TE MAHERE Ā-TAU
ANNUAL PLAN
2026-2027

ROTORUA
LAKES COUNCIL
Te Kaunihera o ngā Roto o Rotorua

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TE IHIRANGI
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DISCLAIMER

The information in this document outlines Council's budget for 1 July 2026 to 30 June 2027 (Year Three of the Long-term Plan 2024/2034) and highlights any updates since the Long-term Plan was adopted. Several changes have been signalled by central government, however this Annual Plan has been developed under the current Local Government Act 2002 and based on the best information available at the time of preparation.

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HE MIHI
WELCOME

Mā ngā huruhuru ka rere te manu
Mā te hau ka rere te waka
Mā te rautaki ka rere te kaupapa
E te hapori nui e, kei ngā tōpito katoa o te takiwā e noho ana
Koianei te kupu whakamihi
Tēnā koutou katoa

Feathers allow the bird to fly
Wind allows the boat to sail
Strategy allows the Project to flourish
To the many Communities of our district as a whole
We acknowledge you all

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HE KARERE NĀ TE MANUKURA ME TE TOI HAUTŪ
MAYOR'S AND CHIEF EXECUTIVE MESSAGE

Kia ora koutou

As your Council, we are here to protect and deliver critical services for you, our community. This includes responsibly managing $2.4 billion of public infrastructure and delivering an annual capital budget of $102 million and operational budget of $210 million.

Our focus for you:

We've heard from Rotorua residents that focusing on core services, delivering affordable rates and ensuring projects are delivered on time and on budget is important. This is what we have focused on when making decisions and setting the direction for the next year through this 2026/2027 Annual Plan. Council focus areas for the coming year are outlined on Pg 13.

Highlights of what we'll deliver for you in this financial year:

- Rotorua Museum Reconstruction and planning for the Museum reopening
- Complete the Wastewater Treatment Plant upgrade
- Come up with the best balance of both resilient and cost effective options for delivering water services in the long-term

This is alongside the many other core services and responsibilities council delivers for the community.

What is creating cost:

Finding savings has been challenging during a time when we're all feeling the crunch of increased costs. We appreciate that any increase of rates is not ideal, that's why we've pushed hard to find $6 million of savings and decrease what could have been a 10.9% increase to 6.8%.

4.8% of this year's rates increase is driven by core services in transport and water areas, that is compulsory due to rules and regulation. We also make the most of sharing the cost through co-funded programmes such as the 57% Funding Assistance Rate from the New Zealand Transport Agency for eligible road and street projects. We chose not to delay these programmes because of the risk of creating bigger long-term cost for our communities.

Similarly, water services costs are increasing as Councils across the country work to comply with the Government's Local Water Done Well framework. These are requirements we must meet to ensure safe, reliable water services now and in the future.

How does this compare:

Across the rest of Council's work and services (excluding water and transport), our rates are increasing by around the rate of inflation, consistent with the Local Government Cost Index. This shows that outside of critical transport and water services, we are keeping tight control of costs, recognising the importance of affordability for ratepayers.

What's changed:

With Government reforms and direction, it's clear there are massive changes coming our way that may change the services we provide to you. Soon we will be asking for your thoughts on options such as how we deliver water services and reviewing how you are represented on Council. These are significant conversations for our district's future, and we want your voice at the centre of them.

As there are no significant changes in this Annual Plan compared with what was set out in the Long-term Plan. Under the Local Government Act, that means we are not required to consult formally. This will save time and costs, and instead we'll focus on engaging with you on the big decisions ahead of us, where as a district, your input will make the most difference.

Adopting this Annual Plan early means we can start work on shaping the future and finding the best and most efficient ways to deliver services in a financially sustainable way. We look forward to consultation with you in 2027 for our Long-term Plan.

TŌ TĀTAU KAUNIHERA
OUR COUNCIL

GENERAL WARD

MĀORI WARD

RURAL WARD

MAYOR TANIA TAPSELL
Her worship the Mayor of Rotorua
Chair: Council
Chair: Chief Executive Performance Review Committee
office.mayor@rotorualc.nz

CR SANDRA KAI FONG
Deputy Mayor of Rotorua
Deputy Chair: Council
Deputy Chair: Audit & Risk Committee
Deputy Chair: Performance Review Committee
Chair: Future Development Strategy Committee
Sandra.KaiFong@rotorualc.nz

CR GREGG BROWN
Deputy Chair: Infrastructure Committee
Gregg.Brown@rotorualc.nz

CR ROBERT LEE
Robert.Lee@rotorualc.nz

CR DON PATERSON
Don.Paterson@rotorualc.nz

CR BEN SANDFORD
Ben.Sandford@rotorualc.nz

CR FISHER WANG
Community Ambassador
Chair: Dog Control Panel Committee
Fisher.Wang@rotorualc.nz

CR TREVOR MAXWELL
Cultural Ambassador
Trevor.Maxwell@rotorualc.nz

CR MEREPEKA RAUKAWA-TAIT
Chair: Te Arawa 2050 Vision Committee
Merepeka.Raukawa-Tait@rotorualc.nz

CR TE RIKA TEMARA-BENFELL
Deputy Chair: Te Arawa 2050 Vision Committee
TeRika.Temara-Benfell@rotorualc.nz

CR KAREN BARKER
Chair
Infrastructure Committee
Karen.Barker@rotorualc.nz

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ROTORUA LAKES COMMUNITY BOARD

From left to right: Peter MacMillan, Jennifer Rothwell, Mitch Collins: (Chair), George Gilmor: (Deputy Chair)

ROTORUA RURAL COMMUNITY BOARD

From left to right: Karen Forlong, Colin Guyton: (Chair), Tina Marshall, Tina Rose: (Deputy Chair)

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TŌ MĀTAU TIROHANGA WHAKAMUA MŌ ROTORUA
OUR VISION FOR ROTORUA

Council has a vision "A better Rotorua for all". What Council delivers and how it delivers will help to realise the vision. The focus of Council's work programme in the 2024/2034 Long-term Plan is on the following nine key outcomes:

	Connected and Resilient	**Kua tūhonohono te hapori, ā,kua rite ki ngā putanga nui o te huringa āhuarangi me ngā aituā māori, mā te pakari o ngā mahi tūānuku ka eke ka ora.** Our communities are cohesive and prepared for the effects of climate change, natural hazards and we invest in safe and reliable infrastructure.
	Employment and Economy	**Ka whakakahangia ngā pakihi kia tupu tūturu ai. Mā te nui a ngā whaiwāhitanga haumi ka eke ka roto ora. Ka kite i te putaputa mai o ngā whiwhinga mahi e wātea ana ki te tangata.** We enable businesses to grow with confidence through increasing investment opportunities. There are employment options across a range of sectors.
	Tourism	**He wāhi pakari tēnei e hiahiatia ana e te ao te tae atu, he pokapū whakarawerawe, kua rongo nui tōna ingoa.** We are a world class destination, with a vibrant inner city and a positive reputation.
	Housing	**E wātea ana ki te kainoho o te tāone he whare tuawhiti e taea ai e rātau te noho haumaru, te noho marutau e pai ai tana oranga.** All residents have access to a range of housing options that ensures they can live in quality homes that are safe and healthy.
	Active	**Kua tūhera katoa ngā rotomoana, ngā ngahere, me ngā papa wātea, ā, ko te kounga o ngā whare rēhia, ka toro atu ngā ringa ki te tangata, māna tōna oranga e whakahī, e whakahā ia te rā.** The accessibility of our lakes, forests, open space networks and the quality of our facilities create opportunities for everyone to be active throughout their lives.
	Environment	**He arotahinga ki te whakapaipai, ki te tiaki hoki i ngā roto moana, i ngā arawai, me ngā ngāherehere.** We are committed to protecting and improving our lakes, waterways and forest environments.
	Safety	**Kua korowaihia ā tātau hapori, ngā pakihi, me ngā manuhiri ki te korowai o marutau huri āwhio i te takiwā.** Our communities, businesses and visitors feel safe across our District.
	Mana Whenua / Tāngata Whenua Aspirations	**E kitea ana, e taunakitia ana e mātau ko wā te tangata whenua e manakotia ana. Ka noho mātau hai hoa haere ki te whakatupu rau ōhanga, ki te whakapuare kūaha pāpori hoki rā hei painga mō te katoa.** We recognise and support the aspirations of Tangata Whenua/Mana Whenua and partner to grow economic and social opportunities and benefits for everyone.
	Arts and Culture	**Ko te ahurea tuakiri o Rotorua, he motuhake, koia hoki te papa whakapoapoa i te tangata kia tae atu ki ngā manomano pātanga. Ka oreore te takiwā, ka kōkiritia ngā kaupapa ōhanga me ngā hua ki te hapori i roto tonu i ngā taupuni me te rohe whānui.** Our District's unique cultural identity is the foundation for attracting and delivering a diverse range of events, increasing vibrancy and activity and driving economic and community benefits within our facilities and for our District.

TE TAKIWĀ O ROTORUA: HE TAUIRA O TE HOURUATANGA ME TE MAHI NGĀTAHI
ROTORUA DISTRICT: A MODEL OF PARTNERSHIP AND COLLABORATION

Rotorua Lakes Council stands as a leading council in collaboration, shaped by a long history of partnership with mana whenua.

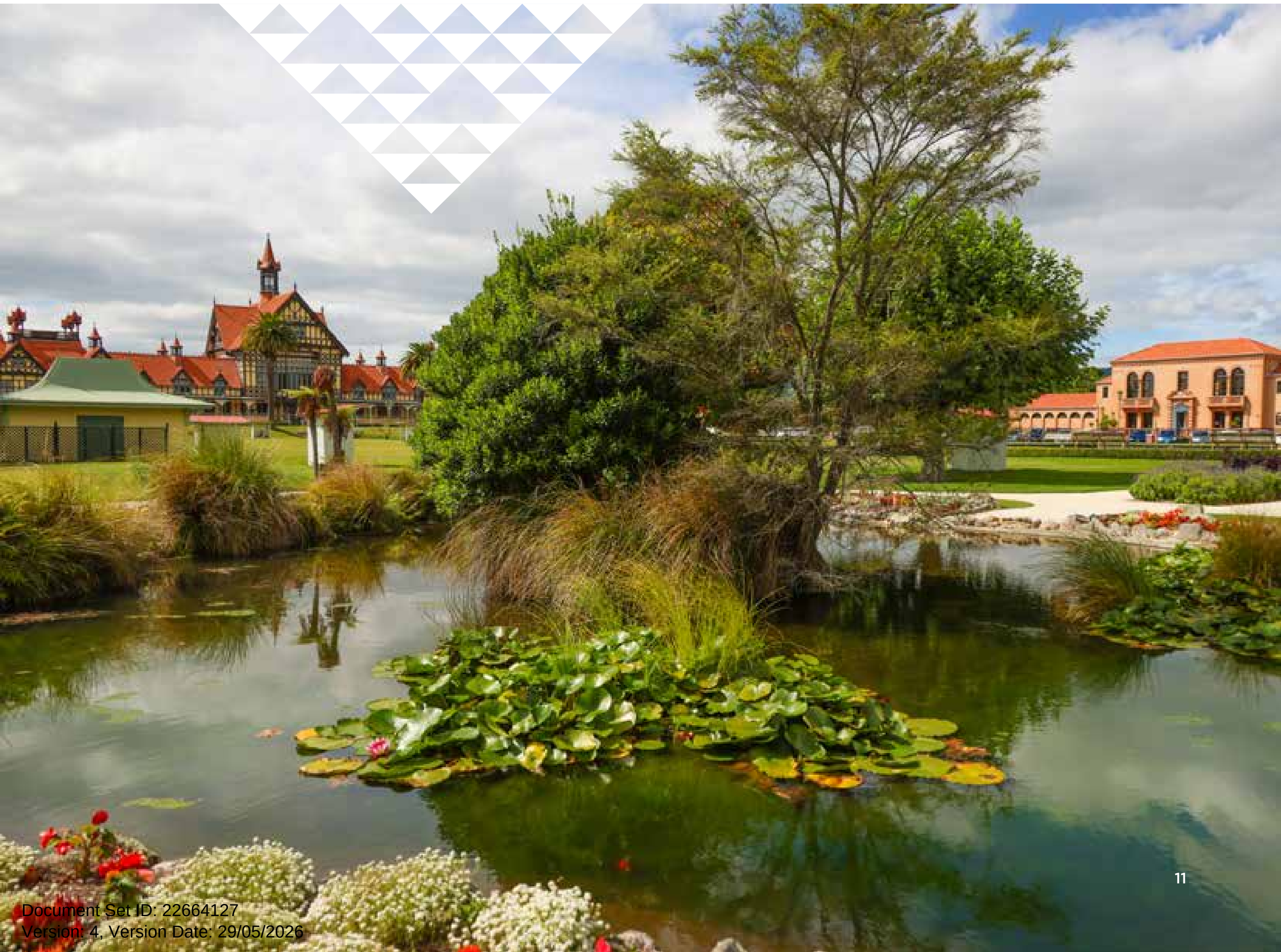
This enduring partnership traces back to the Fenton Agreement, a foundational covenant between the Crown and Ngāti Whakaue that enabled the establishment of the Rotorua township. The Fenton Agreement reflects early recognition of mana whenua authority and continues to inform Council's approach to shared decision-making today. As the heart of Aotearoa New Zealand's tourism industry, Rotorua and its geothermal wonders, lakes and forests have long drawn visitors from around the world, offering an experience deeply rooted in Māori culture and storytelling.

Rotorua Lakes Council remains committed to honouring Te Tiriti o Waitangi and upholding all legislative and relationship obligations.

Through formalised agreements, strategic collaboration and shared aspirations, Council and mana whenua continue to build a thriving Rotorua that reflects the identity and values of its people.

Rotorua Lakes Council recognises that achieving a thriving District requires strong relationships with iwi, hapū and whānau Māori.

There are currently 25 formal relationships between iwi/hapū and Rotorua Lakes Council.



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TE KŌRERO WHAKATAKI
INTRODUCTION

An Annual Plan sets the budget and priorities for a financial year.

The 2026/2027 Annual Plan represents Year three of our Long-term Plan (LTP) 2024/2034.

Under the Local Government Act 2002, councils are required to adopt an LTP every three years, setting the strategic direction and work programme for the next decade. In the two intervening years, councils must adopt an Annual Plan.

