic Centre.
51	Yatton St zebra crossing, at Roys Rd	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	44	Te Papa	Identified through Te Papa LCLR Framework. Safe crossing to Pemberton Park serving Merivale School route. May require at-grade redesign.
52	20th Ave footpath (Cameron Rd to Clarke St)	Footpath Extension	\$ 213,962	\$ -	\$ 5,463,939	Pre-Initiate	44	Te Papa	Identified through Te Papa LCLR Framework. Hospital proximity indicates high pedestrian use expected.
53	Trans Tasman Way accessway footpath	Footpath Extension	\$ 95,012	\$ -	\$ 5,463,939	Pre-Initiate	44	Tauriko	30m footpath gap needs completion to link two subdivisions. Consider wider Kennedy Road improvements.
54	Alverstoke Rd zebra crossing	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	47	Te Papa	Identified through Te Papa LCLR Framework. Merivale School students and Yatton/Pemberton Park visitors use this crossing. May require at-grade redesign.
55	Edgecumbe Rd footpath (11th to 13th Ave)	Footpath Extension	\$ 279,612	\$ -	\$ 5,463,939	Pre-Initiate	47	Te Papa	Identified through Te Papa LCLR Framework. Serves residents walking to 11th Avenue shops.
56	16th Ave footpath (Cameron Rd to Fraser St)	Footpath Extension	\$ 374,837	\$ -	\$ 5,463,939	Pre-Initiate	47	Te Papa	Identified through Te Papa LCLR Framework. Footpath on one side only; second footpath recommended.
57	Mansells Rd footpath (Chadwick Rd to Yatton St) and zebra crossing (near Chadwick Rd)	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	50	Te Papa	Identified through Te Papa LCLR Framework. Connects to Pemberton Park, Merivale School, Greerton shops, Greerton Village School, and Yatton Park.
58	Grace Rd footpath (16th Ave to 18th Ave) and 16th Ave footpath (Grace Rd to end of cul-de-sac)	Footpath Extension	\$ 370,612	\$ -	\$ 5,463,939	Pre-Initiate	50	Te Papa	Identified through Te Papa LCLR Framework. Supports local access. No footpath exists; refuge island at Kaka Street.
59	Watling St zebra crossing	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	52	Te Papa	Identified through Te Papa LCLR Framework. Links Tom Muir Drive Reserve and Gate Pa Park. May require at-grade redesign.
60	Anzac Rd / 21st Ave zebra crossing	At Grade Crossing	\$ 124,723	\$ -	\$ 5,463,939	Pre-Initiate	52	Te Papa	Identified through Te Papa LCLR Framework. Serves Gate Pa School and Girls College routes, links to Anzac Park, and supports future Community Centre. May require at-grade redesign.
61	13th Ave shared path (Edgecumbe Rd to Cameron Rd)	At Grade Crossing	\$ 417,343	\$ -	\$ 5,463,939	Pre-Initiate	54	Te Papa	Identified through Te Papa LCLR Framework. Supports resident access to local shops.
62	20th Ave footpath (Cameron Rd to end of cul-de-sac)	Footpath Extension	\$ 135,637	\$ -	\$ 5,463,939	Pre-Initiate	54	Te Papa	Identified through Te Papa LCLR Framework. Serves students walking to Gate Pa Primary and Girls College, and residents accessing Gate Pa shops.

9.9 Local Government Funding Agency - Final Statement of Intent 2026/2027-2028/2029

File Number: A19418160

Author: Caroline Lim, CCO Specialist

Authoriser: Craig Rice, Chief Operating and Financial Officer

PURPOSE OF THE REPORT

1. To receive the Local Government Funding Agency's final Statement of Intent FY27-29, as required by the Local Government Act (2002).

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Local Government Funding Agency - Final Statement of Intent 2026/2027-2028/2029".
- (b) Receives the Local Government Funding Agency's final Statement of Intent FY27-29 (**Attachment One**).

EXECUTIVE SUMMARY

2. Council's City Delivery Committee meeting scheduled for 4 August 2026 is the first appropriate opportunity to formally receive the Local Government Funding Agency's (LGFA) final Statement of Intent (Sol) FY27-29. At the time of this report being written, the final Sols for Council's other council-controlled organisations (CCOs) are being received at the Council meeting on 21 July 2026.
3. The LGFA's final Sol FY27-29 (**Attachment One**) complies with the statutory requirements set out in section 64 of the Local Government Act 2002. The final Sol is accompanied by a covering letter addressed to its shareholders (**Attachment Two**).
4. The overall theme of the final Sol – a delivery-focused Sol that positions LGFA as the financial enabler of Local Water Done Well (LWDW), while maintaining low-cost funding, strong credit quality, organisational capability and sector leadership for New Zealand local government.
5. There are 21 performance targets listed, and there are three key focus areas that stand out in the final Sol:

1. Key focus area	2. Final Sol
3. Water sector transition is now a core business priority. 4.	5. The biggest shift is the degree to which LWDW has become embedded in the Sol. 6. The final document: • Notes that four water CCOs have already joined LGFA • Forecasts another 13 water CCOs joining in FY27 • Introduces a specific performance target to onboard all remaining water CCOs who did not join in FY26 by 30 June 2027 • Includes financial forecasts that assume lending to

	qualifying water entities, and Continues to emphasise supporting councils through the transition process.
7. Financial discipline and cost efficiency. 8.	9. Throughout the final Sol, there is stronger language around: - Minimising borrowing costs - Maintaining sovereign-equivalent credit ratings - Operational efficiency - Managing the tax impact of Approved Issuer Levy (AIL), and - Preserving capital strength and liquidity. 10. The expanded discussion on AIL is particularly notable. The final Sol explicitly highlights AIL as a significant cost (\$23.8 million over the three-year forecast period) borne by local government. That level of commentary suggests LGFA wants shareholders to understand the external cost pressures affecting council borrowing.
11. Building organisational capability for growth. 12.	13. The draft Sol focused primarily on governance. 14. The final version broadens this to governance plus organisational capability through: - Staff engagement measures - Recruitment and retention focus - Succession planning, and - Attracting high-quality directors and staff. 15. This likely reflects recognition that LGFA operations are growing as: - Water entities join - Lending volumes grow - Sustainable finance products expand, and - Stakeholder expectations increase.

16.

6. LGFA confirms in its final Sol that participation in the Ratepayer Assistance Scheme (RAS) has not been incorporated into their financial forecasts. This is because Cabinet approval of the business case is still required and, subsequent to business case approval, shareholder approval must also be obtained before the RAS can proceed.
7. There are no identified financial risks, legal implications or other identified risks associated with the final Sol. The final document meets the LGA requirements and feedback from the LGFA Shareholders' Council has been incorporated. The document includes financial forecasts for FY27-29.
8. No options analysis is required as this report serves to formally present the final Sol to the City Delivery Committee as part of its annual reporting responsibilities.
9. Further detail on the shareholder feedback and changes from the draft version to the final Sol is provided in the Background section below.

BACKGROUND

10. Council holds an 8.3% shareholding in the LGFA, which has total equity of \$113 million.
11. The LGFA's core mandate is to support community wellbeing by providing efficient and cost-effective financing solutions to the local government sector. It comprises 31 shareholder members (including the New Zealand Government), 77 council members, and five CCO members. All territorial authorities are members of the LGFA, with the exception of the Chatham Islands District Council.
12. Tauranga City Council (TCC) is one of the 31 LGFA shareholders. As one of the 31 shareholder members, TCC is not expected to submit a Letter of Expectations or provide direct feedback on the draft Sol. However, if Council wishes to raise specific matters, it may do so either directly with the LGFA Board or through the LGFA Shareholders' Council, of which it is a member.
13. In accordance with the Local Government Act 2002, the LGFA must prepare an Sol outlining its planned activities, performance targets, and financial forecasts over a three-year period. The Sol is prepared and adopted annually by the LGFA Board.
14. The draft Sol was distributed to all shareholders by 1 March to enable feedback. The LGFA Shareholders' Council reviewed the draft and provided consolidated feedback to the Board by 1 May. The final Sol was adopted by the LGFA Board and delivered to shareholders by 30 June.

17. Statement of Intent FY27-29 – Changes from the draft version to the final version

15. The substantive changes are:
 - Stronger focus on water CCO implementation, including expected onboarding numbers and a formal onboarding target
 - Greater emphasis on workforce capability, adding staff engagement, retention and succession targets
 - Removal of the carbon management policy target, while retaining broader sustainability commitments
 - Significant revisions to financial forecast for FY27, including separate disclosure of AIL and lower forecast income/profit figures
 - Expanded commentary on AIL, positioning it as a significant cost to local government, and
 - Addition of comprehensive accounting policies, which were absent from the draft.
16. The final Sol appears more operationally focused, with greater emphasis on water reform implementation, people capability, and transparency around borrowing costs and capital structure.

18. Purpose of a Statement of Intent under the Local Government Act 2002

17. The legislative requirements are set out in Section 64 of the LGA. The legislation states that the purpose of a statement of intent is to:
 - a) state publicly the activities and intentions of the council-controlled organisation for the year and the objectives to which those activities will contribute, and
 - b) provide an opportunity for shareholders to influence the direction of the organisation, and
 - c) provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.

STATUTORY CONTEXT

18. The Sol is one of LGFA's key governance and planning documents.
19. Engaging with the LGFA throughout the development of its annual Sol is one of the main ways Council, as one of the 31 shareholder members, can influence this CCO.

STRATEGIC ALIGNMENT

20. Being one of the 31 shareholder members of the LGFA ensures that Council can continue to leverage optimal financing conditions, which will enable better planning and investment in the future infrastructure of Tauranga city. The LGFA 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 that is easy to move around	□
We are a city that supports business and education	✓
We are a vibrant city that embraces events	✓

OPTIONS ANALYSIS

21. There is no options analysis as the Council is formally receiving the final Sol FY27-29.

FINANCIAL CONSIDERATIONS

22. The LGFA has included financial forecasts in the final Sol across FY27-29.

RISKS AND LEGAL IMPLICATIONS

23. There are no risks or legal implications with either this report for the final Sol.
24. LGFA's final Sol has met the Sol legislative requirements under the LGA.
25. Feedback from the LGFA Shareholders' Council has been incorporated into the final document.
26. The CCO will report on progress with its half-yearly and annual reports during FY27.