The Annual Plan provides an opportunity to check progress against the LTP, make any necessary adjustments and remain flexible and responsive to changing circumstances.

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A better Rotorua for all - Key focus areas

Invigorating the economy

- Vibrant economy
- World class tourism destination
- Central city vibrant and attractive for investment
- Strategic economic development
- Attracting and supporting events to suport the economy

Deliver Major Infrastructure projects

- Deliver key infrastructure projects on time and on budget with structured governance oversight (working groups and project steering groups)

Affordable rates and financial prudence

- Deliver our priorities in an efficient manner with a key focus on core services, eliminating unnecessary spend and investigating alternative revenue sources

Iwi partnerships/Treaty obligations
Underpin our relationships and work at council

Communications and engagement with the community
- Connecting, consulting with, and informing our community are integral to our work at Council so that our residents feel engaged with us and understand our processes and projects

Our Annual Plan Development

December 2025 to February 2026

Four Council workshops held

March 2026

Council meeting and decision to proceed with the Annual Plan

April 2026

Council meeting to adopt the Annual Plan

1 July 2026

Annual Plan comes into effect, new rates charged

A series of elected member workshops were held between December 2025 and February 2026 to review the annual budget and the work programmes planned for Year three of the Long-term Plan (LTP).

Elected members considered changes to Council's operating environment and explored potential efficiencies to help keep rates affordable.

It was agreed that Year three of the LTP would continue as planned, with no significant or material changes that would require consultation, including minor changes to levels of service.

This direction by Council was provided noting that there is large-scale Central Government reform underway and with upcoming development of the Long-term Plan 2027-2037 there is an opportunity to reset Council's direction to align to these potential reforms.

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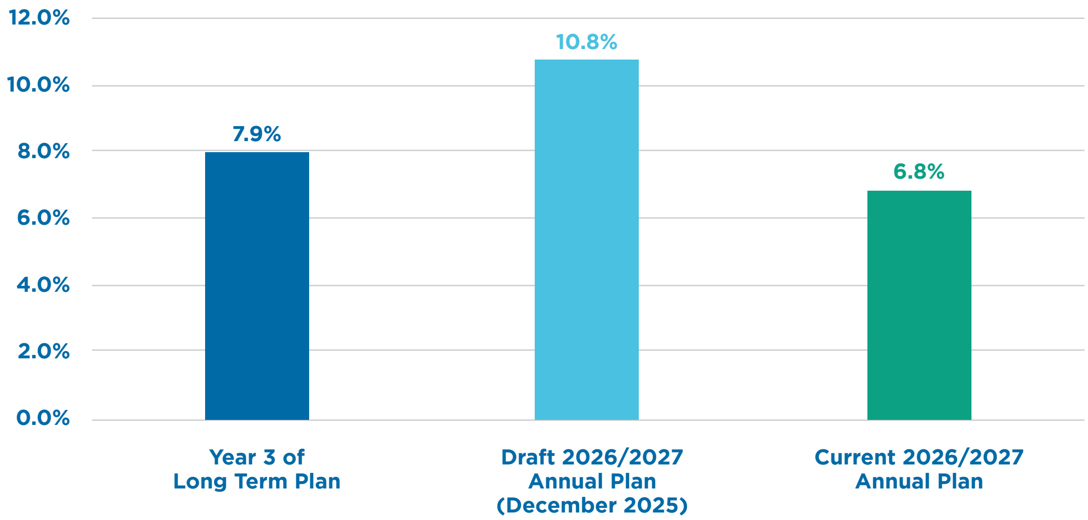
NGĀ PANONITANGA KI TE TAU TUATORU O TE MAHERE PAE TAHWITI

WHAT'S CHANGED FOR YEAR THREE OF THE LONG-TERM PLAN

When Council adopted its 2024/2034 LTP it signalled that the average rates increase for Year three (2026/2027) would be 7.9%. This was based on information available in 2024.

By late 2025 the financial picture had changed and when the Year three budget was updated to reflect current conditions, the projected rates increase was 10.8%.
Council recognised this would place significant pressure on households and businesses and over several months, staff and elected members worked through options to reduce costs. As a result, Council ultimately reduced the final rates increase for 2026/2027 to 6.8%, lower than both the original LTP projection and the revised forecast of 10.8%.

Rates Increases from LTP Year 3 to 2026/2027 Annual Plan



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Cost pressures

A number of unavoidable factors combined with general inflation contributed to the increase from the original 7.9% forecast in the LTP to the 10.8% starting point in late 2025. Importantly, these were not new initiatives, but costs associated with services and projects already consulted on through the LTP.

Some major infrastructure projects planned in the LTP are now coming into operation. New sewerage schemes at Tarawera and Rotoiti, along with higher operating costs for water services under the Government's Local Water Done Well reforms, increased expenses.

At the same time, Council faced higher utilities and service costs. A long-standing fixed electricity contract ended, meaning Council had to purchase electricity at higher market prices. Costs for regulatory services such as animal and noise control also increased.

Another factor was timing. The start of the Food Organics and Green Organics (FOGO) waste collection service was delayed from 2025 to 2026. As a result, those costs now fall into the 2026/2027 year, adding approximately 0.6% to the rates requirement.

Because the overall programme and service levels remain unchanged, the Council was not required to formally consult on the Annual Plan.

How did Council respond?

Council directed the Chief Executive to undertake a robust organisation-wide efficiency review. The aim was to reduce costs without cutting services or increasing risk to the community parameters set by the Council.

Through this work, the organisation identified $3.5 million in operational savings for 2026/2027, on top of $5 million in permanent savings already achieved the previous year.

These savings came from careful cost management rather than service reductions. Council restricted recruitment and held some non-essential vacancies open, deferred the timing of some capital projects to reduce short-term borrowing costs, and tightened operating budgets through better contract management and improved collection of fees and charges. Some costs, such as Night Market events, were then funded from alternative sources rather than general rates.

Together, these measures reduced the projected rates increase from 10.8% to 8.4%, while keeping planned services and activities broadly consistent with the LTP.

Final Council Decisions To Save Costs

Council also considered further options to reduce the rates increase. Following debate and decisions by elected members, several additional measures were approved.

Council agreed to permanently remove funding for a number of currently vacant positions assessed as having a moderate level of service risk. This saved approximately $467,000 and means a number of unfilled roles will remain vacant, with impacts carefully managed.

Council capped the staff budget increase at 2% for 2026/2027, rather than the 3% previously allowed for in the draft budget. This saved a further $500,000.

Council also decided to temporarily reduce funding for asset depreciation by $1.6 million in the Spaces, Places and Recreation activity for one year. This lowered the immediate rates requirement by approximately 1%. Council was clear that this is a one-off measure and will be reconsidered during development of the LTP 2027-2037.

Council agreed to invest $130,000 in a comprehensive review of service levels and fees and charges to inform the next LTP. While this addition has a minor impact on rates now, it is intended to support better affordability and efficiency decisions in future years.

Together, Council's decisions delivered almost $2.5 million in additional net savings on top of the earlier efficiencies. The result is an average rates increase of 6.8% for 2026/2027.

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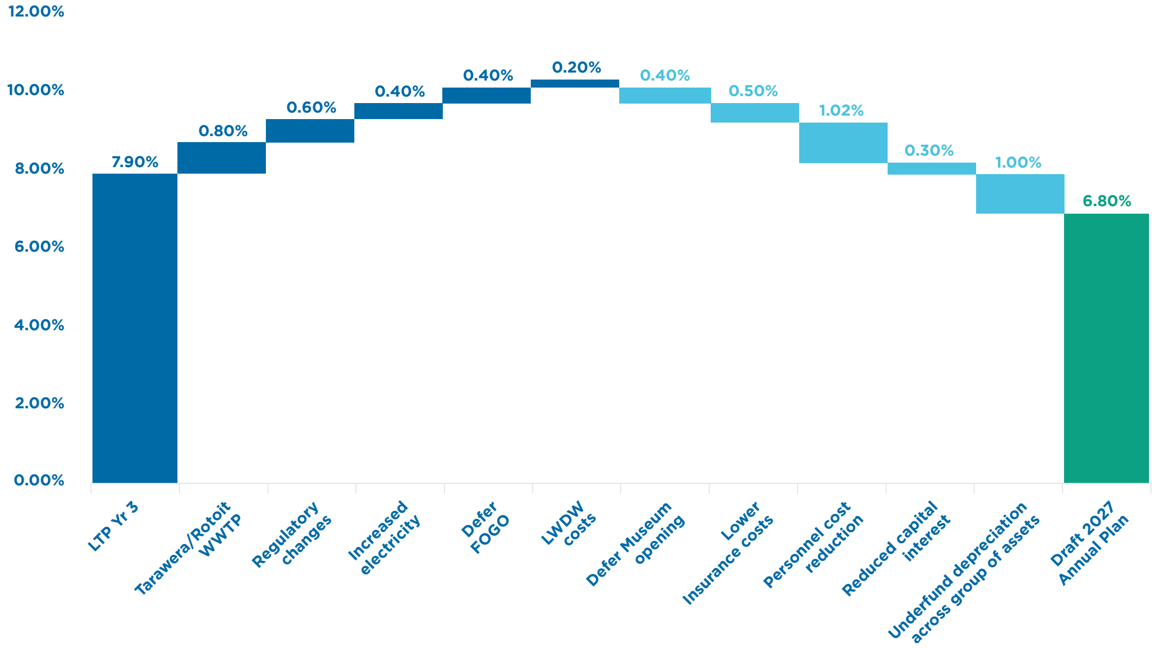
Summary of changes



Title	Rates impact	Description
Tarawera/Rotoiti sewerage scheme	0.80%	Increased operational and maintenance costs resulting from the new sewerage scheme and the connection of additional properties
Regulatory changes	0.60%	Increased operational costs arising from expanded regulatory compliance requirements across animal control and licensing activities.
Electricity costs	0.40%	Following the expiry of Council's five-year fixed price contract, this increase reflects cost escalations that were previously absorbed under that contract and not reflected in pricing.
Defer of FOGO	0.40%	The deferral of the FOGO service resulted in costs being recognised in the 2026/2027 year, with a slight increase driven by inflationary pressures.
Local Water Done Well	0.20%	Changes arising from local government water services reforms have increased infrastructure and compliance costs which has put pressure on rates.
Defer Museum opening	-0.40%	Re-opening of the Rotorua Museum was deferred due to the scale and complexity of earthquake strengthening and restoration works, cost escalation and the need to align construction completion with operational and exhibition readiness.
Lower insurance premiums	-0.50%	Insurance premiums were lower due to a softening insurance market and a collaborative approach to market engagement undertaken with Co-Lab.
Personnel cost reductions	-1.02%	A series of decisions were made to achieve savings in the staff budget across RLC, including removal of moderate service level risk vacancies and capping the staff budget increase at 2%.
Reduced capital interest	-0.30%	Aligning the capital delivery programme to a more achievable level reduced the need for debt drawdown and resulted in lower interest costs.
Unfund depreciation	-1.00%	A decision was made to temporarily unfund depreciation by 1% across a group of assets to provide short-term relief for ratepayers, to be reconsidered as part of the LTP process.

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Rates capping proposal

Central Government has proposed a target range of between 2% and 4% on increases in general and targeted rates from 2029 (excluding three waters services). While this is not yet legislation, Council is already working within the spirit of the proposal.

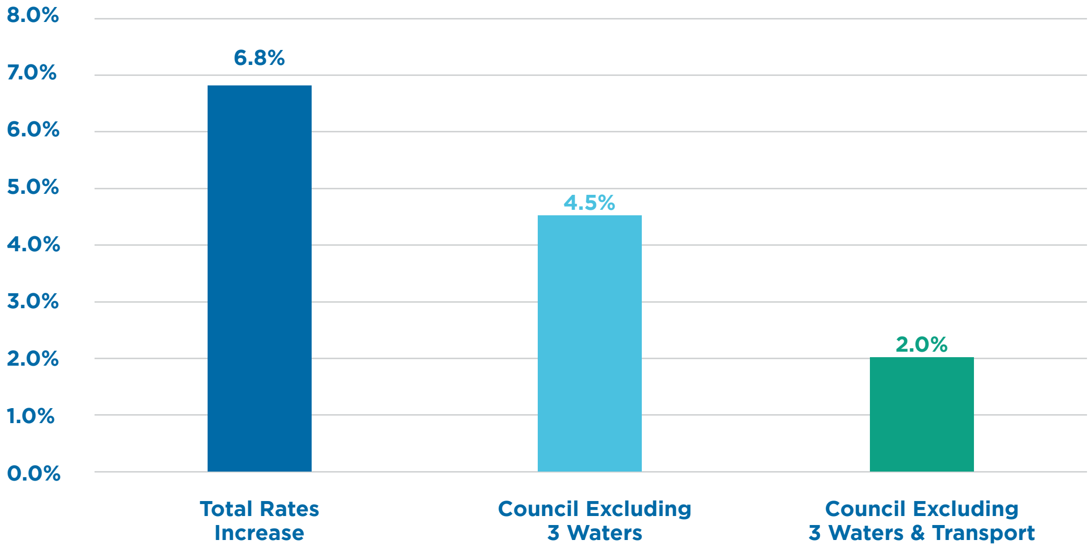
Approximately 2.4% of the proposed rates increase for 2026/2027 relates to three waters services, which would be excluded from the proposed cap.

Costs for the remainder of Council's services are generally tracking in line with inflation and remain within the rates cap signalled by Central Government.

The graph below highlights that core services, infrastructure, three waters and transport make up the largest share or rates due to the cost of constructing, operating and maintaining core infrastructure, as well as the debt and interest costs associated with major projects.

Rates Increase 2026/2027

For indicative rating examples see page 66



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NGĀ MAHI MATUA KA WHAKATUTUKIHIA I TE TAU TUATORU O TE MAHERE PAE TAWHITI
KEY WORK COUNCIL WILL DELIVER IN YEAR THREE OF THE LTP

Council's main focus for the 2026/2027 financial year is to continue delivering the major projects and work programmes set out in the LTP. A significant portion of investment is directed toward core infrastructure such as water supply, wastewater, stormwater and transport operations.

Council will begin preparing the 2027-2037 Long-term Plan alongside other key workstreams that will progress during the next 12 months, many of which the community has or will have opportunities to contribute to.