TE AO MĀORI APPROACH

27. The LGFA will continue to provide funding to its members to support and uphold the importance of Te Ao Māori approach. An example is the Kōpūrerua Valley Reserve Project. With funding from LGFA, this project not only restored the natural flow of water through the valley, but it also exemplified the strong partnership between Ngāi Tamarāwaho, Bay of Plenty Regional Council, and TCC.

CLIMATE IMPACT

28. Climate impact is important to LGFA. Green and Social Loans, and Climate Action Loans are available to its members. This CCO also hosts sustainability seminars, with the goal of educating and informing its members.

CONSULTATION / ENGAGEMENT

29. It is not required or expected to consult with the public on an Sol under the Local Government Act (2002).
30. As part of the LGA Sol requirements, LGFA has provided their draft Sol for shareholder feedback by the statutory deadline of 1 March, the LGFA Shareholders' Council has provided feedback on the draft Sol by the statutory deadline of 1 May, and the feedback has been incorporated into the final document and delivered to its shareholders by the statutory deadline of 30 June.

SIGNIFICANCE

31. 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.
19. 31. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- 20. (a) the current and future social, economic, environmental, and cultural well-being of the district or region.
 - 21. (b) any persons who are likely to be particularly affected by, or interested in, the matter.
 - 22. (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
32. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.

ENGAGEMENT

33. Taking into consideration the above assessment, that shareholder feedback has been incorporated into the final document, and that the matter is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

34. LGFA will be informed of Council's consideration of this report, and the final Sol will be made available to the public via Council's website.

ATTACHMENTS

- 1. **LGFA: Sol FY27-29 (FINAL) - A20651788** [↓](#) 
- 2. **LGFA: Letter to Stakeholders - A20651789** [↓](#) 



2026 – 2029

Statement of Intent

1. Introduction

This Statement of Intent (SOI) sets out the nature and scope of the activities, objectives, and performance targets for the New Zealand Local Government Funding Agency Limited (LGFA) for the three-year period 1 July 2026 to 30 June 2029.

LGFA is enabled under the Local Government Borrowing Act 2011 and is a council-controlled organisation (CCO) for the purposes of the Local Government Act 2002.

The SOI is prepared in accordance with section 64(1) of the Local Government Act 2002.

2. Nature and scope of activities

LGFA raises debt funding for the purpose of providing debt financing to New Zealand local authorities and CCOs (members).

In August 2024, LGFA confirmed that it will provide financing to support water CCOs established under Local Water Done Well. Four water CCOs have joined LGFA in the 2025-26 financial year and we are expecting a further 13 to join in the 2026-27 year.

LGFA may raise debt funding either domestically and/or offshore in either NZ dollars or foreign currency. LGFA seeks to minimise the cost of borrowing for its council and CCO borrowers.

LGFA is required to pay a 2% Approved Issuer Levy (AIL) on the interest paid on foreign currency borrowing to Central Government but does not pay AIL on any NZD borrowing. AIL is our single largest expense at \$23.8 million over the three-year forecast period and is effectively a tax on Local Government by Central Government.

LGFA only lends to members that have completed required relevant legal and operational arrangements and comply with the LGFA's lending policies.

In addition, LGFA may undertake any other activities considered by the LGFA Board to be reasonably related, incidentally to, or in connection with, that business.

The LGFA Board has agreed subject to receiving shareholder approval to support the development of the Ratepayer Assistance Scheme (RAS).

3. Our purpose Ta tatou kaupapa

Benefiting local communities through delivering efficient financing for local government.

Ka whiwhi painga ngā hapori mā te whakarato pūtea tōtika ki ngā kaunihera.



Cover: The Amberley Beach Proactive Relocation Project. **Hurunui District Council**

Above: Papa Rererangi i Puketapu Solar Farm, the first project financed under our GS Renewable Energy category. **New Plymouth District Council**

4. Our values Ō mātau uara

We act with integrity E pono ana mātau We are honest, transparent and are committed to doing what is best for our customers and our company.	We are customer focused E arotahi ana mātau ki te kiritaki Our customers are our borrowers, investors, and all other organisations that we deal with. We listen to them and act in their best interests to deliver results that make a positive difference.	We strive for excellence E whakapau kaha mātau kia hiranga te mahi We strive to excel by delivering financial products and services that are highly valued at least cost while seeking continuous improvement in everything we do.	We provide leadership He kaiārahi mātau We are here for our stakeholders in being strategically minded, providing resilience and executing our strategy. We embrace a high-performance culture and can be relied upon to deliver results.	We are innovative He auaha mātau To meet our ever-changing customer requirements, we will encourage innovation and provide a diverse range of financial products and services.
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5. Foundation objectives

The Shareholders' Agreement is a foundation document and states that, in accordance with the Local Government Act, in carrying on its business the objectives of the Company will be to:

- achieve the objectives of the Shareholders (both commercial and non-commercial) as specified in the Statement of Intent. The Shareholders agree that the Company shall carry on its business with a view to making a profit sufficient to pay a dividend in accordance with the Dividend Policy, but that the primary objective of the Shareholders with respect to the Company is that it optimises the terms and conditions of the debt funding it provides to Participating Local Authorities;
- be a good employer;
- exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate or encourage these when able to do so; and
- conduct its affairs in accordance with sound business practice.

This Statement of Intent sets out the company's strategic priorities, together with associated objectives and performance targets, which align with the foundation objectives and have been agreed with shareholders.

6. Strategic priorities

The following five strategic priorities encompass the foundation objectives and guide the LGFA Board and management in determining our strategy, objectives, and associated performance targets.

Governance, capability, and business practice

LGFA is committed to best-practice corporate governance underpinned by sound business practice to ensure its long-term sustainability and success. It is important to attract and retain high quality directors and staff to ensure the ongoing success of the organisation.

Optimising financing services for local government

LGFA's primary objective is to optimise the terms and conditions of the debt funding it provides to its members. Amongst other things, LGFA will achieve this by delivering operational best practice and efficiency across our lending products and services.

Environmental and social responsibility

LGFA recognises the risks inherent in climate change for councils and supports New Zealand's shift to a low-carbon economy. LGFA will exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate or encourage these when able to do so.

Effective management of loans

LGFA will ensure its loan book remains at a high standard by ensuring it understands each member's financial position and managing assets within an appropriate risk management framework to ensure shareholder value is not compromised.

Industry leadership and engagement

LGFA will take a proactive role to enhance the financial strength and depth of the local government debt market and will work with key central government and local government stakeholders on sector issues.



Upgrading of the seawall at The Strand. Tauranga City Council

7. Objectives and performance targets

This section sets out LGFA's objectives and performance targets for SOI 2026-2029.

The financial performance targets are focused on the 2026-2027 year and, as applicable, are based on the financial forecasts outlined in section 8.

Governance, capability, and business practice

Objectives	How we measure our performance
Demonstrate best-practice corporate governance.	The Annual Report outlines our compliance with the eight core principles underpinning the NZX Corporate Governance Best Practice Code.
Set and model high standards of ethical behaviour.	LGFA has adopted a formal Code of Ethics, incorporating its Conflicts of Interest and Code of Conduct policies, which sets out the standards and values that directors and employees are expected to follow.
Achieve the shareholder-agreed objectives and performance targets specified in this Statement of Intent.	LGFA reports performance against objectives quarterly to shareholders and in our Annual Report, Half Year Report and Climate-Related Disclosures.
Ensure products and services offered to participating borrowers are delivered in a cost-effective manner.	LGFA prepares annual operating budgets and monitors progress against these monthly. Financial performance is reported quarterly to shareholders and in our Annual and Half Year Reports.
Be a good employer by providing safe working conditions, training and development and equal opportunities for staff.	The Annual Report reports on our health and safety and wellbeing practices and policies, compliance with the Health and Safety at Work Act, diversity and inclusion and capability and development.
Attract and retain the best quality staff.	A high level of staff satisfaction and engagement in the Annual Staff Engagement survey. Succession planning, retention and recruitment outcomes are reviewed and reported.

Performance targets	2026-2027 target
Comply with the Shareholder Foundation Policies and the Board-approved Treasury Policy at all times.	No breaches.
Staff Engagement Survey results	All scores greater than 80%.
Maintain LGFA's credit rating equal to the Central Government rating where both entities are rated by the same Rating Agency.	LGFA credit ratings equivalent to Central Government.
LGFA's total operating income, excluding unrealised gains / (losses) on financial instruments, for the period to 30 June 2027.	>\$46.2 million.
LGFA's total operating expenses (excluding Approved Issuer Levy) for the period to 30 June 2027.	<\$13.5 million.

Optimising financing services for local government

Objectives	How we measure our performance
Provide interest cost savings relative to alternative sources of financing.	Measure LGFA issuance spreads against other high-grade issuers in the New Zealand domestic capital markets.
Offer flexible short and long-term lending products that meet the borrowing requirements for borrowers.	Measure LGFA's share of overall council borrowing. Survey participating borrowers on an annual basis.
Deliver operational best practice and efficiency for lending services.	Monitor settlements errors for new trades and cashflows. Survey participating borrowers on an annual basis.
Ensure certainty of access to debt markets, subject always to operating in accordance with sound business practice.	Maintain a vibrant primary and secondary market in LGFA bonds. Monitor participation by investors at our tenders through bid-coverage ratios and successful issuance yield ranges. Have the ability to issue debt securities in NZD and foreign currency.

Performance targets	2026-2027 target
Share of aggregate long-term debt funding to the Local Government sector. The market share excludes entities who are ineligible for borrowing from LGFA e.g. water entities not financially supported by their parent councils.	> 80%
Conduct an annual survey of Participating Borrowers who borrow from LGFA as to the value added by LGFA to the borrowing activities.	> 85% satisfaction score.
Successfully refinance existing loans to councils and LGFA bond maturities as they fall due.	100%
Meet all lending requests from Participating Borrowers, where those requests meet LGFA operational and covenant requirements.	100%
Onboard all remaining water CCOs who did not join in 2025-26 by 30 June 2027. This assumes all water CCOs apply to join LGFA.	Onboard all water CCOs once their application to join LGFA has been approved.

Environmental and social responsibility

Objectives	How we measure our performance
Assist the local government sector in achieving their sustainability and climate change objectives.	LGFA is committed to assist borrowers financing of projects that promote environmental and social wellbeing in New Zealand, and to encourage a reduction in greenhouse gas emissions and increase climate-resilience amongst borrowers. We do this through the development of lending products such as Green and Social (GS) loans and Climate Action Loans (CALs). This objective will be measured by the number of new GS loans and the number of new members eligible for CALs.
Improve sustainability outcomes within LGFA.	LGFA is committed to reducing our carbon emissions, increasing our resilience to climate change, and managing our climate-related risks and opportunities. To do this effectively, climate change considerations will be embedded into our governance, strategy and risk management functions.

Performance targets	2026-2027 target
Health and Safety.	No notifiable incidents.
Maintain Toitū Carbon Zero certification.	Carbon-zero certification maintained.
Increase our GS lending book and Climate Action Loans.	Two new GS loans undertaken and two new borrowers enter into CALs.
Develop a sustainable financing option for the water sector.	The new sustainable financing product is utilised by water entities.
Enhance our insight into climate-related risks through council lending.	Climate change is incorporated into LGFA's credit risk assessments.

Effective management of loans

Objectives	How we measure our performance
Proactively monitor and review each Participating Borrower's financial position, including its financial headroom under LGFA policies. Analyse finances at the Council group level where appropriate and report to shareholders.	LGFA reviews all participating councils and CCOs financial statements on an annual basis and the agendas and management reports on an ongoing basis for all councils on the LGFA borrower watch-list. Member councils are required to complete annual compliance certificates by the end of November each year.
Endeavour to meet each participating borrower annually, including meeting with elected officials as required, or if requested.	Number of members visited in a year.
Ensure a smooth transition of water-related loans if the Local Water Done Well Reforms progresses over forecast period.	LGFA will be able to ensure the successful transition of existing council water-related loans to Water CCOs (if requested by a council).

Performance targets	2026-2027 target
Review each Participating Borrower's financial position.	100%
Arrange to meet each Participating Borrower over a 15-month period, including meeting with elected officials as required, or if requested.	100%

Industry leadership and engagement

Objectives	How we measure our performance
Take a proactive role to enhance the financial strength and depth of the local government debt market and work with key central government and local government stakeholders on sector and individual council issues.	Report on actions undertaken and progress made on sector issues. Identifying any legislative or Central Government policy changes that may impact LGFA and undertake formal or informal submissions. Assist the local government sector with understanding any legislative or Central Government policy changes that may impact LGFA. Provide the opportunity for a Council or CCO staff member to enhance their governance understanding and skills through the LGFA Future Director Programme.
Support the local government sector with the transition to the Local Water Done Well Reforms by assisting with the development options for the Water Services Delivery Plans and communicating our requirements (lending, financial covenants, reporting), as well as loan pricing guidance, implementation considerations and views on best practice.	Report on our sector-wide engagement and initiatives with assisting members' transition to the Local Water Done Well Reforms.

Performance targets	2026-2027 target
Provide quarterly updates to shareholders and borrowers on sector developments that are impacting LGFA.	Four quarterly updates to councils and CCOs.
Meet annually with Infrastructure Commission, Local Government New Zealand, Taituara, Water New Zealand, Infrastructure New Zealand, Crown Infrastructure Partners, Department of Internal Affairs, Treasury and Minister's office to discuss sector issues from an LGFA perspective.	Nine meetings across stakeholders.
Support councils with Local Water Done Well by providing timely and responsible advice for on-boarding water CCOs.	On-boarding process is underway for all water CCOs who have requested it.
Provide a governance opportunity for a council or CCO staff member under the LGFA Future Director Programme.	One Future Director appointed for an 18 month term.



The Amberley Beach Proactive Relocation Project. **Hurunui District Council**

8. Financial forecasts

LGFA's financial forecasts for the three years to 30 June 2029:

Summary comprehensive income \$m	Jun 27	Jun 28	Jun 29
Net interest income	44.3	45.5	47.4
Other operating income	1.9	1.9	1.9
Total income	46.2	47.4	49.3
Approved Issuer Levy	7.4	7.9	8.4
Operating expenses	13.5	14.2	14.8
Net profit	25.3	25.3	26.0
Financial position \$m	Jun 27	Jun 28	Jun 29
Liquid assets portfolio	4,585	4,695	6,110
Loans	25,207	26,361	26,722
Other assets	-	-	-
Total assets	29,792	31,056	32,832
NZD bonds on issue (ex Treasury stock)	16,950	17,626	18,084
FCY bonds on issue	10,597	10,885	12,057
Bills & ECP on issue	1,158	1,158	1,158
Borrower notes	879	1,021	1,122
Other liabilities	-	-	-
Total liabilities	29,584	30,689	32,421
Capital	25	25	25
Reserves	(8)	(8)	(8)
Retained earnings	164	188	212
Dividend	(2)	(2)	(2)
Shareholder equity	180	203	228
Shareholder equity + borrower notes	1,059	1,225	1,350
Ratios	Jun 27	Jun 28	Jun 29
Liquid assets/funding liabilities	16.1%	15.9%	19.5%
Liquid assets / total assets	15.4%	15.1%	18.6%
Net interest margin	0.18%	0.17%	0.18%
Cost to income ratio	29.2%	29.9%	30.1%
Return on average assets	0.09%	0.08%	0.08%
Shareholder equity/total assets	0.6%	0.7%	0.7%
Shareholder equity + BN/total assets	3.6%	3.9%	4.1%
Asset growth	9.1%	4.2%	5.7%
Loan growth	4.8%	4.6%	1.4%
Return on equity	16.2%	14.1%	12.8%
Capital ratio	17.8%	19.7%	20.6%

The above forecasts assume a gross bond issuance programme of \$4.66 billion (FY27), \$4.77 billion (FY28) and \$4.80 billion (FY29) based upon term gross lending to councils and CCOs of \$4.88 billion (FY27), \$5.48 billion (FY28) and \$5.69 billion (FY29).

Note: The forecasts include consideration that LGFA will provide financing to support water CCOs established under Local Water Done Well. However, there is a level of uncertainty regarding the financial forecasts for both council borrowing and LGFA bond issuance due to the uncertainty relating to the timing of the establishment of water CCOs and the impact on councils.

Our council lending and LGFA bond issuance forecasts include LGFA lending to the proposed water CCOs if they meet our qualifying criteria for membership. We have assumed we will not be lending to financially independent water CCOs such as Watercare as they are unlikely to meet the qualifying criteria.

Borrower Notes are subordinated capital instruments that contribute as equity. When a Council or CCO borrows on a long term basis from LGFA, they must subscribe for 5% of the face value of the loan in the form of Borrower Notes.

Ratepayer Assistance Scheme

LGFA is supporting the development of the Ratepayer Assistance Scheme (RAS) that will assist ratepayers with the ability to defer rates, enter property improvement loans and spread the payment of development contributions (or levies) over a long time horizon. LGFA has committed to financially contribute to the RAS business case. If the business case is supportive and the RAS proceeds then (subject to shareholder approval), LGFA will consider taking a shareholding, providing a debt facility, providing support services, investing in preference shares (akin to the LGFA Borrower Notes) and managing the RAS debt issuance programme. The LGFA participation in RAS has not been factored into the above financial forecasts.

9. Dividend policy

LGFA primary objective is to maximise benefits to participating borrowers rather than shareholders. Consequently, it is intended to pay a limited dividend to shareholders.

The Board's policy is to pay a dividend that provides an annual rate of return to shareholders equal to LGFA fixed rate bond cost of funds plus 2.00% over the medium term.

At all times payment of any dividend will be discretionary and subject to the Board's legal obligations and views on appropriate capital structure.

10. Governance

Board

The Board is responsible for the strategic direction and control of LGFA's activities. The Board guides and monitors the business and affairs of LGFA, in accordance with the Companies Act 1993, the Local Government Act 2002, the Local Government Borrowing Act 2011, the Company's Constitution, the Shareholders' Agreement for LGFA and this SOI.

The Board comprises seven directors with six being independent directors and one being a non-independent director.

The Board's approach to governance is to adopt best practice with respect to:

- The operation of the Board.
- The performance of the Board.
- Managing the relationship with the Company's Chief Executive.
- Being accountable to all Shareholders.

All directors are required to comply with a formal Charter.

The Board will meet on a regular basis and no fewer than six times each year.

Shareholders' Council

The Shareholders' Council is made up of between five and ten appointees of the Shareholders (including an appointee from the Crown). The role of the Shareholders' Council is to:

- Review the performance of LGFA and the Board, and report to Shareholders on that performance on a periodic basis.
- Make recommendations to Shareholders as to the appointment, removal, replacement, and remuneration of directors.
- Make recommendations to Shareholders as to any changes to policies, or the SOI, requiring their approval.
- Ensure all Shareholders are fully informed on LGFA matters and to coordinate Shareholders on governance decisions.

11. Information to be provided to Shareholders

The Board aims to ensure that Shareholders are informed of all major developments affecting LGFA's state of affairs, while at the same time recognising both LGFA's obligations under NZX Listing Rules and that commercial sensitivity may preclude certain information from being made public.

Annual Report

The LGFA's balance date is 30 June.