These include:

- **Developing the 2027-2037 Long-term Plan** – including reviews of levels of service and fees and charges.
- **Responding to Central Government reforms** – with upcoming changes assessed and incorporated into Council's work programme as required.
- **Rolling out the new inner city parking system** – launching 1 July 2026, with parking services brought back in-house and new technology provided by Orikan. Changes will include updated payment options, simplified zones and fee adjustments, with details shared as they are confirmed.
- **Introducing Food Organic and Green Organic (FOGO) kerbside collections** – starting 1 July 2026 in urban and primarily residential areas with FOGO collections weekly and general waste moving to fortnightly collection.
- **Progressing Water Services planning** – following approval of Council's Water Services Delivery Plan, work continues to assess the viability of a potential multi-council grouping with Kawerau, Ōpōtiki and Whakatāne for long-term delivery of three waters services.
- **Developing a district-wide property strategy** – to guide how Council-owned land and buildings are managed, maintained and used and to identify opportunities for consolidation, repurposing or divestment.
- **Determining a long-term solution for recovered water** – with a working group including community and mana whenua representatives assessing options for managing recovered water from the upgraded city wastewater treatment plant.

This work will help shape the next LTP, which will be adopted in June 2027 with opportunities for the community to influence future priorities as part of development of the 10-year plan.

The 2026/2027 Annual Plan remains closely aligned with what was agreed in the current LTP, while broader direction-setting will occur through the upcoming LTP process.

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TE HŌTAKA WHAKATŪHANGA
CAPITAL WORKS PROGRAMME

Council has set a capital works programme of $102 million for the 2026/2027 financial year. This investment supports the delivery of key projects and ensures our core infrastructure continues to meet the needs of a growing district.

Borrowing spreads the cost of major capital projects over the generations who will use and benefit from these assets, supporting fairness and affordability.

For 2026/2027, Council will borrow $35 million to deliver the planned capital works programme. Council's debt limit is set at no more than 2.5 times annual revenue (a 250% debt-to-revenue ratio), and the forecast ratio for 2026/2027 is approximately 217%.

Key projects that will continue or begin in 2026/2027 include:

- Infrastructure investment for growth (stormwater projects to protect the community and cater for growth)
- Upgrading of our city wastewater treatment plant
- Rotorua Museum seismic strengthening

Approximately $49 million is allocated to replacing major infrastructure assets that are reaching the end of their life. This renewal work is essential to keep services running reliably and ensure we are taking good care of our assets.

Within the capital works programme, some major projects will continue or progress in 2026/2027. These represent significant long-term investment in the district's infrastructure and community facilities.

Rotorua Wastewater Treatment Plant

The upgrade of the city wastewater treatment plant, a multi-million programme underway since 2022, will continue through 2026/2027. The project will improve environmental performance, increase treatment capacity and support future growth. Council is also assessing long-term options for managing recovered water (treated wastewater), supported by a working group established in 2025. The focus is on commissioning and starting the one-year performance testing period.

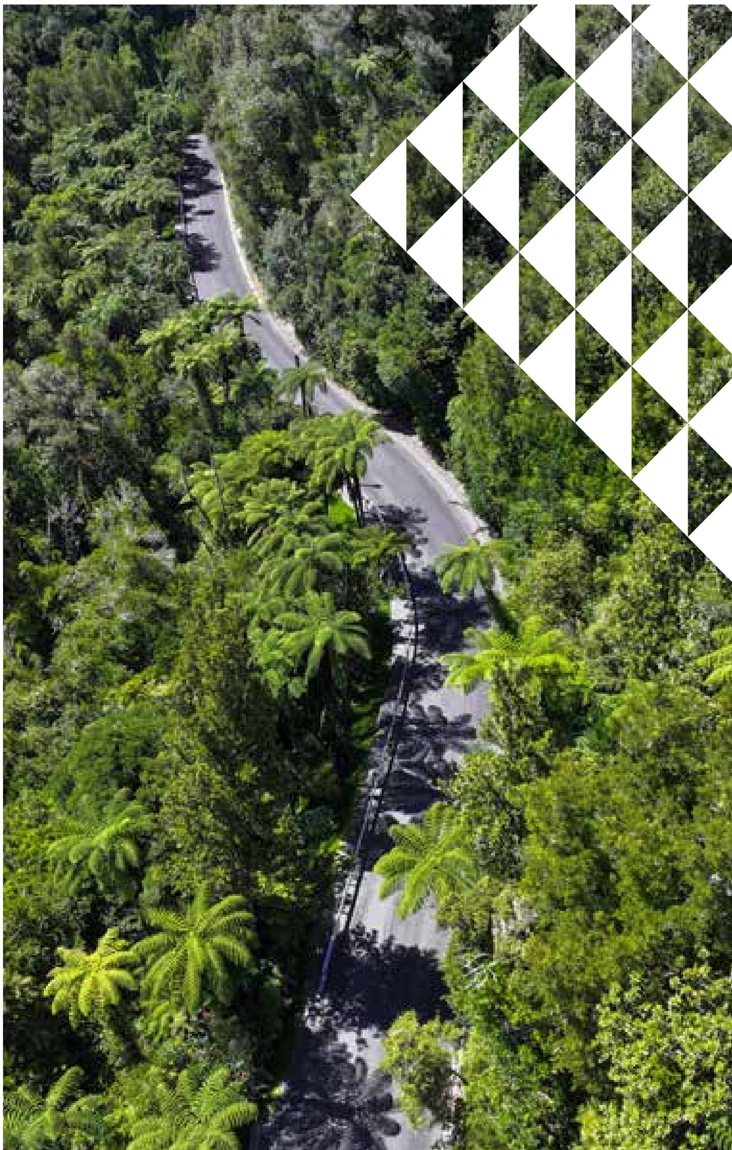
Rotorua Museum – Te Whare Taonga o Te Arawa

Seismic strengthening of the Rotorua Museum will continue in 2026/2027. Construction began in 2024 and is on track for completion in September 2026, with the Museum scheduled to reopen in 2028. For 2026/2027, $7 million is budgeted to complete construction so exhibition fit-out can begin in 2027.

The construction work is fully funded, with Council contributing $15.5 million alongside major funding partners including Kānoa RDU, Rotorua Trust, Manatū Taonga, Lotteries, Bay of Plenty Regional Council and NZCT.

Infrastructure investment for growth

The Infrastructure Investment for Growth programme will continue to progress the delivery of critical stormwater infrastructure across western and central catchments in Rotorua to enable housing development and reduce flood risk. The programme has been refined to focus on more effective, catchment-based solutions, including upgrades to the western and central network and enhanced detention and conveyance systems across the western area. Delivery is aligned with development timelines and landowner engagement, with key components of the programme scheduled to progress through detailed design and early construction during 2026/2027. The programme is jointly funded through central government investment and Council contributions and is expected to enable more than 3,000 homes while providing long-term resilience to flooding and supporting sustainable urban growth.



Council is proposing a capital works programme of $102 million for 2026/2027.

Activity		Budget 2026/2027
Community Leadership		**11,477,883**
Fleet Purchases	Renewal	3,437,574
Civic Centre Renewals	Renewal	2,718,966
Digital Customer Enhancements	Renewal	1,237,833
Information Solutions Improvements	Renewal	1,080,891
Information Technology Renewals	Renewal	755,426
Pensioner Housing Renewals	Renewal	642,221
I-site Renewals	Renewal	461,711
Information Technology Enhancements	LOS	286,278
Devolved Funding	LOS	250,250
CCTV Enhancements	LOS	108,851
Corporate Strategic Projects	LOS	87,081
Recycle Centre Structures	LOS	68,744
CCTV Strategic Roadmap	Growth	65,311
Community Halls Renewals	Renewal	59,651
Internal CCTV Renewals	Renewal	54,425
Infracore Building Renewals	Renewal	51,301
Leased Property on Reserves	Renewal	51,301
Commercial Property Renewals	Renewal	30,781
Waikite Valley Thermal Pools Renewal	Renewal	29,346
Community Safety		**369,369**
Animal Control Asset Renewals	Renewal	369,369
District Development & Regulatory		**65,311**
Inner City Renewals	Renewal	65,311

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Spaces, Places and Recreation		20,123,149
Rotorua Museum Seismic Strengthening	LOS	8,042,836
Rotorua Museum Exhibition	Renewal	3,996,981
Parks Structures Renewals	Renewal	2,997,000
Library Building Renewals	Renewal	1,436,435
Energy Events Centre Renewals	Renewal	820,820
Reserve Enhancements	LOS	541,067
Public Toilet Renewals	Renewal	457,921
Sir Howard Morrison Renewals	Renewal	359,109
Rotorua Museum and Offsite Renewals	Renewal	333,245
Active Recreation Enhancement	LOS	270,788
Sportsdrome Renewals	Renewal	205,205
Chapel - Sala Street	LOS	200,000
Reserves Erosion Control	LOS	162,320
Aquatic Centre Renewals	Renewal	108,851
Library Equipment Renewals	Renewal	51,301
Cemetery Developments and Improvements	LOS	44,732
Street Flag Replacement	LOS	41,363
Arts and Culture Renewals	Renewal	32,655
Historic Buildings Renewals	Renewal	20,521

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Activity		Budget 2026/2027
Stormwater		**28,603,790**
Stormwater Infrastucture Investment for Growth	Growth	21,700,570
Stormwater Network Renewal	Renewal	3,354,901
Stormwater Network Expansion	Growth	2,215,490
Stormwater Network Enhancements	LOS	1,332,830
Transport Infrastructure		**14,326,666**
Transport Subsidised Renewals	Renewal	9,620,187
Minor Safety Improvements	LOS	2,386,662
Unsubsidised Transport Renewals Program	Renewal	1,065,641
Rural Seal Extensions	LOS	689,723
Transport - Support for Growth	Growth	218,960
Parking Building	Renewal	153,904
Maori Roadlines and Unformed Roads	LOS	131,376
Land Acquisitions	LOS	60,214
Wastewater		**17,824,941**
Wastewater Network Renewals	Renewal	6,709,802
District Sewerage Scheme Enhancements	LOS	6,393,390
Wastewater Treatment Plant Upgrade	LOS	2,200,000
Wastewater Network Expansion	Growth	1,321,749
Recovered Water	Growth	1,200,000
Water		**9,526,521**
District Water Supply Renewal	Renewal	6,213,351
District Water Supply Enhancements	LOS	2,598,721
District Water Supply Expansion	Growth	643,950
Laboratory Renewals	Renewal	70,500
Grand Total		**102,317,631**

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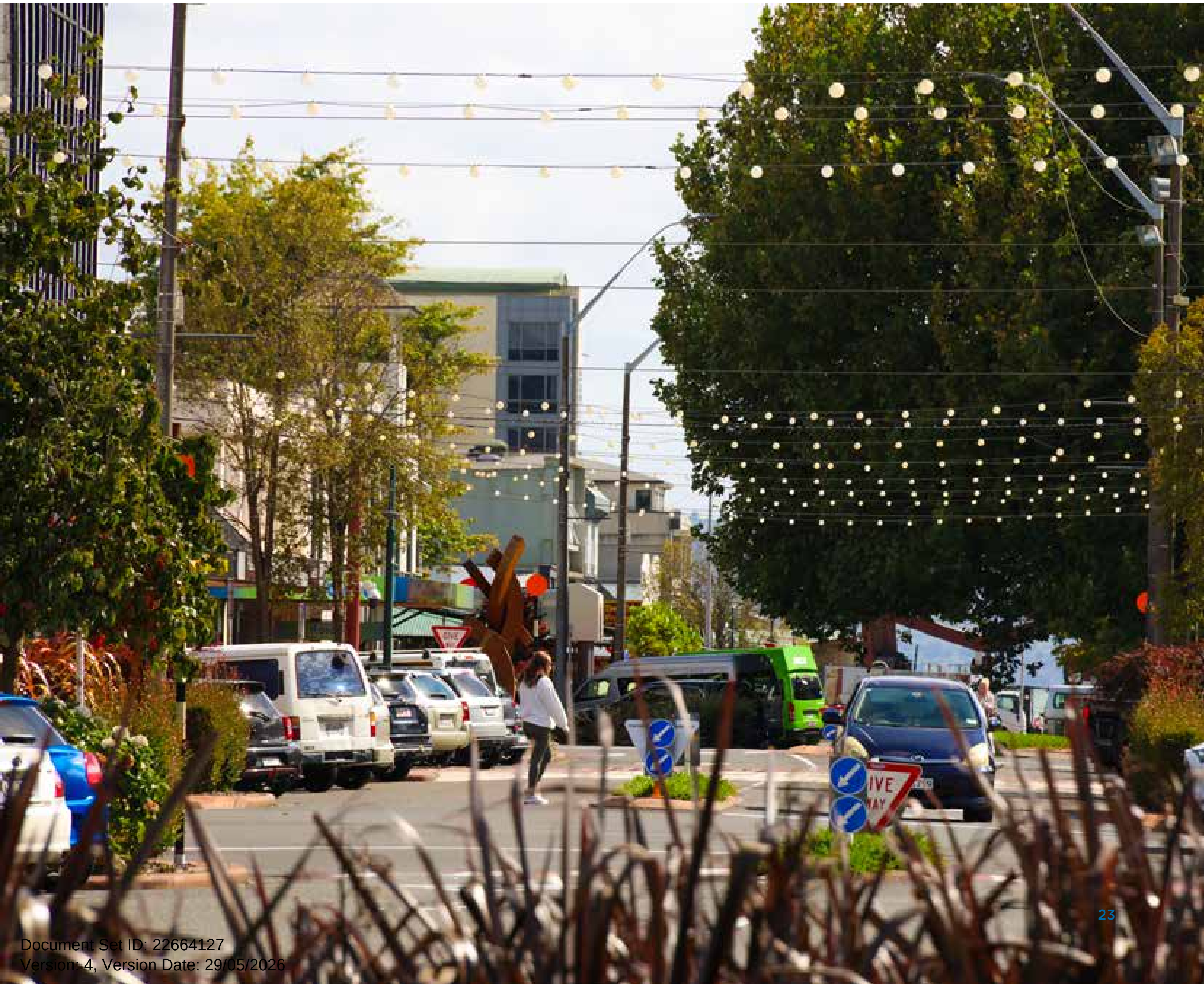
KO TĀ TE KAUNIHERA AO HE AO HURIHURI
COUNCIL'S OPERATING ENVIRONMENT:

AT A GLANCE

	Annual Plan 2026/2027
Rates	6.8%
Debt	$35 Million
Capital Programme	$102 Million
Capital Programme	
Renewals	$49 Million
Level of Service	$26 Million
Growth	$27 Million



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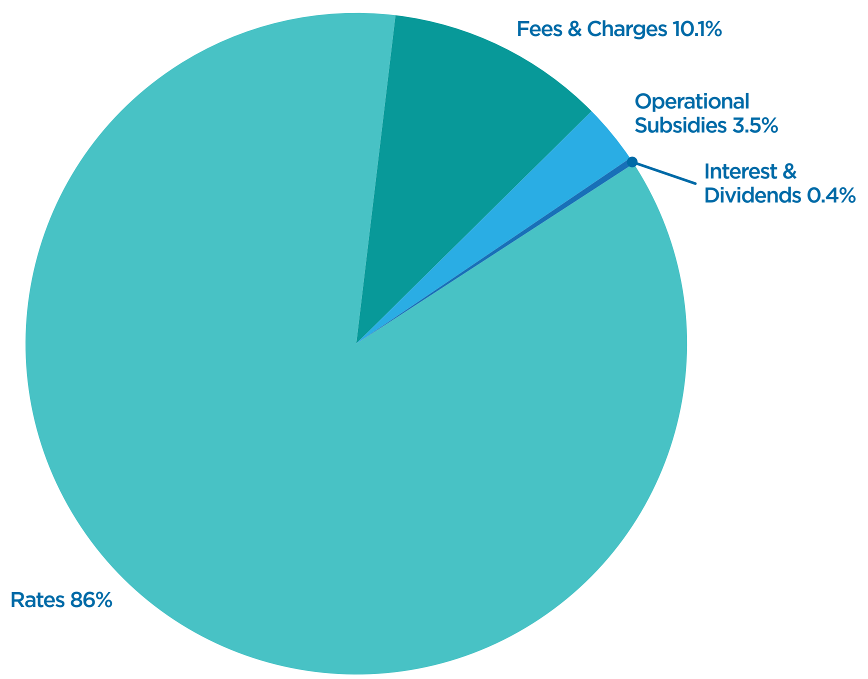
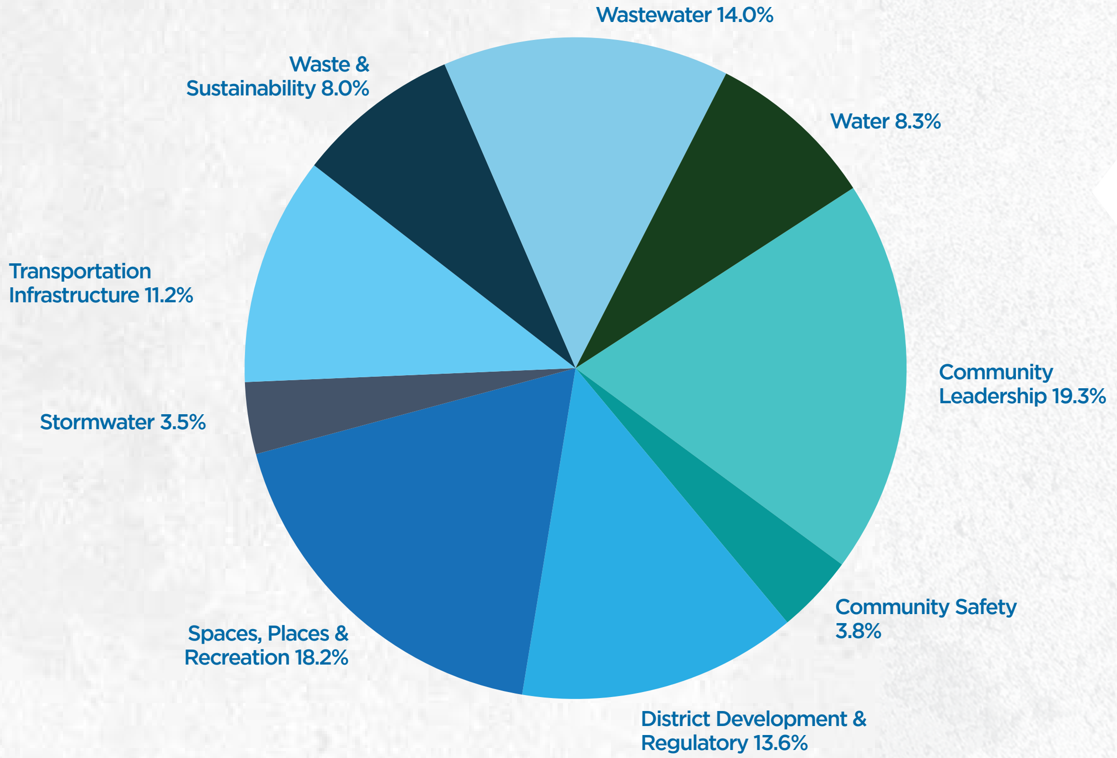
WHERE COUNCIL'S MONEY COMES FROM



WHAT YOUR MONEY PAYS FOR



The graphs above provide a high-level view of how Council's work is funded and where investment is directed in 2026/2027.

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Fees and charges

Council reviewed its fees and charges and approved increases broadly in line with inflation and updated cost recovery requirements. These adjustments were made to ensure that charges continue to reflect the actual cost of providing services, while remaining consistent with Council's Funding and Financial Policies.

In setting fees and charges, Council has considered the principles of transparency, fairness and prudent financial management, as required under the Local Government Act 2002, ensuring that costs are appropriately allocated between users of services and the wider community.

The updated fees and charges for the 2026/2027 financial year form part of this Annual Plan with a complete list available on Council's website for easy reference.

Building on this, the next section presents the Financial Impact Statements for the whole of Council and for each activity, showing how these funding decisions translate into practice. There are no significant or material changes to the activities, or to the levels of service and performance measures set out in the LTP.

More detail about these activities and related Key Performance Indicators can be found in the Long Term Plan at rotorualakescouncil.nz

To see how we performed last financial year, the results for each group are available in our Annual Report on our website.

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FUNDING IMPACT STATEMENT – WHOLE OF COUNCIL

Rotorua Lakes Council: Funding Impact Statement (whole of council)	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	93,440	101,332	98,673
Targeted Rates	66,488	70,831	72,812
Subsidies and grants for operating purposes	5,432	5,696	6,936
Fees and charges	13,064	16,766	9,133
Interest and dividends from investments	579	633	742
Local authorities fuel tax, fines, infringement fees, and other receipts	6,825	7,154	11,021
Total Operating Funding (A)	**185,829**	**202,412**	**199,317**
Applications of operating funding			
Payments to staff and suppliers	128,096	139,522	139,415
Finance costs	21,787	26,219	22,299
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**149,883**	**165,741**	**161,714**
Surplus (deficit) of operating funding (A-B)	**35,946**	**36,671**	**37,603**
Sources of capital funding			
Subsidies and grants for capital expenditure	61,578	59,982	24,238
Development and financial contributions	9,609	9,530	6,052
Increase (decrease) in debt	37,742	38,455	35,039
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**108,929**	**107,967**	**65,329**
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	38,875	57,649	27,366
• to improve the level of service	65,285	47,053	25,897
• to replace existing assets	41,208	40,481	19,054
Increase (decrease) in reserves	-	(545)	29,773
Increase (decrease) of investments	(494)	-	841
Total applications of capital funding (D)	**144,875**	**144,638**	**102,932**
Surplus (deficit) of capital funding (C-D)	**(35,946)**	**(36,671)**	**(37,603)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**

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COMMUNITY LEADERSHIP

Community leadership is about setting the future direction and priorities for the district through good governance, partnerships, community advocacy and informed and inclusive decision making. Our leadership is underpinned by services that support to facilitate the effective and efficient delivery of all Council services.

Community Leadership: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	14,059	13,521	12,648
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	61
Fees and charges	1,489	1,670	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,205	1,416	3,587
Interest and dividends from investments	145	-	308
Internal charges and overheads recovered	25,839	24,899	24,105
Total Operating Funding (A)	**42,737**	**41,506**	**40,710**
Applications of operating funding			
Payments to staff and suppliers	31,198	31,318	32,900
Finance costs	2,657	2,487	1,557
Internal charges and overheads applied	1,862	1,788	1,633
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**35,718**	**35,593**	**36,090**
Surplus (deficit) of operating funding (A-B)	**7,020**	**5,913**	**4,620**
Sources of capital funding			
Subsidies and grants for capital expenditure	1,903	563	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	3,814	3,278	7,472
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**5,717**	**3,841**	**7,472**
Applications of Capital Funding			
Capital expenditure			
• to meet additional demand	-	-	65
• to improve the level of service	1,893	1,450	801
• to replace existing assets	9,937	7,449	(19,389)
Increase (decrease) in reserves	-	-	29,773
Increase (decrease) of investments	906	855	841
Total applications of capital funding (D)	**12,736**	**9,754**	**12,092**
Surplus (deficit) of capital funding (C-D)	**(7,020)**	**(5,913)**	**(4,620)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**

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COMMUNITY SAFETY

To ensure people feel safe in public spaces and places through partnerships, visibility and enforcement to support a thriving central business district. Safety is about ensuring Rotorua is a place where people feel safe and are protected from risks to their health and wellbeing. We want to make sure our public places are safe for the people who use them and legal standards are met. We aim to meet our legal obligations to residents' safety by ensuring compliance with public health and safety regulations.

Community Safety: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,421	4,116	5,009
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	11	11	86
Fees and charges	2,259	2,368	1,669
Local authorities fuel tax, fines, infringement fees, and other receipts	114	119	463
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**5,805**	**6,614**	**7,227**
Applications of operating funding			
Payments to staff and suppliers	4,405	5,210	5,786
Finance Costs	52	107	16
Internal charges and overheads applied	1,299	1,260	1,380
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**5,756**	**6,577**	**7,183**
Surplus/(Deficit) of Operating Funding (A - B)	**50**	**37**	**44**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(23)	(37)	325
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**(23)**	**(37)**	**325**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	27	-	369
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**27**	**-**	**369**
Surplus/(Deficit) of Capital Funding (C - D)	**(50)**	**(37)**	**(44)**
Funding Balance ((A - B) + (C - D))	**-**	**-**	**-**

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DISTRICT DEVELOPMENT AND REGULATORY

District Development & Regulatory is about planning that supports district growth through inflll and new suburbs, while ensuring Rotorua's unique environment is protected. We aim to meet our regulatory requirements to ensure building activity in the district supports safe, sustainable housing and commercial solutions in response to Rotorua's growing population. We want to ensure developers have accurate advice and information to help them through the regulatory processes

District Development & Regulatory: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	8,625	9,415	12,397
Targeted Rates	9,357	7,796	7,155
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,158	5,412	5,833
Local authorities fuel tax, fines, infringement fees, and other re-ceipts	396	896	149
Interest and dividends from investments	434	-	434
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**24,969**	**23,519**	**25,969**
Applications of operating funding			
Payments to staff and suppliers	20,737	19,497	21,545
Finance Costs	959	841	1,208
Internal charges and overheads applied	2,712	2,619	2,765
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**24,408**	**22,957**	**25,518**
Surplus/(Deficit) of Operating Funding (A - B)	**562**	**562**	**451**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1,900)	(1,897)	(386)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**(1,900)**	**(1,897)**	**(386)**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	62	65	65
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	(1,400)	(1,400)	-
Total Applications of Capital Funding (D)	**(1,338)**	**(1,335)**	**65**
Surplus (deficit) of capital funding (C - D)	**(562)**	**(562)**	**(451)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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TRANSPORT INFRASTRUCTURE

To provide a safe and efficient transport network that supports the district's economy, provides access for utilities, supports the facilitation of events and other activities, promotes road safety and encourages the use of other sustainable forms of travel.

Transport Infrastructure: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	13,095	13,409	16,022
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	4,772	5,004	5,075
Fees and charges	134	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	3,669	3,844	3,606
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**21,670**	**22,257**	**22,703**
Applications of operating funding			
Payments to staff and suppliers	11,722	12,148	13,218
Finance Costs	3,090	3,196	4,564
Internal charges and overheads applied	3,289	3,144	3,140
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**18,102**	**18,488**	**20,922**
Surplus/(Deficit) of Operating Funding (A - B)	**3,568**	**3,769**	**3,781**
Sources of capital funding			
Subsidies and grants for capital expenditure	5,927	7,237	7,314
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,171	2,938	3,232
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**8,098**	**10,175**	**10,546**
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	206	216	219
- to improve the level of service	1,756	3,211	3,268
- to replace existing assets	9,704	10,517	10,840
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**11,666**	**13,944**	**14,327**
Surplus/(Deficit) of Capital Funding (C - D)	**(3,568)**	**(3,769)**	**(3,781)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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WASTEWATER

To protect and promote public health and minimise the impact of communities on the environment.

Wastewater: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	32,607	35,822	37,959
Subsidies and grants for operating purposes	-	-	-
Fees and charges	774	814	12
Local authorities fuel tax, fines, infringement fees, and other receipts	10	10	17
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**33,390**	**36,646**	**37,988**
Applications of operating funding			
Payments to staff and suppliers	14,755	15,557	16,289
Finance Costs	4,521	6,551	6,418
Internal charges and overheads applied	3,788	3,664	3,492
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**23,064**	**25,772**	**26,199**
Surplus/(Deficit) of Operating Funding (A - B)	**10,326**	**10,874**	**11,789**
Sources of capital funding			
Subsidies and grants for capital expenditure	15,859	-	1,000
Development and financial contributions	3,447	3,419	1,107
Increase (decrease) in debt	6,487	6,754	3,929
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**25,793**	**10,173**	**6,036**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	4,967	3,969	2,522
- to improve the level of service	24,888	10,490	8,593
- to replace existing assets	6,264	6,588	6,710
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**36,119**	**21,047**	**17,825**
Surplus/(Deficit) of Capital Funding (C - D)	**(10,326)**	**(10,874)**	**(11,789)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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SPACES, PLACES & RECREATION

Spaces, Places and Recreation is about the creation of a sense of place, building identity and pride. These services bring our people together, enhancing activity and promoting the social and cultural wellbeing of our district. We aim to provide a range of activities and experiences in our district to contribute to a thriving community.