By 30 September each year, the Company will produce an Annual Report complying with Sections 67, 68 and 69 of the Local Government Act 2002, the Companies Act 1993 and Financial Reporting Act 2013. The Annual Report will contain the information necessary to enable an informed assessment of the operations of the company, and will include the following information:

- Directors' Report.
- Financial Statements incorporating a Statement of Financial Performance, Statement of Movements in Equity, Statement of Financial Position, Statement of Cashflows, Statement of Accounting Policies and Notes to the Accounts.
- Comparison of the LGFA's performance regarding the objectives and performance targets set out in the SOI, with an explanation of any material variances.
- Auditor's Report on the financial statements and the performance targets.
- Any other information that the directors consider appropriate.

Climate-Related Disclosures

By 30 September each year, the Company will produce Climate-Related Disclosures in accordance with the Aotearoa New Zealand Climate Standards issued by the External Reporting Board.

The Climate Standards require the Company to disclose climate-related information across the following four thematic areas:

- Governance
- Strategy
- Risk management
- Metrics and targets.

Half Yearly Report

By 28 February each year, the Company will produce a Half Yearly Report complying with Section 66 of the Local Government Act 2002. The Half Yearly Report will include the following information:

- Directors' commentary on operations for the relevant six-month period.
- Unaudited half-yearly Financial Statements incorporating a Statement of Financial Performance, Statement of Movements in Equity, Statement of Financial Position and Statement of Cashflows.

Quarterly Report

By 31 January, 30 April, 31 July, and 31 October each year, the Company will produce a Quarterly Report. The Quarterly Report will include the following information:

- Commentary on operations for the relevant quarter, including a summary of borrowing margins charged to Participating Borrowers (in credit rating bands).
- Comparison of LGFA's performance regarding the objectives and performance targets set out in the SOI, with an explanation of any material variances.
- Analysis of the weighted average maturity of LGFA bonds outstanding.
- In the December Quarterly Report only, commentary on the Net Debt/Total Revenue percentage for each Participating Local Authority that has borrowed from LGFA (as at the end of the preceding financial year).
- To the extent known by LGFA, details of all events of review in respect of any Participating Borrower that occurred during the relevant quarter (including steps taken, or proposed to be taken, by LGFA in relation thereto).
- Details of any lending to CCOs during the quarter and the amount of CCO loans outstanding.
- Commentary on sustainability initiatives.

Statement of Intent

By 1 March in each year the Company will deliver to the Shareholders its draft SOI for the following year in the form required by Clause 9(1) of Schedule 8 and Section 64(1) of the Local Government Act 2002.

Having considered any comments from the Shareholders received by 30 April, the Board will deliver the completed SOI to the Shareholders on or before 30 June each year.

Shareholder Meetings

The Board will hold an Annual General Meeting between 30 September and 30 November each year to present the Annual Report to all Shareholders.

The Company will hold a meeting with the Shareholders' Council approximately every six months – prior to the Annual General Meeting and after the Half Yearly Report has been submitted. Other meetings may be held by agreement between the Board and the Shareholders' Council.

12. Acquisition/divestment policy

LGFA will invest in securities in the ordinary course of business. It is expected that these securities will be debt securities. These investments will be governed by LGFA's lending and/or investment policies as approved by the Board and/or Shareholders.

Any subscription, purchase, or acquisition by LGFA of shares in a company or organisation will, if not within those investment policies, require Shareholder approval other than as concerns the formation of wholly-owned subsidiaries and the subscription of shares in such wholly-owned subsidiaries.

13. Activities for which compensation is sought from Shareholders

At the request of Shareholders, LGFA may (at its discretion) undertake activities that are not consistent with its normal commercial objectives. Specific financial arrangements will be entered into to meet the full cost of providing such activities.

Currently there are no activities for which compensation will be sought from Shareholders.

14. Commercial value of Shareholder's investment

LGFA will seek to maximise benefits to Participating Local Authorities as Borrowers rather than Shareholders. Subject to the Board's views on the appropriate capital structure for LGFA, the Board's intention will be to pay a dividend that provides an annual rate of return to Principal Shareholders equal to LGFA fixed rate bond cost of funds plus 2.00% over the medium term.

As the Shareholders will have invested in the LGFA on the basis of this limited dividend, the Board considered that at establishment the commercial value of LGFA was equal to the face value of the Shareholders' paid up Principal Shares - \$25 million.

In the absence of any subsequent share transfers to the observed share transfers on 30 November 2012, the Board considers the current commercial value of LGFA is at least equal to the face value of the Shareholders' paid up Principal Shares of \$25 million. This equates to a value per share of \$1.00.

15. Accounting policies

LGFA has adopted accounting policies that are in accordance with the New Zealand International Financial Reporting Standards and generally accepted accounting practice.

1. Reporting entity

The New Zealand Local Government Funding Agency Limited (LGFA) is a company registered under the Companies Act 1993 and is subject to the requirements of the Local Government Act 2002.

LGFA is controlled by participating local authorities and is a council-controlled trading organisation as defined under section 6 of the Local Government Act 2002. LGFA is a limited liability company incorporated and domiciled in New Zealand.

The primary objective of LGFA is to optimise the debt funding terms and conditions for participating borrowers. The registered address of LGFA is Level 8, Grant Thornton House, 215 Lambton Quay, Wellington 6011.

2. Statement of compliance

LGFA is an FMC reporting entity under the Financial Markets Conduct Act 2013 (FMCA).

LGFA is a profit orientated entity as defined under the New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS).

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP) and they comply with NZ IFRS and other applicable Financial Reporting Standard, as appropriate for Tier 1 for-profit entities. The financial statements also comply with International Financial Reporting Standards (IFRS).

3. Basis of preparation

MEASUREMENT BASE

The financial statements have been prepared on a historical cost basis modified by the revaluation of certain assets and liabilities.

The financial statements are prepared on an accrual basis.

FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars rounded to the nearest thousand, unless separately identified. The functional currency of LGFA is New Zealand dollars.

FOREIGN CURRENCY CONVERSIONS

Transactions denominated in foreign currency are translated into New Zealand dollars using exchange rates applied on the trade date of the transaction.

CHANGES IN ACCOUNTING POLICIES

There have been no changes to accounting policies.

EARLY ADOPTION STANDARDS AND INTERPRETATIONS

LGFA has not early adopted any standards.

STANDARDS NOT YET ADOPTED

LGFA does not consider any standards or interpretations in issue but not yet effective to have a significant impact on its financial statements. This includes NZ IFRS 18 Presentation and Disclosure in Financial Statements.

FINANCIAL INSTRUMENTS

Financial assets

Financial assets, other than derivatives, are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method.

Cash and cash equivalents include cash on hand, bank accounts and deposits with an original maturity of no more than three months.

Cash provided by LGFA as security for financial arrangements remains a financial asset of LGFA and is recognised as cash pledged as collateral in the Statement of Financial Position, separate from cash and cash equivalents.

Purchases and sales of all financial assets are accounted for at trade date.

At each balance date, an expected credit loss assessment is performed for all financial assets and is calculated as either:

- Credit losses that may arise from default events that are possible within the next 12 months, where no significant increase in credit risk has arisen since acquisition of the asset, or
- Credit losses that may arise from default events that are possible over the expected life of the financial asset, where a significant increase in credit risk has arisen since acquisition of the asset.

Impairment losses on financial assets will ordinarily be recognised on initial recognition as a 12-month expected loss allowance and move to a lifetime expected loss allowance if there is a significant deterioration in credit risk since acquisition.

Financial liabilities

Financial liabilities, other than derivatives, are recognised initially at fair value less transaction costs and subsequently measured at either:

- Amortised cost and subsequently measured at amortised cost using the effective interest rate method; or
- Fair value through income statement (FVTIS).

Financial liabilities are classified as FVTIS if they are derivative financial liabilities or if LGFA chooses to classify financial liabilities as FVTIS if the use of the classification removes or significantly reduces an accounting mismatch. This classification includes debt issues that are designated at FVTIS where LGFA has economically hedged the foreign exchange and interest rate risk using derivatives, but hedge account is not applied. Any such classification is made on the date of initial recognition and is irrevocable.

Purchases and sales of all financial liabilities are accounted for at trade date.

OTHER ASSETS

Property, plant and equipment

Items of property, plant and equipment are initially recorded at cost.

Depreciation is charged on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment, less any estimated residual value, over its remaining useful life.

OTHER LIABILITIES

Employee entitlements

Employee entitlements to salaries and wages, annual leave and other similar benefits are recognised in the profit and loss when they accrue to employees.

REVENUE

Interest income

Interest income is accrued using the effective interest rate method.

The effective interest rate exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this rate to the principal outstanding to determine interest income each period.

EXPENSES

Expenses are recognised in the period to which they relate.

Interest expense

Interest expense is accrued using the effective interest rate method.

The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount. The method applies this rate to the principal outstanding to determine interest expense each period.

Approved issuer levy

Approved Issuer Levy is a function of securities held by offshore holders of certain LGFA bond maturities.

Income tax

LGFA is exempt from income tax under Section 14 of the Local Government Borrowing Act 2011.

Goods and services tax

All items in the financial statements are presented exclusive of goods and service tax (GST), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

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

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

SEGMENT REPORTING

LGFA operates in one segment being funding of participating borrowers in New Zealand.

JUDGEMENTS AND ESTIMATIONS

The preparation of these financial statements requires judgements, estimates and assumptions that affect the application of policies and reported amounts. For example, the fair value of financial instruments depends critically on judgements regarding future cash flows, including inflation assumptions and the risk-free discount rate.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates and these estimates and underlying assumptions are reviewed on an ongoing basis. Where these judgements significantly affect the amounts recognised in the financial statements they are described in the following notes.



30 June 2026

Dear LGFA stakeholder

Statement of Intent 2026-2029

Please find attached the Statement of Intent (SOI) for the 2026-29 period.

LGFA remains focused on delivering strong results for our council and CCO borrowers and shareholders.

For our council and CCO borrowers, we seek to optimise funding terms and conditions by

- Achieving savings in borrowing costs
- Provide longer dated financing and
- Provide certainty of access to markets.

For our shareholders we are focused on

- Delivering a strong financial performance
- Monitoring asset quality and
- Enhancing our approach to treasury and risk management.

The following points regarding the 2026-29 SOI are worth noting:

- The SOI including the financial forecast covers the financial years 2026-27 (FY27), 2027-28 (FY28) and 2028-29 (FY29).
- We are assuming gross bond issuance of \$4.66 billion (FY27), \$4.77 billion (FY28) and \$4.80 billion (FY29) which is based on gross borrowing by councils and CCOs of \$4.88 billion (FY27), \$5.48 billion (FY28) and \$5.69 billion (FY29). Gross borrowing by councils is higher than issuance due to the larger amount of loan refinancing.
- Profitability is expected to be strong with projections for annual Net Profit of \$25.3 million, \$25.3 million, and \$26.0 million over the three year forecast period. However, we remain cautious in placing too much emphasis on the second year (FY28) and third year (FY29) forecasts given that we have \$9.5 billion of LGFA bonds and \$13.7 billion of council and CCO loans maturing over the three year forecast period. This is because assumptions regarding the amount and timing of loan refinancing, interest rates, and sources of LGFA bond issuance have a material impact on financial projections.

New Zealand Local Government Funding Agency Limited
Auckland Level 7, The Shortland Centre, 55 Shortland Street
Wellington Level 8, Grant Thornton House, 215 Lambton Quay
lgfa.co.nz





- Expenses excluding Approved Issuer Levy (AIL) are forecast to be \$13.5 million (FY27), \$14.2 million (FY28) and \$14.8 million (FY29) while AIL is forecast to be \$7.4 million, \$7.9 million, and \$8.4 million respectively. AIL is paid to the New Zealand Government on interest paid on our foreign currency borrowing and is the largest single expense for LGFA.
- The proposed SOI performance targets are focused on sustainability, stakeholder engagement, strengthening the financial position of LGFA, and monitoring the credit quality of the loan book.
- As with previous years, there remains uncertainty within the SOI forecasts relating to the amount of both loans and LGFA bonds outstanding as this depends upon the magnitude and timing of council and CCO borrowing. The actual amount of borrowing will be influenced by the ability of councils and CCOs to deliver on the capex projections in their Long Term Plans, any capex cost increases as well as the amount of Central Government assistance in funded capex delivery.
- While the SOI assumes that LGFA will lend to water CCOs, there is a high level of uncertainty regarding the amount and timing of lending as the water CCOs are currently being established.
- We have made no assumptions regarding the impact to the SOI forecasts from the Ratepayer Assistance Scheme ("RAS"). LGFA has committed (subject to shareholder approval) to contributing towards the establishment and ongoing management of the RAS. It is too early to build any impact from RAS into the forecasts.

We remain committed to delivering the lowest possible borrowing cost to the local government sector, providing certainty of access to financing, and offering long dated debt tenors to councils and CCOs while at the same time protecting the interests of our guarantors and shareholders through maintaining a strong financial and capital position.

We thank you for your support of LGFA and please feel free to contact me if you have any questions or require further clarification relating to the SOI or LGFA in general.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mark Butcher'.

Mark Butcher
Chief Executive

9.10 Resource and Building Consent: 6-monthly update**File Number:** A20224130**Author:** Alex Miller, Head of Environmental Planning
Denise Whelan, Head of Building Services
Deidre Ewart, Head of Regulatory Support & Compliance Services**Authoriser:** Sarah Omundsen, General Manager: Regulatory and Community Services**PURPOSE OF THE REPORT**

1. This report provides a regular update on Council's performance in processing building and resource consents for the period January to June 2026, and across FY26. It is provided at the request of the Committee for ongoing oversight of Council's consenting functions, with a view to continuous improvement.

RECOMMENDATIONS

That the City Delivery Committee:

- (a) Receives the report "Resource and Building Consent: 6-monthly update".
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EXECUTIVE SUMMARY

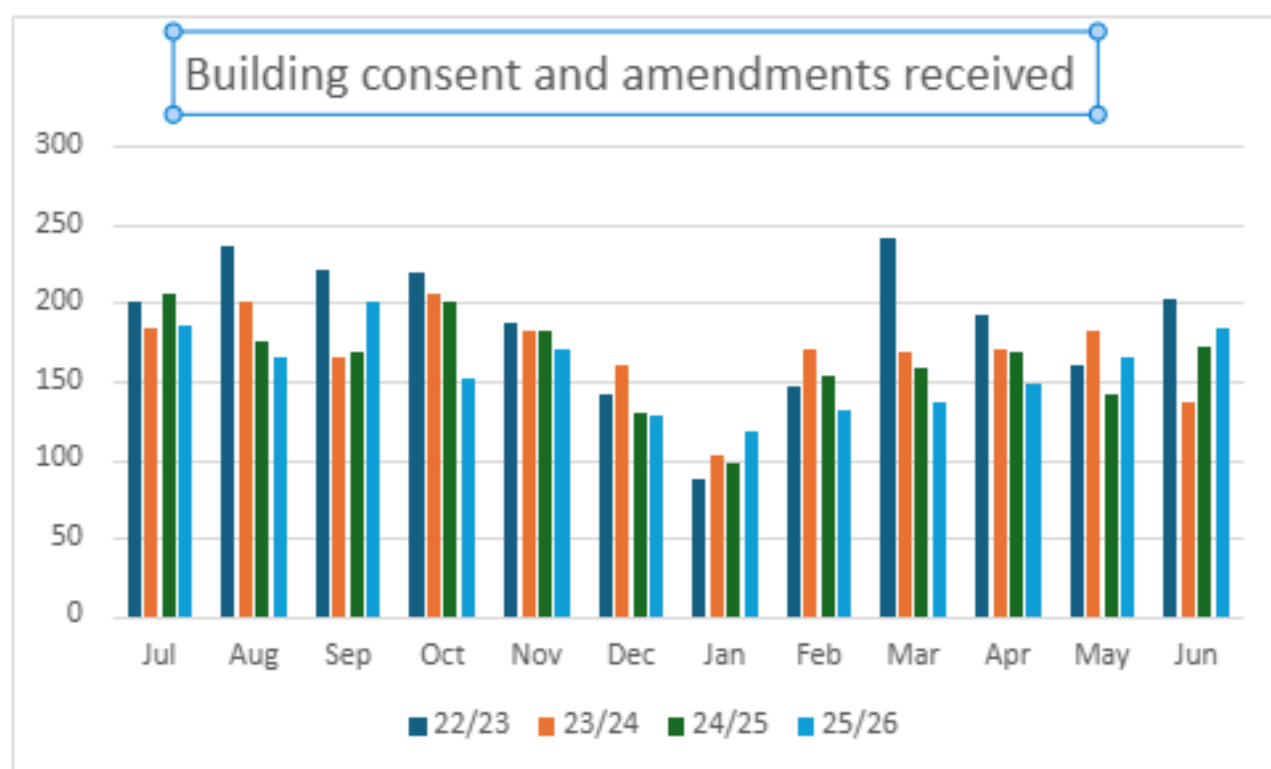
2. Consent activity remains steady, with 1888 building consent applications received and 1834 issued in FY26. Resource consent volumes are also steady, with 531 applications received and 466 decisions issued in FY26; 94% were approved and none were declined.
3. Council continues to meet key service levels, with 91% of building consents, 98% of Code Compliance Certificates (CCC), and 95% of resource consent decisions issued within statutory timeframes. Building inspection wait times remain low, generally at 1–2 days.
4. Housing demand is increasingly shaped by medium-density housing, with 338 new dwellings consented in the period and 675 for FY26.
5. Service improvements are focused on improving access to planning advice, providing transparency and clearer expectations in order to encourage faster processing. Staff are working to improve engagement with the local planning and development sector, and utilising technology such as AI tools and automated planning report generation software.

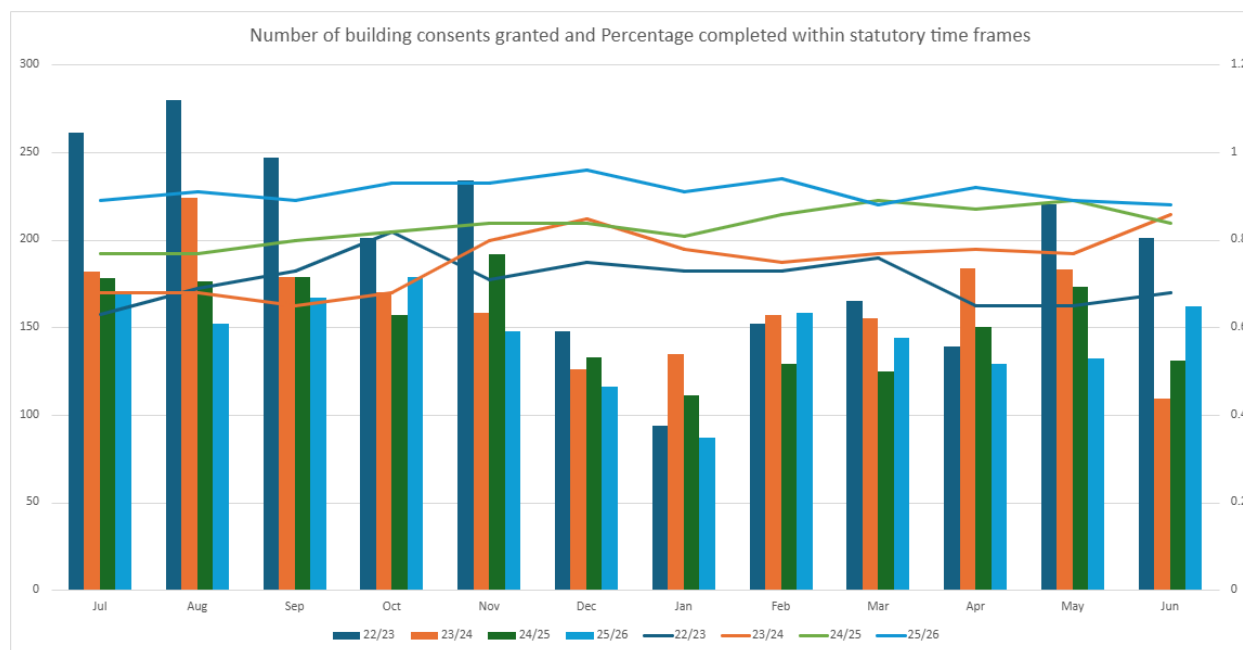
BUILDING CONSENTS

6. Council received a total of 885 applications for Building Consents (including amendments) in the period January–June, bringing the total for FY26 to 1,888.
7. This six-month volume compares with 891 and 931 for the same period in the two previous years. We granted 812 applications in that same period compared with 819 and 923 in the same period in the two previous years.
8. Although numbers in comparison to the previous year are down, consent numbers issued month-on-month are increasing. Similarly, numbers of units/dwellings contained within each consent are increasing, as is the value of work.
9. Compliance with statutory timeframes remains strong and within the approved MBIE substantial compliance threshold expected of all BCAs in New Zealand. Statutory performance for the first quarter of 2026 was a national average of 94.4% of all Building