Spaces, Places & Recreation: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	44,173	48,363	41,030
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	350	367	146
Fees and charges	2,108	6,695	-
Local authorities fuel tax, fines, infringement fees, and other receipts	513	539	2,082
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**47,144**	**55,964**	**43,258**
Applications of operating funding			
Payments to staff and suppliers	23,270	31,778	21,695
Finance Costs	7,028	7,764	4,621
Internal charges and overheads applied	8,179	7,845	7,803
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**38,476**	**47,387**	**34,120**
Surplus/(Deficit) of Operating Funding (A - B)	**8,668**	**8,577**	**9,138**
Sources of capital funding			
Subsidies and grants for capital expenditure	20,111	15,339	9,524
Development and financial contributions	-	-	1,553
Increase (decrease) in debt	10,948	9,102	(92)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**31,059**	**24,441**	**10,985**
Applications of Capital Funding			
- to meet additional demand	-	-	
- to improve the level of service	32,131	25,993	9,303
- to replace existing assets	7,595	7,025	10,820
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	39,727	33,018	20,123
Surplus/(Deficit) of Capital Funding (C - D)	**(8,668)**	**(8,577)**	**(9,138)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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STORMWATER

To manage the drainage of excess rainfall so that properties and people are protected from potential food damage and to mitigate the adverse effects of stormwater run-off on the district's lakes and waterways.

Stormwater: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	7,041	9,061	8,375
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	35	37	14
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Internal charges and overheads recovered	-	-	837
Total Operating Funding (A)	**7,076**	**9,098**	**9,227**
Applications of operating funding			
Payments to staff and suppliers	2,147	2,016	3,012
Finance Costs	1,667	3,097	2,061
Internal charges and overheads applied	1,389	1,351	1,502
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**5,203**	**6,464**	**6,576**
Surplus/(Deficit) of Operating Funding (A - B)	**1,873**	**2,634**	**2,651**
Sources of capital funding			
Subsidies and grants for capital expenditure	17,780	36,844	6,400
Development and financial contributions	4,627	4,589	2,187
Increase (decrease) in debt	10,674	13,023	17,366
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**33,081**	**54,456**	**25,953**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	30,987	52,588	23,916
- to improve the level of service	835	1,208	1,333
- to replace existing assets	3,132	3,294	3,355
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**34,954**	**57,090**	**28,604**
Surplus/(Deficit) of Capital Funding (C - D)	**(1,873)**	**(2,634)**	**(2,651)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

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WASTE AND SUSTAINABILITY

Targeted rate for Waste Facilities and Kerbside Collections (excluding FOGO): This targeted rate is differentiated based on location, use of the rating unit, and the provision or availability of the service. It is applied either per separately used or inhabited part (SUIP) for rating units receiving the service, or per rating unit where the service is available ("serviceable").
Targeted Rate for FOGO Kerbside Collection: This targeted rate is determined based on the location of the rating unit, the availability of the service, and the use of the property. It is a fixed amount per rating unit, differentiated between inner city food premises and all other properties to which the service applies.

Waste and Sustainability: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,026	3,448	3,193
Targeted Rates	9,378	10,672	9,887
Subsidies and grants for operating purposes	299	314	1,567
Fees and charges	(148)	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	672	456	581
Internal charges and overheads recovered	-	-	-
Total Operating Funding (A)	**13,228**	**14,890**	**15,228**
Applications of operating funding			
Payments to staff and suppliers	12,136	13,807	14,208
Finance Costs	-	-	(36)
Internal charges and overheads applied	807	799	835
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**12,942**	**14,606**	**15,007**
Surplus/(Deficit) of Operating Funding (A - B)	**285**	**284**	**221**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(285)	(284)	(221)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**(285)**	**(284)**	**(221)**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-		-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**-**	**-**	**-**
Surplus/(Deficit) of Capital Funding (C - D)	**(285)**	**(284)**	**(221)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**

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WATER

We provide a cost-effective, constant, adequate, sustainable and high quality supply of water to three urban supply areas, five residential supply areas and two farming supply areas. The reticulated schemes are a network of about 761km of pipes supplying properties with water through approximately 24,786 connections. We undertake work to assess and where appropriate, plan for, water supply provision to other areas of the district. Our public water supply is provided to domestic, commercial, industrial, and rural communities to ensure public health. Our commercial and industrial water users are metered as well as the rural users. The three urban schemes (Central, Eastern and Ngongotahā) supply a total of 78% of all water demand within the district.

Water: Funding Impact Statement	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	15,146	16,542	17,811
Subsidies and grants for operating purposes	-	-	-
Fees and charges	255	19	1,622
Local authorities fuel tax, fines, infringement fees, and other receipts	246	259	519
Internal charges and overheads recovered	-	-	518
Total Operating Funding (A)	**15,647**	**16,820**	**20,469**
Applications of operating funding			
Payments to staff and suppliers	7,727	8,192	10,762
Finance Costs	1,812	2,175	1,889
Internal charges and overheads applied	2,514	2,429	2,911
Other operating funding applications	-	-	-
Total Applications of Operating Funding (B)	**12,054**	**12,796**	**15,562**
Surplus/(Deficit) of Operating Funding (A - B)	**3,593**	**4,024**	**4,908**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,535	1,522	1,207
Increase (decrease) in debt	5,856	5,577	3,412
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	**7,391**	**7,099**	**4,619**
Applications of Capital Funding			
Capital Expenditure:			
- to meet additional demand	2,714	878	644
- to improve the level of service	3,781	4,700	2,599
- to replace existing assets	4,489	5,545	6,284
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total Applications of Capital Funding (D)	**10,985**	**11,123**	**9,527**
Surplus/(Deficit) of Capital Funding (C - D)	**(3,594)**	**(4,024)**	**(4,908)**
Funding balance ((A-B)+(C-D))	**-**	**-**	**-**

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TE TAKE O NGĀ TĀUAKĪ PŪTEA
PURPOSE OF FINANCIAL STATEMENTS

General information

The prospective financial statements are for Rotorua Lakes Council, the parent only. The Council publishes group accounts for the annual report. For the purpose of the Council's Long-term Plan (LTP), only the parent accounts are relevant for public consultation. This prospective financial information has been prepared to meet the requirements of the Local Government Act 2002. This information may not be suitable for use in any other context. These prospective financial statements are for the period 1 July 2026 to 30 June 2027. The actual results achieved for the period covered by this plan are likely to vary from information presented in this document, and the variations may be material. The reforecast statement of financial position as at 30 June 2026 has been used to give an opening position for the prospective statement of financial position. The elected council is responsible for the prospective financial information presented in this document, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. The prospective financial statements comply with Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements. The council does not intend to update the prospective financial statements subsequent to presentation.

Funding impact statements

Funding impact statements are required under the Local Government Act 2002 and conform to clause 5 of the Local Government (Financial Reporting) Regulations 2011. They cover the one year period from 1 July 2026 to 30 June 2027, and outline the council's sources of funding and plans to apply them. Generally accepted accounting practice does not apply to the preparation of the funding impact statements, as stated in section 111(2) of the Local Government Act. Key divergences from generally accepted accounting practice are the exclusion of depreciation in all funding impact statements and the inclusion of internal revenue and expenditure.

Prospective statement of comprehensive revenue and expense

This financial statement discloses the net surplus or deficit and the components of net surplus (deficit), arising from activities or events during the period that are significant for the assessment of both past and future financial performance.

Prospective statement of changes in equity

This financial statement presents a measure of comprehensive income. Equity is measured as the difference between the total value of assets and total liabilities. Accumulated Equity represents the community's investment in publicly owned assets, resulting from past surpluses.

Prospective statement of financial position

This financial statement provides information about the economic resources controlled by Council. Its capacity to modify those resources is useful in assessing Council's ability to generate cash and/ or provide services in the future. Information about the financing structure is useful in assessing borrowing needs, and how future surpluses and cashflows may be distributed among those with an interest in the Council. The information is also useful in assessing how successful the council is likely to be in raising future finance.

Prospective statement of cashflows

This statement reflects Council's cash receipts and cash payments during the period and provides useful information about Council's activities in generating cash through operations to:

- Repay debt, or
- Re-invest to maintain or expand operating capacity.

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NGĀ TAUĀKĪ PŪTEA
FINANCIAL STATEMENTS

Prospective Statement of Comprehensive Revenue and Expense

Rotorua Lakes Council: Prospective Statement of Comprehensive Revenue Expenditure	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Revenue			
Rates (Excluding metered water)	153,654	165,837	164,515
Targeted Rates for Water Supply	6,274	6,327	6,971
Development and Financial Contributions	9,609	9,530	6,052
Subsidies and Grants (incl Capital)	67,010	65,678	31,174
Other revenue	19,890	23,920	20,154
Finance Income	579	633	742
Gains	-	-	-
Total operating revenue	**257,016**	**271,925**	**229,607**
Expenditure			
Personnel Costs	49,878	43,920	50,807
Depreciation and Amortisation Expense	49,087	49,129	47,972
Other Expenses	78,437	95,816	88,608
Finance Costs	21,787	26,219	22,299
Total operating expenditure	**199,189**	**215,084**	**209,686**
Income tax expenses/(benefit)			
Income Tax Expense	-	-	-
Income tax expenses/(benefit)	**-**	**-**	**-**
Operating Surplus/(Deficit)	**57,827**	**56,841**	**19,921**
Other Comprehensive Income			
Revaluation on Property, Plant and Equipment	23,597	75,938	66,649
Revaluation on Intangibles	-	-	-
Net Change in Fair Value of Investments	-	-	-
Net Change in Fair Value of Hedges	-	-	-
Other comprehensive revenue and expense	**23,597**	**75,938**	**66,649**
Total comprehensive revenue and expense	**81,424**	**132,779**	**86,570**

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Rotorua Lakes Council: Prospective Statement of Changes in Equity	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Balance as at 1 July	1,600,289	1,759,804	1,904,504
Total Comprehensive Income as Stated	81,424	132,780	86,570
Balance at 30 June	**1,681,713**	**1,892,584**	**1,991,074**
Components of Equity			
Accumulated Funds at the end of the year			
Accumulated Funds at the start of the year	704,137	810,612	621,300
Net surplus for the year	57,827	56,842	19,921
Transfers to/(from) reserves	-	-	-
Accumulated Funds at the end of the year	**761,964**	**867,454**	**641,221**
Fair value through equity reserve at the end of the year			
Fair value through equity reserve at the start of the year	20,892	20,892	40,246
Gain/(Loss) of fair value	-	-	-
Fair value through equity reserve at the end of the year	**20,892**	**20,892**	**40,246**
Asset revaluation reserves at the end of the year			
Asset revaluation reserves at the start of the year	866,943	920,912	1,233,090
Gain on revaluations	23,597	75,938	66,649
Asset revaluation reserves at the end of the year	**890,540**	**996,850**	**1,299,739**
Council reserves at the end of the year			
Restricted Equity at the start of the year	8,317	7,390	9,869
Transfers (to)/from reserves	-	-	-
Council reserves at the end of the year	**8,317**	**7,390**	**9,869**
Equity at the end of the year	**1,681,713**	**1,892,586**	**1,991,074**

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Rotorua Lakes Council: Prospective Statement of Financial Position	Annual Plan 2025/2026	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Assets			
Current assets			
Cash & cash equivalents	35,973	10,022	34,746
Debtors & other receivables	39,390	22,904	26,086
Inventories	-	-	658
Derivative Financial Instruments	-	-	-
Assets held for sale		1,761	348
Total Current Assets	**75,363**	**34,687**	**61,838**
Non-current assets			
Loans & Receivables	9,260	9,260	7,721
Property Plant & Equipment	2,108,728	2,359,963	2,392,209
Investment Property	-	-	-
Intangible Assets	172	6,111	2,477
Investment in CCOs and Other Entities	83,439	73,481	73,086
Other Financial Assets	2,950	8,865	27,311
Total Non-current assets	**2,204,549**	**2,457,680**	**2,502,804**
Total Assets	**2,279,912**	**2,492,367**	**2,564,033**
Liabilities			
Current liabilities			
Creditors & Other Payables	52,495	35,183	32,013
Provisions	18	19	90
Employee Benefit Liabilities	370	3,321	5,394
Borrowings	66,000	68,000	68,000
Derivative Financial Instruments	-	-	-
Taxation Payable	-	-	(2,539)
Other Financial Liabilities	-	-	-
Total Current Liabilities	**118,883**	**106,523**	**102,958**
Non-Current Liabilities			
Borrowings	476,989	491,110	467,071
Provisions	2,196	145	2,813
Employee Benefit Liabilities	131	2,003	117
Total Non-Current Liabilities	**479,316**	**493,258**	**470,001**
Total Liabilities	**598,199**	**599,781**	**572,959**
Net Assets	**1,681,713**	**1,892,586**	**1,991,074**
Equity			
Retained earnings			
Accumulated Comprehensive Revenue and Expenses	761,963	867,454	641,271
Restricted Equity	8,317	7,390	9,819
Reserves	911,433	1,017,742	1,299,739
Minority Interest	-	-	-
Fair value through equity reserve	-		40,246
Total Non-Current Liabilities	**1,681,713**	**1,892,586**	**1,991,074**
Total Liabilities	**1,681,713**	**1,892,586**	**1,991,074**

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Rotorua Lakes Council: Prospective Statement of Cashflow	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Net Cashflow Operating Activities			
Receipts from Rates Revenue	159,928	171,561	170,677
Receipts from Customers and Other Services	19,890	23,920	20,154
Receipts from Grants & Subsidies	67,010	65,678	31,174
Goods and Services Tax (Net)	-	-	-
Goods and Services Tax (Net)	579	633	742
Development Contribution	9,609	9,530	6,052
Payments to Suppliers	(78,304)	(94,676)	(88,371)
Payments to Employees	(49,793)	(43,920)	(50,618)
Interest Paid	(21,787)	(26,219)	(22,299)
Income Tax Refund/(Paid)	-	-	-
Net Cashflow Operating Activities	**107,132**	**106,507**	**67,510**

Net Cashflow Investment Activities			
Proceeds from Medium Term Investments	-	-	-
Proceeds from Sale of Property, Plant and Equipment	-	-	-
Proceeds from Community Loan Repayments	1,400	1,400	1,400
Purchase of Other Investments	395	(855)	(841)
Purchase of Property, Plant and Equipment	(146,275)	(145,185)	(69,999)
Loan Advances Made	-	-	-
Purchase of Intangible Assets	-	-	(2,319)
Net Cashflow Investment Activities	**(144,480)**	**(144,640)**	**(71,759)**

Net Cashflow Finance Activities			
Proceeds from Borrowings	103,742	106,455	99,639
Repayment of Borrowings	(66,000)	(68,000)	(66,000)
Net Cashflow Finance Activities	**37,742**	**38,455**	**33,639**
Total movement of cashflow	**394**	**322**	**29,391**

Cash Balance			
Total cash resources at start of the year	35,579	9,699	4,746
Net increase/(decrease) in cash held	**394**	**323**	**29,391**
Cash Balance	**35,793**	**10,022**	**34,137**

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NGĀ PAEROA MATAWHĀITI PŪTEA
FINANCIAL PRUDENCE REGULATIONS

What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned 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 Long Term Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmark

The council meets the rates affordability benchmark if-

- Its planned rates income equals or is less than each quantified limit on rates; and
- Its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (income) affordability

The councils planned rates with a quantified limit on rates contained in the financial strategy included in the long-term plan. The quantified limit is rates as a proportion of total revenue is less than 85%

Rates (increases) affordability

The council's planned rates increases with a quantified limit on rates increases are contained in the financial strategy included in the Long Term Plan. The quantified limit is an average increase of 5% from year 2 to year 10.