Consents processed and consents were issued within a median of 13 working days for all BCA's. For the first quarter of 2026, our statutory performance was 91% and consents were issued within 14 days. This is published along with the performance of all other BCA's in the country here: [Building Consent System Performance Monitoring - Quarterly update | Ministry of Business, Innovation & Employment](#).

10. Overall compliance performance for the FY26 was 91% of applications granted within statutory timeframes. We reached a high of 94% in the second quarter but saw a decrease due to larger commercial consents and a slightly higher-than-normal turnover of staff, both of which have been addressed. While there has been a slight reduction, this is still significantly higher than in previous.
11. The number of Requests for Further Information (RFI) remains high across many applications, with June month seeing an average of 1.5 RFI letters per application, and an average of 5.8 questions per RFI letter. The key areas posing the most common questions is still unsurprisingly around B1 – Structure, Site Conditions and E2 Weathertightness. This is consistent with the Model Documents research that was commissioned by BRANZ in 2024 - [ER91 ModelDocs: Transforming building consenting behaviour for better housing \(2024\) | BRANZ](#).
12. In 2026, customers are taking an average of 25 days to respond to each RFI letter. We are working on a process to ensure they are calling applicants where RFIs remain unresolved after a second round, providing an opportunity to discuss the outstanding matters and expedite resolution where possible. This approach is currently proving effective for larger commercial projects.
13. During January–June 2026, Council completed 7,896 building inspections, down from 8,885 and 9,573 in the same periods of the previous two years. Granted CCCs followed the same trend, with 631 issued compared with 871 and 901 in the previous two years. Inspection wait times remain low and well within MBIE's three day compliance requirements, generally sitting at 1–2 days. CCC timeframe compliance also remains high at 98% for the period.
14. Council issued building consents for 338 new dwellings during the period January – June 2026, bringing the total for FY26 to 675. These numbers have been generally trending upwards since January apart from April which saw a slightly lower figure.





IANZ Assessment

15. There was no IANZ assessment conducted during this timeframe and TCC remains at Low Risk status, with an assessment duration of two years. The next assessment is due in September 2027.

Small Standalone Dwellings / Detached Minor Residential Units

16. The new Small Standalone Dwelling (SSD) provisions were finalised and came into force in January 2026. The legislation provides a pathway for property owners to construct a new small dwelling on their property without obtaining a building consent. However, a PIM (Project Information Memorandum) is required before building work begins. Councils issue the PIM to assess whether the proposal is likely to meet exemption conditions and to identify relevant land and infrastructure matters.
17. Since the legislation came into effect, decisions have been made on eight SSD PIMs. Of these, five have been issued, two are awaiting payment, and one applicant has advised they will not proceed and has instead applied for a building consent. A further 11 SSD PIM applications have been withdrawn.
18. One of the key reasons for these withdrawals has been the cost of development contributions required to be paid as part of the process.

Legislation changes

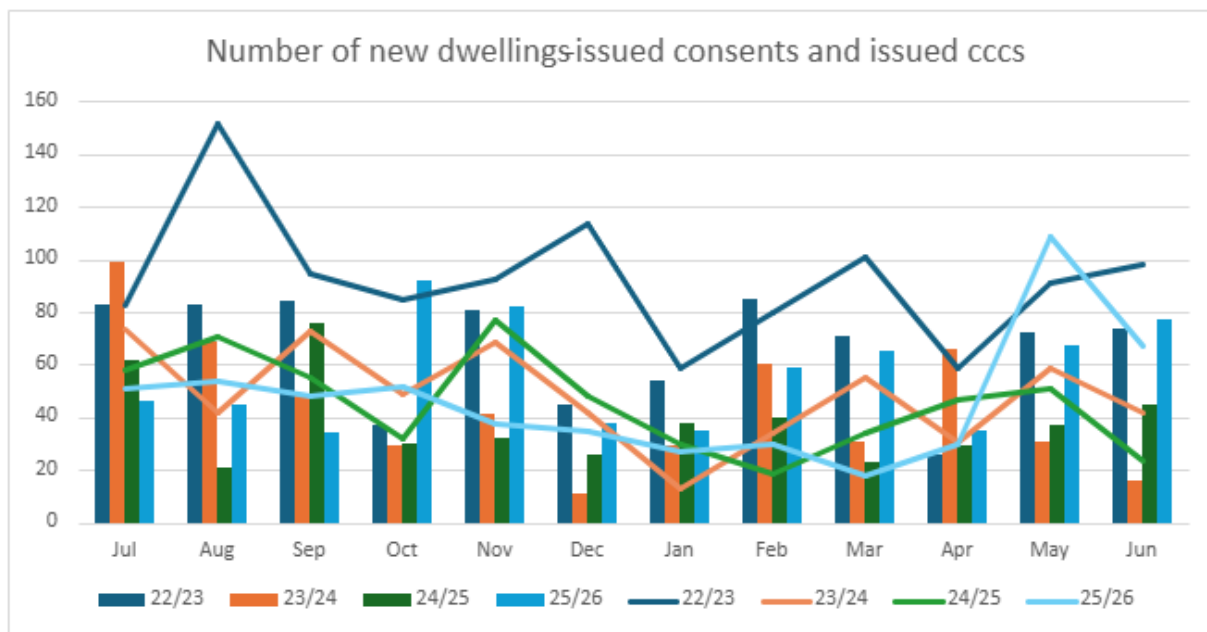
19. Key legislative changes during the reporting period included the new small standalone dwelling provisions, which came into force in January 2026 and were mentioned above.
20. Other sector reforms progressed during the period, including lead-free plumbing requirements from May 2026 and legislation enabling expanded plumbing and drainlaying self-certification, both intended to reduce regulatory burden while maintaining compliance accountability. The Building Amendment Bill introduced at the end of June also signals further proposed changes, including proportionate liability, shorter PIM timeframes and faster pathways for some sustainable buildings.
21. For councils, the changes are expected to reduce some low-risk consenting volumes while increasing emphasis on PIM processing, customer guidance, notification management and compliance oversight. They also signal a shift toward greater practitioner accountability and, if proposed liability reforms proceed, may reduce councils' exposure where defects involve multiple parties. Overall, the reforms are likely to change the nature of council workload rather than remove it entirely.

New dwelling numbers January – June 2026

22. The number of new dwellings consented between January – June 2026 was 338, bringing the total for FY26 up to 675.
23. An analysis of the new dwellings in these months (shown in the table below for June only) shows that these numbers are driven by medium-density residential developments. The projects consented in this month are mostly made up of two- to three-storey dwellings in blocks of between two and seven dwelling units.

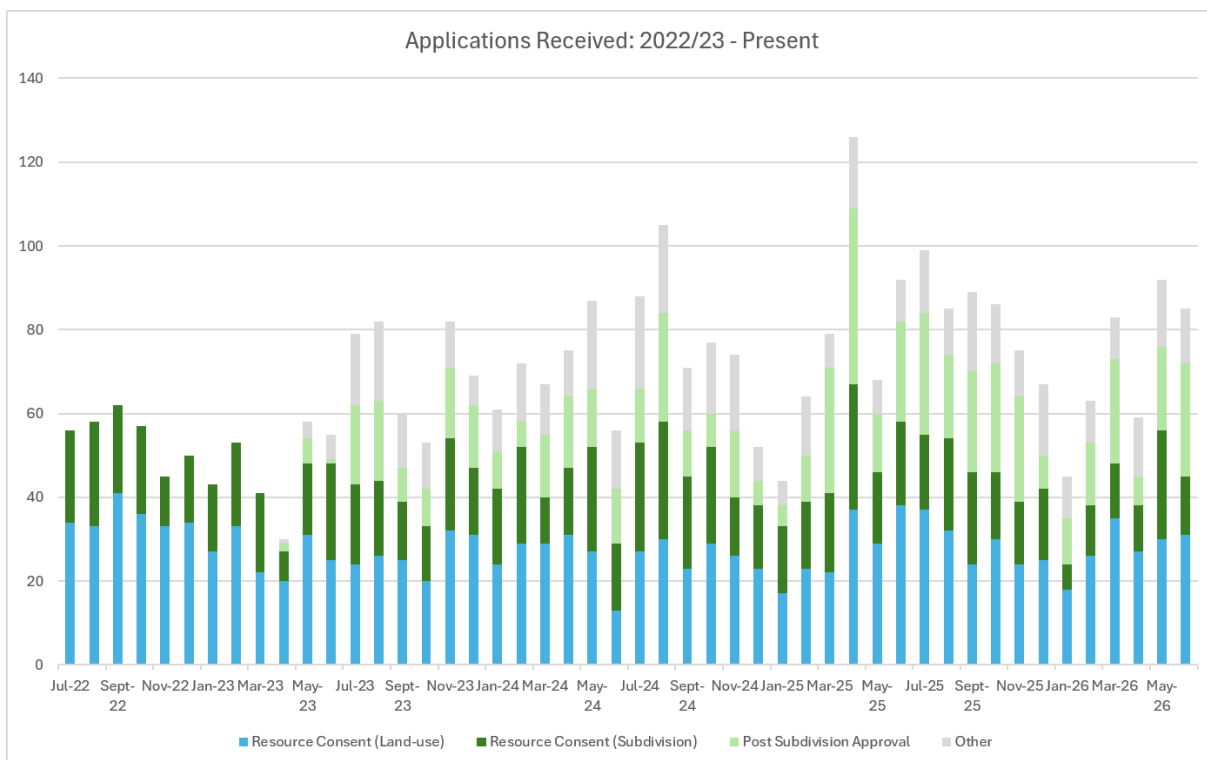
Address	Description
29a Seaview Road	Construct a two-storey, four-bedroom dwelling with attached double garage.
4 Longstead Avenue	Erect seven two-storey, two-bedroom dwellings: main building - Unit 1; duplex - Units 2 and 3; quadplex - Units 4, 5, 6 and 7.
105 Pallida Crescent	Erect two two-storey, four-bedroom dwellings with attached double garages, and three two-storey, three-bedroom dwellings with attached single garages and decks.
19 Third Avenue	Construct seven three-level, three-bedroom dwellings with attached single garages, and retaining walls.
181 Valley Road	Erect a three-storey, four-bedroom dwelling with attached double garage, retaining wall, deck and lift. Includes pool and pool fencing.
256 Papamoa Beach Road	Erect a single-level four-bedroom dwelling with attached double garage. Installation of an insert Warmington SI900 solid fuel heater.
427 Fraser Street	Construct seven dwellings in two blocks and retaining walls. Block A: four single-level, one-bedroom dwellings (quadplex). Block B: three single-level, one-bedroom dwellings (triplex). (Future Lot 1).

24. The medium density residential development typology has become a much more common consent type in the past few years, and these numbers suggest that this will continue.



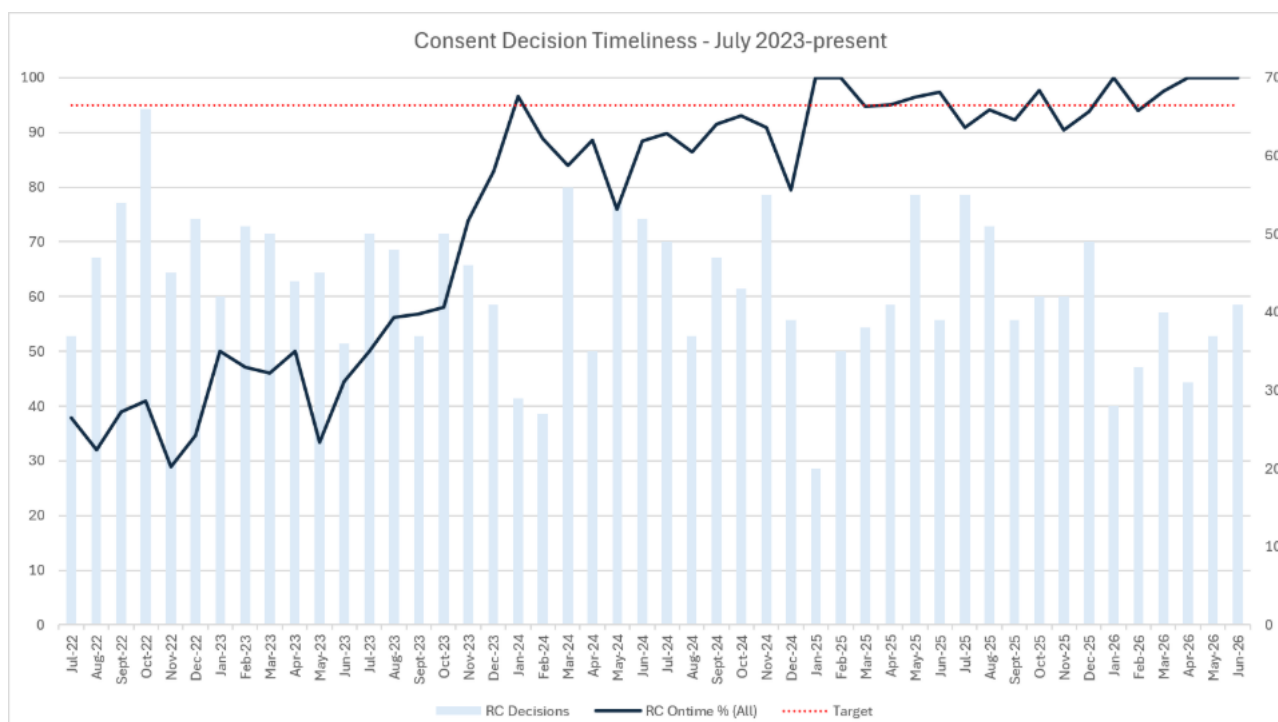
RESOURCE CONSENTS

25. Application volumes have remained steady over the last six months, bringing the total number of resource consent applications received in FY26 to 531. This is consistent with previous years.

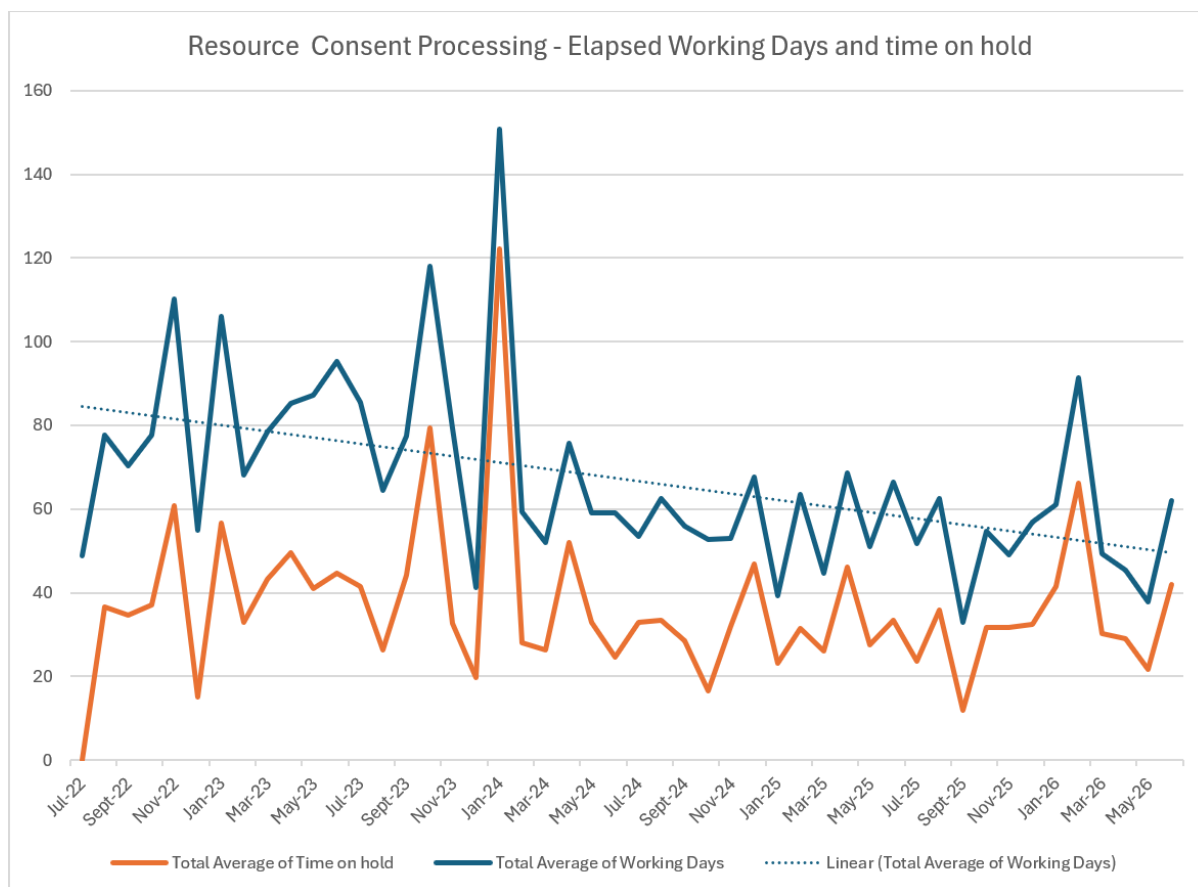


26. In addition to applications, Council received 85 requests for pre-application meetings/advice, with more than half of these (60%) relating to residential and subdivision proposals. Of these, 28 have progressed to an application, with the majority (68%) having since been approved at the time of writing.
27. Further, Council received 1,446 queries through its “duty planner” service, with the majority relating to understanding requirements for possible residential developments, or confirming whether or not a resource consent is required for a specific activity.

28. Council has issued decisions for 466 resource consents in FY26, 95% of which were issued within statutory timeframes, reflecting an ongoing focus and sustained improvement in timeliness performance.



29. This result compares favourably with other councils, with the recently published 2024/25 National Monitoring System (NMS) showing a nationwide average of 87% for resource consents issued within timeframes.
30. Of those decisions, the vast majority of applications (94%) were approved, with the remaining 6% (28 applications) returned for being insufficient. Of those applications which were returned, 14 were resubmitted and approved via a revised application, and one is currently in process. No applications have been declined within FY26.
31. The average number of total working days for a resource consent has risen slightly from 51 days to 57 working days, although the number of processing days remains consistent, with that difference largely attributable to more time being spent on hold.