Debt affordability benchmark

The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

The council's planned debt with a quantified limit on borrowing contained in the financial strategy included in the Long Term Plan. The quantified limit is that total debt will be lower than 250% of total income.

Disclosure Statement

Benchmark	Limit	Planned	Met
Rates	Less than the planned rate increase per year 3 of the Long Term Plan	7.9%	Yes
- income - increases	Rates as a proportion of total revenue is less than 85% Prevailing rate of inflation applied to cost base	75%	Yes
Debt affordability Benchmark	250%	217%	Yes
Balanced budget Benchmark	100%	107%	Yes
Essential services benchmark	100%	234%	Yes
Debt servicing benchmark	10%	10%	Yes

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BALANCED BUDGET BENCHMARK

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

ESSENTIAL SERVICES BENCHMARK

The council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

DEBT SERVICING BENCHMARK

The council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
The benchmarks and limits are shown in the table below: Because Statistics New Zealand projects the council's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

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HE TAUĀKĪ PĀPĀTANGA TAHUA REITI
RATES FUNDING IMPACT STATEMENT

Rates for 2026/2027

All figures stated include GST.
Amounts to be collected are stated prior to remissions.
To be read in conjunction with the Revenue and Financing Policy.

Disclosure Statement	Capital Value	Land Value
33,163	28,837,844,550	14,322,769,350

General rates

General rate on capital value

Council sets a general rate on capital value on a differential basis, assessed on all rateable land in the district. The general rate funds that part of the general revenues of Council that is not funded by the uniform annual general charge.

The relationship between the differential categories for the general rate and the indicative rate per dollar of capital value is:

Differential categories	Relative Differential	Rate per $ of Capital Value
		2026/2027
1. General Rate – Base	1	0.003736964
2. General Rate – Business	1.72	0.006427579

It is the Council's view that some land uses receive more benefit from, or place more demand on, Council services and/or may have a differing ability to pay rates. The differentials will be determined based on land use (including consideration of land use classifications determined under the Rating Valuation Rules) and location.

The amount to be collected for 2026/2027 is $104,491,718

Definition of differential categories for the general rate on capital value

Base:

Every property not otherwise categorised.

Business:

Every property which is:

- used for any business or industrial purpose, including properties that are advertised for short-term rentals on more than 60 days of the financial year.
- vacant land which is not zoned residential or rural.

Uniform Annual General Charge

Council sets a uniform annual general charge as a fixed amount of $488.75 per rateable rating unit.

The UAGC is set at a level that is determined by Council each year, subject to the maximum allowed under Section 21 of the Local Government (Rating) Act 2002.

The amount to be collected for 2026/2027 is $14,079,944

Targeted Rate for Lakes Enhancement

Council sets a targeted rate for lakes enhancement as a fixed amount of $74.40 per rating unit, on all rateable land in the district excluding rating units within the Waikato region as per Map V. The rate is to contribute to lakes enhancement by way of improving water quality and supports the sewerage activity to achieve water quality outcomes.

The amount to be collected for 2026/2027 is $2,041,751

Targeted Rates for Business and Economic Development

Council sets 2 targeted rates to fund business and economic development on all rating units differentiated on the basis of the use to which the land is put as shown in the table below or for vacant land the activities that are permitted, controlled or discretionary as set out in the district plan (as identified in the tables below) (excluding Kaingaroa Village rating unit 07010 514 01A and Rotorua Lakes Council utilities). This rate contributes to the cost of Economic Projects.

- Rotorua Destination Marketing
- Tourism Rotorua Travel and Information Centre

The relationship between the three differential categories for the purposes of setting these targeted rates in terms of the total revenue to be gathered has been set as follows:

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Targeted Rates for Business and Economic Development

Council sets 2 targeted rates to fund business and economic development on all rating units differentiated on the basis of the use to which the land is put as shown in the table below or for vacant land the activities that are permitted, controlled or discretionary as set out in the district plan (as identified in the tables below) (excluding Kaingaroa Village rating unit 07010 514 01A and Rotorua Lakes Council utilities). This rate contributes to the cost of Economic Projects.

- Rotorua Destination Marketing
- Tourism Rotorua Travel and Information Centre

The relationship between the three differential categories for the purposes of setting these targeted rates in terms of the total revenue to be gathered has been set as follows:

Revenue gathering split for the Business and Economic Development targeted rates	
1. Business: Urban and Rural	73%
2. Industrial	10%
3. Farming	10%
4. Short-term Accommodation	7%
Total revenue to be generated	100%

The amount to be collected for 2026/2027 is $7,750,013

a. Council will set a targeted rate as a fixed amount per rateable rating unit, on a differential basis based on the use of the land or for vacant land the activities that are permitted, controlled or discretionary as set out in the district plan as set out in the table below:

Differential categories	Relative differentials	Rate per rating unit
Business: Urban and Rural	100	217.80
Industrial	100	217.80
Short-term Accommodation	100	217.80
Farming	25	54.45

b. In addition, Council will set a targeted rate in the dollar on capital value set on a differential basis for the following categories of properties, as follows:

Differential categories	Revenue to be collected $	Rate per $ of capital value
Business: Urban and Rural	5,629,131	0.00217046
Industrial	775,001	0.00069916
Short-term Accommodation	775,001	0.00217046
Farming	570,879	0.00018519

The differentiated targeted rate in the dollar on capital value will be set on every rating unit where either:

a. the use of that rating unit falls into one of the four categories described above, for any part of the year (whether that is a principal use or otherwise), and

b. if a rating unit is used for more than one of the uses used to define the differential categories in a financial year, the rate will only be charged once, at the highest applicable rate

If a rating unit has different parts that have separate uses, this rate will apply only to the part of the rating unit allocated to the appropriate category.

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Definition of differential categories for the Business and Economic Development targeted rates

Business, Urban and Rural:

Every property that is zoned urban or rural in the district plan and is used for any business purpose except industrial or farming. This category includes hotels and motels and utilities and their networks.

Short-term Accommodation:

Every rating unit that is used for short-term accommodation, defined as the renting or availability to rent of entire houses or units on the rating unit [that could otherwise be used for residential purposes]:

a. for periods of less than one month (whether or not they are rented as part of one arrangement for more than one month); and

b. where that house or unit is or has been available to rent for more than 60 days of the year.

Industrial:

Every property that is used for industrial purposes.

Farming:

Every property that is used for farming purposes.

Targeted Rate for Refuse Collection and Waste Management Services

Rating for Waste Management Services

Waste Management Services are funded through targeted rates that support Waste Collection, Waste Facilities, and Waste Minimisation Services. These include kerbside refuse, recycling and FOGO collection; operation of Refuse Transfer Stations and the Recycling Centre; management of the Closed Landfill; and delivery of Waste Minimisation Education programmes. The targeted rates ensure these services are delivered to the community in a way that protects public health and the environment.

Targeted Rate for Waste Facilities and Kerbside Collections (excluding FOGO)

Council sets a targeted rate on all rating units within the Rotorua urban rating boundary (Map V) and specified rural areas (Map W), excluding Council reserves. The rate is differentiated based on location, use of the rating unit, and the provision or availability of the service. It is applied either per separately used or inhabited part (SUIP) for rating units receiving the service, or per rating unit where the service is available ("serviceable")."

The rate funds refuse collection, including recycling, and waste management services such as litter bin provision, removal of illegally dumped waste on Council-controlled land, and waste minimisation information and education. The Food Organics and Green Organics (FOGO) kerbside collection service is covered by a separate targeted rate.

The relationship between the differential categories for the waste collection rates and the amount of the rate for the 2026/2027 year is as follows:

Waste Collection	Relative differentials (%)	2026/2027 rate $
The total amount to be collected in 2026/27 is $7,772,857		
Serviced	100	239.41 per SUIP
Serviced (Inner City Business SUIP)	200	478.82 per SUIP
Serviced (Rural)	100	239.41 per SUIP
Serviceable	50	119.71 per rating unit

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Description of Differential Categories for the Refuse Collection and Waste Management Services Rates – Rateable Properties

Serviced:

All rating units that receive the service within the area shown on Map V, excluding rating units within the inner city area identified in Map XA.

Serviced (Inner City Business SUIP)

All rating units used for commercial purposes within the inner city area identified in Map XA.

Serviced (Rural):

All rating units identified on Map W.

Serviceable:

All rating units shown in Map V (Rotorua urban rating boundary) where the service is available to a rating unit, but is not used. This includes any rating units that are vacant (including bare land). It does not allow for voluntary opting out of receiving the service.

Notes: Council reserve tenants will have the option of entering a private contract with Council's contractor if they wish to use the collection service.

Targeted Rate for Food Organics and Green Organics (FOGO) Kerbside Collection

Targeted Rate for FOGO Kerbside Collection

Council sets a targeted rate for the Food Organics and Green Organics (FOGO) kerbside collection service. The rate applies to all rateable properties in the yellow-shaded locations shown on Map X, where the service is provided or available, with a separate category for properties used as food service premises within the inner-city area shown on Map XA.

The rate is determined based on the location of the rating unit, the availability of the service, and the use of the property. It is a fixed amount per rating unit, differentiated between inner city food premises and all other properties to which the service applies.

The targeted rate funds the costs of collection, processing, and service management associated with the Food Organics and Green Organics (FOGO) kerbside collection service.

The relationship between the differential categories for the FOGO rates and the amount of the rate for the 2026/27 year is as follows:

Food Organics and Green Organics (FOGO)	Relative differentials (%)	2026/2027 rate $
The total amount to be collected in 2026/27 is $727,863		
All Others	100	27.52 per rating unit
Inner City Food Businesses	200	55.04 per rating unit
Serviceable	50	13.76 per rating unit

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Description of Differential Categories for the Food Organics and Green Organics (FOGO) Rates – Rateable Properties

Inner City Food Businesses:

All rating units used for food business purposes within the inner city area identified in Map XA.

All Others:

All rating units that receive the service within the area shown on Map X, excluding rating units within the yellow-shaded inner city area identified in Map XA

Serviceable

All rating units where the service is available, but is not used due to the rating unit being vacant (including bare land). It does not allow for voluntary opting out of receiving the service.

Notes: Council reserve tenants will have the option of entering a private contract with Council's contractor if they wish to use the collection service.

Targeted Rates for Water Supply

Council sets targeted rates for water supply to properties, differentiated on the basis of the location of the rating unit, the provision or availability to the rating unit of a water supply and the use to which the rating unit is put. The amount to be collected is $20,322,689. The targeted rates for water supply are as follows:

Water supply (except Kaharoa and Reporoa) (Service areas shown on Map A, Map B , Map C, Map D, Map E, Map F)	Relative differentials (%)	Factor of liability	2026/27 rate $
The amount to be collected for Metered water is estimated to be $8,016,549 General water rate $12,306,140 A differential targeted rate of:			
For rating units within the service areas that are receiving the service	100	Per SUIP	584.27
For Rating units within the service areas to which water supply is available.	50	Per rating unit	292.14
A fixed amount on each connection to a rating unit (and metered).	100	Per connection	584.27
A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied in excess of 56 cubic metres per quarter.		Per cubic metre	2.6083

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Reporoa (Service areas shown on Map H)	Relative differentials (%)	Factor of liability	2026/27 rate $
The amount to be collected is $1,437,075 A differential targeted rate:			
Domestic/Non-Farming rating unit connected.	64	Per connection	383.3115
Farming/Dairy-Factory rating unit connected.	100	Per connection	598.9268
A fixed amount on each metered connection to a Domestic/non-farming rating unit per cubic metre supplied in excess of the 82 cubic metres per quarter	100	Per cubic metre	1.1686
A fixed amount on each metered water connection to a Farming/Dairy factory rating unit per cubic metre supplied in excess of the 207 cubic metres per quarter	64	Per cubic metre	0.7234

Kaharoa (Service areas shown on Map G)	Relative differentials (%)	Factor of liability	2026/2027 rate $
The amount to be collected is $590,262			
A targeted rate of a fixed amount per connection to a rating unit.		Per connection	653.9159
m A targeted rate on each metered connection to a rating unit of a fixed amount per cubic metre supplied to the rating unit.		Per connection	0.8427

Certain Definitions the Water Supply Rates

Connected rating unit:

Is one to which water is supplied from a council water supply service.

Serviceable rating unit:

Is one to which water is not provided, but the whole, or some part of the rating unit is within 100 metres of a council water supply service and is within a water supply area and could be effectively connected to that water supply service.

For the Reporoa water supply:

Domestic/Non-Farming rating unit:

Means a rating unit where the water supply is not subject to water allocation and a corresponding restriction on a flow or time basis. This applies to rating units used primarily for domestic, commercial or industrial excluding the Reporoa Dairy Factory.

Farming/Dairy Factory rating unit:

Means a rating unit used primarily for farming of livestock and also includes the Reporoa Dairy Factory. Such rating units are subject to a daily water allocation restricted on a flow or time basis.

Note: Targeted rates for metered supply are invoiced quarterly by separate invoice.

Leakage: In respect of all metered water supply, where leakage is detected, the amount of water supplied will be determined in accordance with Council's procedure relating to account reassessments.