32. Given the impact that 'time on hold' has on the overall delivery of decisions, staff are working to develop further reporting tools for information requests. This will enable better tracking of the early phases of the consent process, identify key themes that may benefit from proactive engagement with applicants, and help Council to better tailor its processes.

Notable applications/decisions

33. In the last six months, Council has processed, or is currently processing, a number of notable applications, including:
- (a) **Tauriko School Relocation (Ministry of Education):** A designation application to facilitate the relocation of the existing Tauriko School, which is located on land identified by NZTA as being required for the State Highway 29 realignment. The new school will initially be constructed to accommodate a roll of approximately 360 students (consistent with the existing school), while also incorporating design to allow for future growth.
 - (b) **Pukemapu Road/Rowesdale Drive (Pukemapu LP):** An application for subdivision to create 144 residential lots, including land to vest as stormwater, road and recreation reserves. Council has appointed an independent commissioner to issue the decision for this application.
 - (c) **160A Waihi Road (Vosper Housing Ltd):** An application to retrospectively consent an existing boarding house for up to 24 persons, which has been established in a pre-existing motel. This site has been subject to ongoing compliance monitoring and significant public interest. The application was limited notified to neighbouring properties, and a hearing was held in May. A decision from the independent commissioner is now pending.
 - (d) **Tauriko West Earthworks (Tauriko Property Group LP):** Bulk earthworks to enable the future Tauriko West growth area. This application was lodged alongside a

corresponding application with Bay of Plenty Regional Council (BOPRC), with staff working alongside Regional Council staff to ensure an aligned and efficient process.

- (e) **EL Properties Ltd / Kaweroa Drive, Tauriko:** An application to establish accommodation facilities for up to 180 seasonal workers within the Tauriko Industrial Zone. This application has been reported previously and at the time of writing remains in process.
34. Further to the above, Council has also been engaged in relation to five listed projects under the Fast Track Act.
- (a) **Wairakei South Housing (BHL Ltd):** Application to develop rural land for residential, commercial, and industrial use, including residential allotments, industrial land, stormwater corridors and management areas, and a State Highway buffer reserve. The majority of this development sits within the Western Bay of Plenty district; however, it seeks to be serviced by TCC infrastructure. Council has provided preliminary feedback on the completeness of the application, with the next step being a request for substantive comments on the proposal.
 - (b) **Stella Passage Development (Port of Tauranga Limited):** Extension of the Sulphur Point and Mount Maunganui wharves at the Port of Tauranga, including dredging, and installation and use of four new cranes on the Sulphur Point wharves. This matter is scheduled to proceed to a limited hearing in relation to cultural matters. Council has provided commentary in relation to transport connections and visual aspects associated with the new cranes.
 - (c) **State Highway 29 Tauriko Network Connections, including Omanawa Bridge replacement (Waka Kotahi / NZTA):** Upgrade existing, and construct new, roading corridor between the vicinity of the Omanawa Road/State Highway 29 intersection and the Takitimu Northern Link interchange, together with upgrades to connections between State Highway 29 and State Highway 36 at the intersection with Taurikura Drive and State Highway 29A, through to the Oropi Road–State Highway 29A roundabout, including associated infrastructure and connections for one or more sections of new or existing road between the points. Council has been engaged, alongside Western Bay of Plenty District Council, to assist with pre-lodgement advice.
 - (d) **Turret Road Retirement Village (BCD Ltd):** The Project will include four apartment towers, providing 233 independent living units and an integrated 49-suite care facility, together with resident amenities. Council has previously provided advice in a pre-application capacity for this project; the applicant has since elected to pursue the fast-track process, and is seeking final comments prior to lodgement.
 - (e) **Port of Tauranga Reconsenting for Dredging Consents (Port of Tauranga Ltd):** Port of Tauranga is seeking to reconsent its existing BOPRC consents via the fast-track process, and the applicant is seeking final comments prior to lodgement. Although the proposal largely relates to matters under the BOPRC Natural Resources Plan, Council has been notified as the relevant local authority.

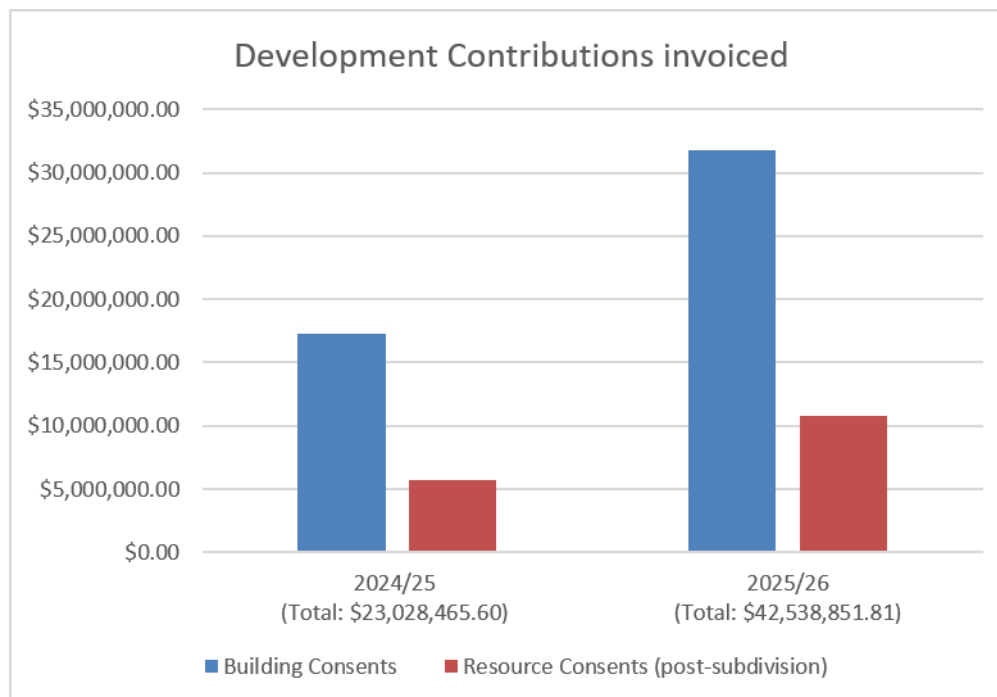
Compliance Monitoring and Enforcement

35. Throughout FY26, Council reviewed 562 resource consents to monitor compliance with relevant conditions. Of these, 109 were found to be non-compliant, with the majority (87) considered to be low risk.
36. In the same period, Council issued 40 abatement notices and 23 infringement notices, with the majority relating to earthworks and sediment control, breaches of resource consent conditions, and breaches of abatement notices.

DEVELOPMENT CONTRIBUTIONS

37. Council has invoiced over \$42 million of development contributions in relation to building and resource consents in FY26, which is a significant increase compared to the previous year,

despite largely similar volumes of consents. This increase is largely a result of a handful of significant developments, combined with an increase in multiple-dwelling developments reaching the building consent stage.



38. Requests for deferrals of payment for development contributions continue to be common. At the time of writing, deferral arrangements are in place for 86 consents, totalling \$11,046,007.54 (excluding GST, and subject to ongoing interest).

PROCESS IMPROVEMENT AND SECTOR ENGAGEMENT

39. Staff continue to put significant effort into improving the level of service in Council's consenting functions, with a focus on improving customer experience while maintaining recent improvements in timeframe compliance.
40. Based on feedback from the planning community, Council has recently removed all information requirements for pre-application meetings, to encourage greater uptake. This is part of a wider effort to refocus and "market" service offerings prior to lodgement, with pre-apps sitting alongside the duty planner and early engineering consultation services.
41. As a result of feedback received in December 2025, Council has connected with a focused group of local planning consultants, who are now meeting regularly to work through common issues, test approaches, and identify opportunities to make the consenting process more transparent and collaborative for applicants and Council.
42. Following a successful six-month trial, Council has adopted a new system to automate the generation of planning reports. This, alongside ongoing adoption of AI tools to assist with collating information, aims to encourage a more efficient process, resulting in faster and less expensive consenting.

STATUTORY CONTEXT

43. As noted earlier within this report, Building Consents and Resource Consents are both regulatory functions with set processes, which are set out in their respective legislation.
44. As previously reported, the RMA is currently subject to a significant reform programme; the Environment Select Committee is expected to report back on the proposed Planning and Natural Environment Bills imminently.

STRATEGIC ALIGNMENT

45. 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 that is easy to move around	✓
We are a city that supports business and education	✓
We are a vibrant city that embraces events	☐

FINANCIAL CONSIDERATIONS

46. There are no financial considerations or impacts as a result of this paper.

LEGAL IMPLICATIONS / RISKS

47. There are no legal implications or risks as a result of this paper.

TE AO MĀORI APPROACH

48. The RMA requires consideration of cultural effects, and in many cases this will require applicants to consult with relevant iwi and hapū.
49. Staff and applicants are guided by Council's 'Consultation with Tangata Whenua on Resource Consent Applications Policy'.

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
52. (b) any persons who are likely to be particularly affected by, or interested in, the matter.
- (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
53. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the issue is of low significance.

ENGAGEMENT

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

Click here to view the [TCC Significance and Engagement Policy](#)

NEXT STEPS

55. Staff will continue to provide regular updates on consent processing performance and ongoing improvement on a six-monthly basis.

ATTACHMENTS

Nil

10 DISCUSSION OF LATE ITEMS

11 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
11.1 - Public Excluded Minutes of the City Delivery Committee meeting held on 16 June 2026	s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage	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
11.2 - Activity Group Reports - August 2026 (Emergency Management & Bay Venues Limited)	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	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
11.3 - Watermain Renewals Contract Extension – Armadillo 2025 (TC84/21)	s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	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
11.4 - Nomination of Board Member to Local Government Funding Agency	s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	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

Confidential Attachment 2 - 9.1 - Status Updates on Actions from prior City Delivery Committee Meetings	s7(2)(c)(i) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied	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
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12 CLOSING KARAKIA