Targeted rates for sewage disposal

Council sets targeted rates for sewage collection and disposal to properties based on the location of the rating unit (being those rating units located within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, U, Y and Z on a differential basis, based on the provision or availability to the land of sewage disposal services, as follows:

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Sewerage Disposal	Relative differentials (%)	Factor of liability	2026/2027 Rate $
The amount to be collected is $35,181,467			
1. Connected rating unit:			
Connected rating units with 1 to 4 toilets (water closets or urinals).	100	Per WC/urinal	962.08
Connected rating units with 5 to 10 toilets (water closets or urinals).	84	Per WC/urinal	808.15
Connected rating units with 11 or more toilets (water closets or urinals).	76	Per WC/urinal	731.18
2. Serviceable rating unit			
Means the rating units which are serviceable rating units.	49	Per rating unit	471.42

Certain definitions for the sewage disposal rates

Connected rating unit:

Means a rating unit within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, U, Y and Z from which sewage is collected either directly or by private drain to a public sewerage system.

Serviceable rating unit:

Means a rating unit within the service areas shown on Map I, J, K, L, M, N, O, P, Q, R, S, T, U, Y and Z from which sewage is not collected but the rating unit (or part) is within 30 metres of Council's sewerage system and could be effectively connected to the sewerage scheme.

WC/urinal:

Means: a) a water closet; or b) each 1.5 metres or part thereof of urinal; or c) from 1 to 4 wall mounted urinettes.

Note: a rating unit used primarily as a residence for 1 household will be treated as having only 1 water closet or urinal

Targeted Rates for Urban Sewerage Development

Council sets targeted rate for urban sewerage development rate on all rateable land in the area shown on Map V as a fixed amount of $4.05 per rating unit. The rate funds the cost of sewerage capital works in the Ngongotaha, Fairy Springs and Hinemoa Point areas.
The amount to be collected in 2026/27 is $91,842

Targeted Rates for Capital Cost of Sewerage Schemes

Council sets separate targeted rates for the costs of the following sewerage schemes:

- Okawa Bay
- Mourea
- Marama Point
- Amora Lake Resort
- Hinemoa Point
- Brunswick
- Brunswick stages 4 and 6
- Rotokawa
- Lake Okareka/Blue lake
- Okere Falls/Otaramarae/Whangamarino
- Paradise Valley
- Waikuta Marae
- Vision Charitable Trust
- Rotoiti and Rotoma
- Tarawera
- Hell's Gate

The rating units liable for this rate are those in the service areas as identified below.

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	Factor of liability	2026/2027 Rate $
Amora Lake Resort (Rating unit 06961 052 00)		
The amount to be collected is $14,088 A fixed amount per rating unit	Per WC / urinal	14,087.89
Brunswick Stages 4 and 6 (Service areas shown on Map M)		
The amount to be collected is $11,446 A fixed amount on each household unit equivalent (HUE)	Per HUE	336.65
Brunswick (Service areas shown on Map N)		
The amount to be collected is $62,381 A fixed amount on each household unit equivalent (HUE)	Per HUE	700.91
Hinemoa Point (Service areas shown on Map K)		
The amount to be collected is $28,192 A fixed amount on each household unit equivalent (HUE)	Per HUE	569.54
Lake Okareka/Blue Lake (Service areas shown on Map P)		
The amount to be collected is $186,936 A fixed amount on each household unit equivalent (HUE)	Per HUE	1,031.65
Marama Point (Service areas shown on Map Q)		
The amount to be collected is $16,895 A fixed amount on each household unit equivalent (HUE)	Per HUE	268.18
Mourea (Service areas shown on Map J)		
The amount to be collected is $29,685 A fixed amount on each household unit equivalent (HUE)	Per HUE	335.42
Okawa Bay (Service areas shown on Map L)		
The amount to be collected is $10,191 A fixed amount on each household unit equivalent (HUE)	Per HUE	522.63
Okere Falls / Otaramarae / Whangamarino (Service areas shown on Map R)		
The amount to be collected is $118,983 A fixed amount on each household unit equivalent (HUE)	Per HUE	465.14
Paradise Valley (Service areas shown on Map S)		
The amount to be collected is $5,619 A fixed amount on each household unit equivalent (HUE)	Per HUE	432.23
Rotoiti / Rotomā (Service areas shown on Map Y)		
The amount to be collected is $696,971 A fixed amount on each household unit equivalent (HUE)	Per HUE	1,791.70
Rotokawa (Service areas shown on Map T)		
The amount to be collected is $35,233 A fixed amount on each household unit equivalent (HUE)	Per HUE	216.15
Tarawera (Service areas shown on Map Z)		
Stage 1: The amount to be collected is $533,317 A fixed amount on each household unit equivalent (HUE)	Per HUE	1,371.00
Stage 2: The amount to be collected is $533,259 A fixed amount per SUIP for rating units to which Council provides the sewerage service:		
Simplex Duplex Quadruplex	Per SUIP	1,465.00 2,238.37 3,011.75
Waikuta Marae (Service areas shown on Map U)		
The amount to be collected is $2,457 A fixed amount on each household unit equivalent (HUE)	Per HUE	409.56

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Vision Charitable Trust (rating unit 6972 275 04)		
The amount to be collected is $17,872 A fixed amount per rating unit	Per rating unit	17,872.50
Hell's Gate (rating unit 6972 200 01)		
The amount to be collected is $30,749 A fixed amount per rating unit	Per rating unit	30,748.80

These rates fund the capital cost of establishing the schemes over 25 years.

The targeted rates for the respective sewerage schemes are applied only to those properties that have not taken the opportunity to pay their contribution towards the capital costs as an informal single lump sum payment (where available). Those ratepayers who have made or make an informal single lump sum payment will not be liable for the sewerage scheme capital cost targeted rate. Payments of informal single lump sum payments must be received by 15 June prior to 1 July of the first financial year that Council charges a targeted rate for capital costs for the respective sewerage scheme. The option for ratepayers to settle the residual amount of their share of the capital cost of their particular scheme will be available throughout the remaining term of the targeted rate i.e. anytime during the 25 years. This ability exists for all schemes and is provided through a specific remission policy included elsewhere in this plan.

For future developments or connections Council reserves the right to select the funding mechanism(s) that will be used. This may include either of the options referred to above i.e. assessing a targeted rate over a longer period or inviting a capital payment before the service connection is completed.

Definitions for the sewerage rates

Nominated rating units:

Means properties which existed as rating units at the date of commissioning each scheme.

Household unit equivalent (HUE):

Means a household equivalent to enable industrial, commercial and multiple dwelling developments to be included in the calculations. It is used to convert industrial, commercial and multiple dwelling developments to a household equivalent equating to a single dwelling. Where used as the factor to determine a rating unit's liability for a rate, HUE corresponds to the extent of provision of the service to the rating unit.

A minimum of one HUE will apply to all nominated rating units including those where no building exists i.e are vacant. Where multiple dwellings exists, each HUE additional to the primary dwelling will be assessed on the following basis:

Floor Area of Additional building	% Charge/HUE
Less than 40m2	No charge*
0 change to 40m2 to less than 60m2	50% HUE
60m2 to less than 70m2	60% HUE
70m2 to less than 80m2	70% HUE
80m2 to less than 90m2	80% HUE
90m2 to less than 100m2	90% HUE
100m2 or greater	100% HUE or 1 HUE

The first additional building of less than 40m2 will not attract a separate sewerage capital targeted rate or voluntary contribution charge. Any further buildings of less than 40m2 will be assessed a sewerage capital targeted rate or voluntary contribution charge of 50% HUE.

Definition of Separately Used or Inhabited Part of a Rating Unit

Separately used or inhabited part (SUIP):

A separately used or inhabited part of a rating unit means any portion inhabited or used by (the owner/a person other than the owner), and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement. For the purposes of the targeted rate for refuse collection and waste management services – rateable properties for rural properties (outside the urban boundary shown on Map V), this definition is limited to those parts that are inhabited or could be inhabited as residential dwellings.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use

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or inhabitation by a person other than the owner and usually used as such are defined as "used". For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Voluntary Lump Sum Capital Contributions

Council had set amounts for ratepayers who elected to pay one-off voluntary lump sum capital contributions for the capital cost of sewerage schemes.

Lump sum options for all current schemes have expired, however ratepayers may still choose to settle their outstanding contribution at any time. Council offers a specific remission policy for this purpose. Except as stated above, the Council will not accept lump sum contributions in respect of any targeted rate.

Except as stated above, the Council will not accept lump sum contributions in respect of any targeted rate.

Rates Postponement

To cover costs, the following fees and charges are set for the 2026/27 rating year. All fees and charges for this will be added as either a one-off or annual charge as the case may be, to the approved applicant's rate account.

Initial Charges One-Off (plus GST at the prevailing rate)	Charging Unit	2026/2027
Application Fee	One-Off	$91.56

Half Year Interest Charges
Interest calculated on councils marginal borrowing rate 6 monthly on all amounts outstanding

Annual Charges (plus GST at the prevailing rate)	Charging Unit	2026/2027
Annual Account Fee	Annual	$47.15
Administration Fee	Annual	1.00%
Reserve Fund Fee	Annual	0.25%
Property Insurance *	Annual	TBA

Due dates for payment of rates

All rates excluding targeted rates for metered water supply will be payable in four equal instalments by the due dates, as follows:

Instalment	Due Date	Penalty Date
Instalment Number 1	20 August 2026	25 August 2026
Instalment Number 2	20 November 2026	25 November 2026
Instalment Number 3	20 February 2027	25 February 2027
Instalment Number 4	20 May 2027	25 May 2027

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Discount for Prompt Payment

A discount, at a rate set annually, is allowed to any ratepayer who pays the total rates, charges, and levies as specified on the rates assessment (excluding targeted rates for metered water supply charged quarterly), by the due date for the first instalment. The discount for 2026/27 is 2.0 %.

Penalties on Unpaid Rates

Current overdue rates instalments:

- A penalty will be added to any part of an instalment that remains unpaid after the due date for payment of the instalment on the penalty dates above. The penalty will be 10% of the unpaid instalment.

Arrears of rates (including past instalments):

- A further penalty of 10% will be added on 3 July 2026 to rates assessed in any previous financial year and which remain unpaid on 30 June 2026.
- A further penalty of 10% will be added on 11 January 2027 to rates assessed in any previous financial year, plus any previous further penalty, and which remain unpaid on 31 December 2026.

Note: Penalties will not be applied to rating units approved by the Chief Financial Officer in cases where:

- applying penalties would serve to be detrimental to the collection of all or part of the balance of the outstanding rates; or
- applying penalties would only add to what is deemed to be an uncollectable debt; or
- there is a Direct Debit authority to pay the full amount of rates owing by regular payments within the current rating year, and any default is promptly rectified.
- Land is designated 'Māori Freehold land title'; and
- Is under multiple ownership; and
- Is unoccupied

Due dates for payment of Targeted Rates for metered water supply
Targeted rates for metered water supply will be read and invoiced quarterly. The due date for payment for each of the quarters is as follows:

Billing cycle	Billing month	Due date	Due date
May – August	August	25 September 2026	29 September 2026
August – November	November	20 December 2026	12 January 2027
November – February	February	25 March 2027	29 March 2027
February – May	May	25 June 2027	29 June 2027

Penalties on Unpaid Water Invoices

- A penalty will be added to any part of a current invoice that is not paid by its due date and remains unpaid on the relevant penalty date. The penalty will be 10% of any unpaid part of the invoice.

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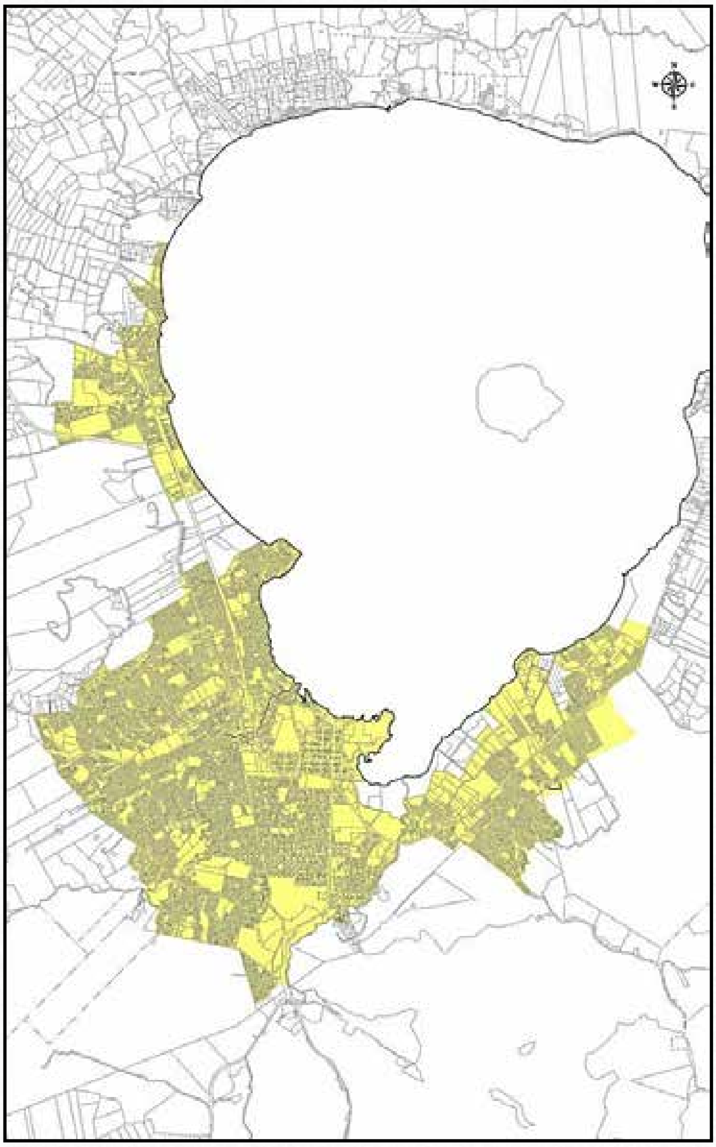
Rating maps

Map A - Urban Water Supply



Map B - Mamaku Water Supply

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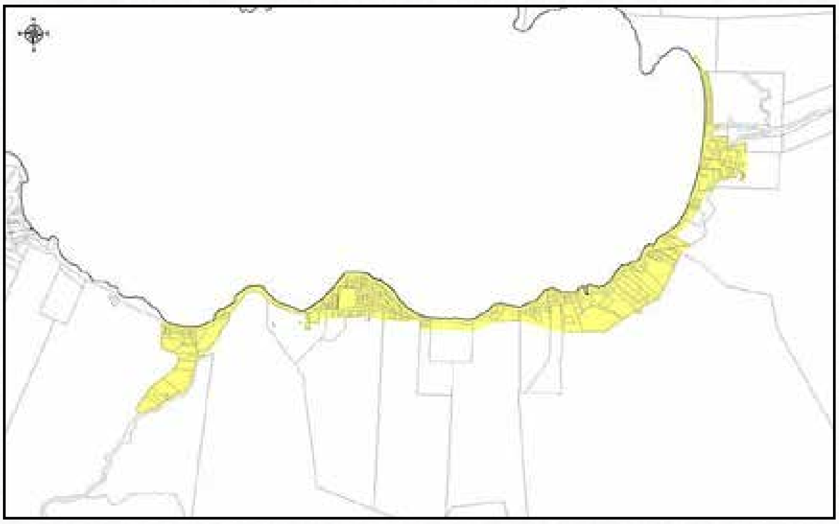
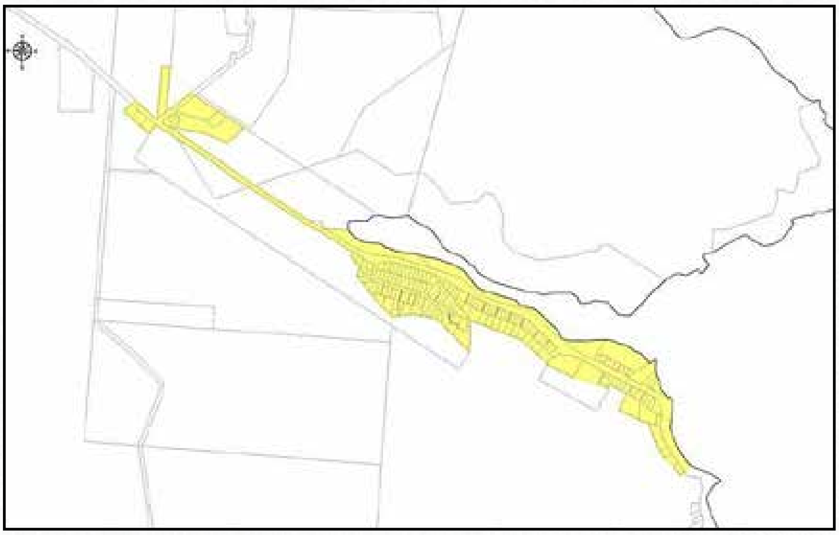
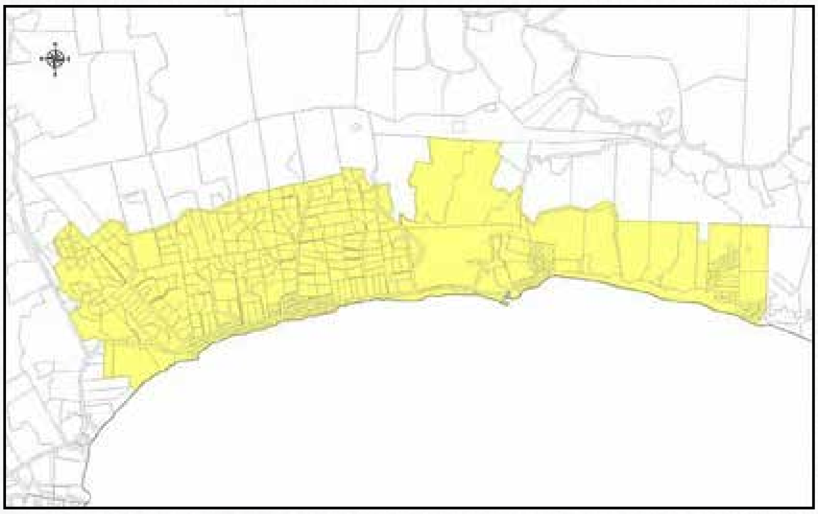
Map C - Rotoiti Water Supply



Map D - Rotomā Water Supply



Map E - Hamurana Water Supply



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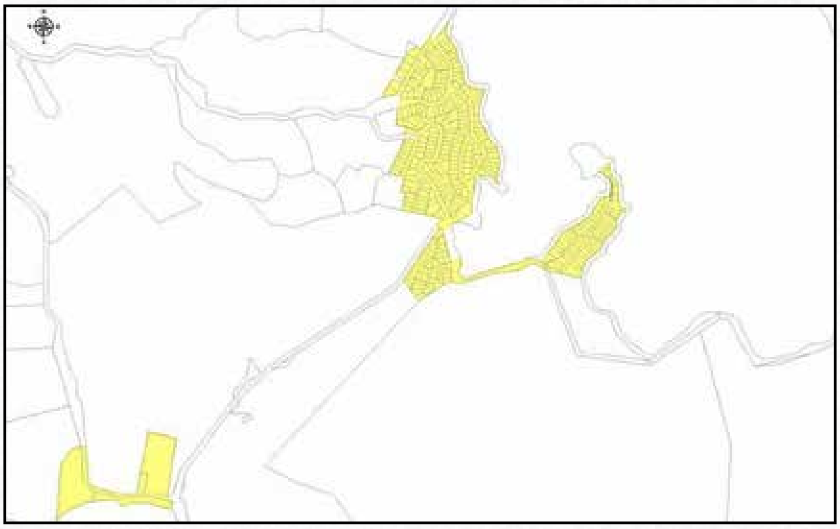
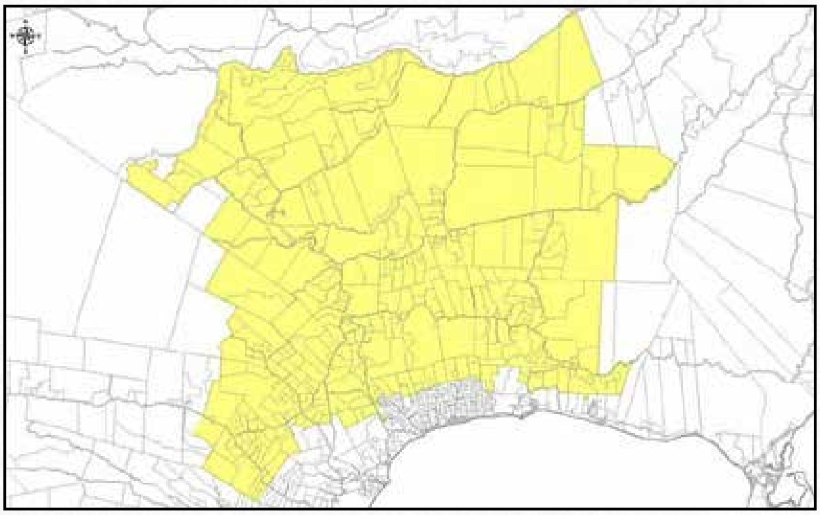
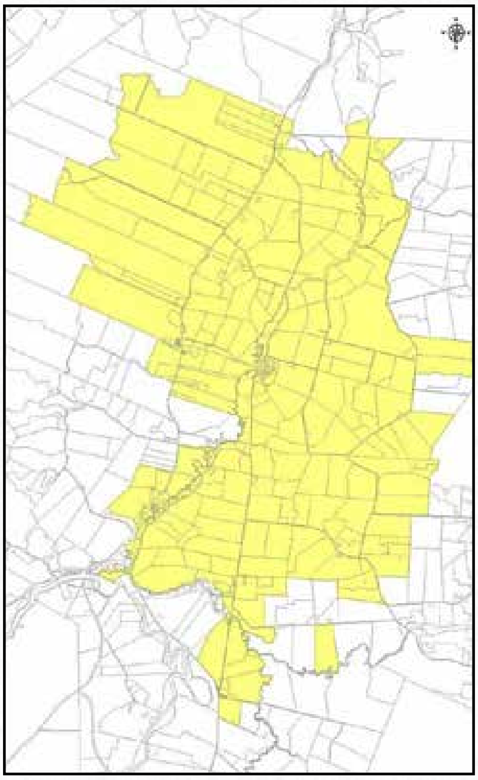
Map F - Okareka Water Supply



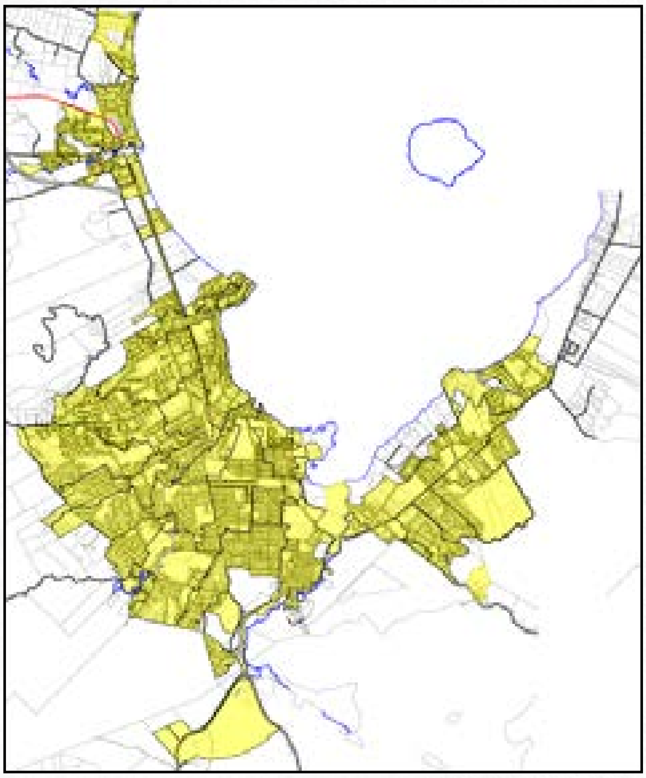
Map G - Kaharoa Water Supply



Map H - Reporoa Water Supply



Map I - Urban Sewerage



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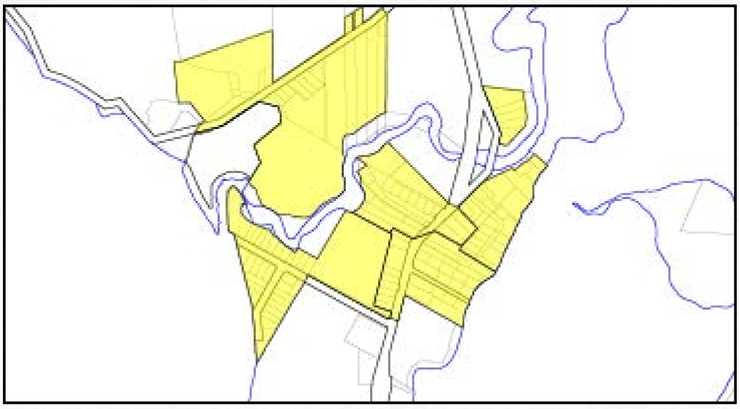
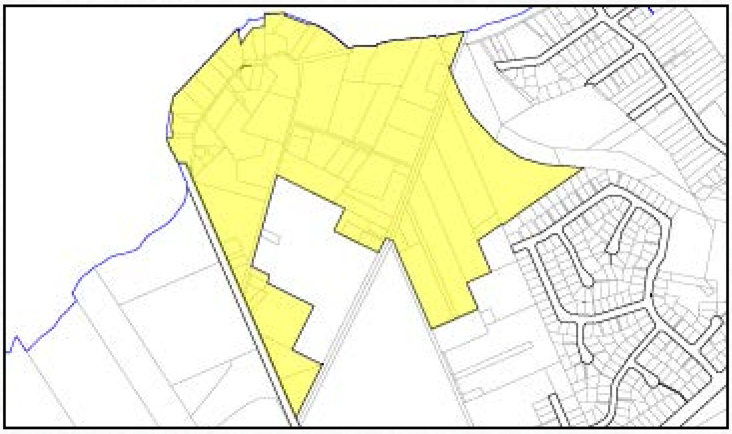
Map J - Mourea Sewerage Scheme

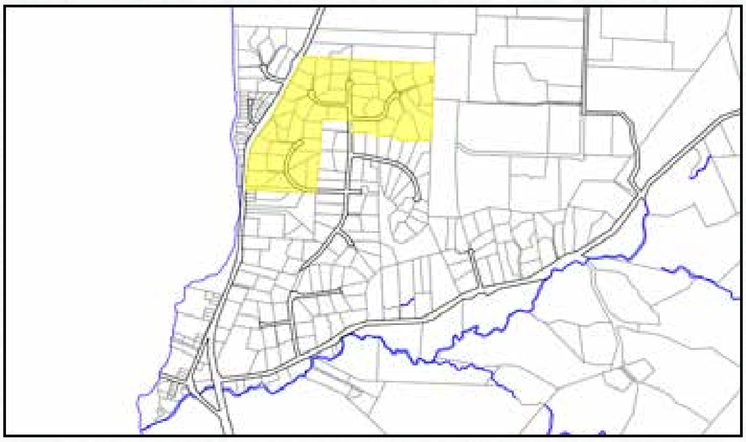


Map K - Hinemoa Point Sewerage Scheme

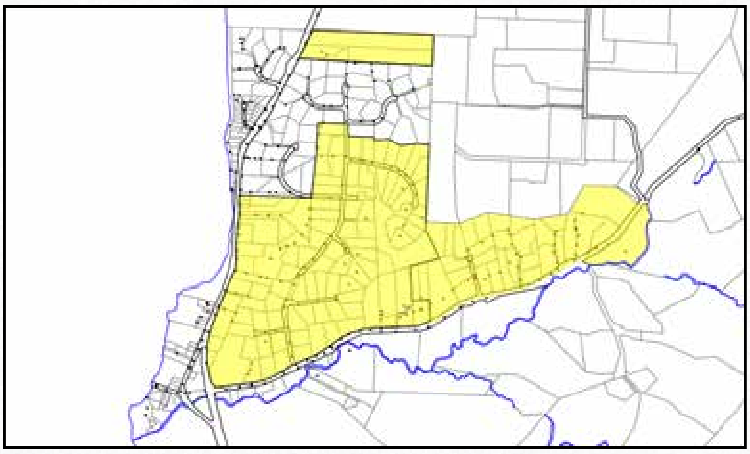


Map L - Okawa Bay, Amora Lake Resort Sewerage Scheme

Map M - Brunswick Stages 4 & 6 Sewerage Scheme



Map N - Brunswick Sewerage Scheme



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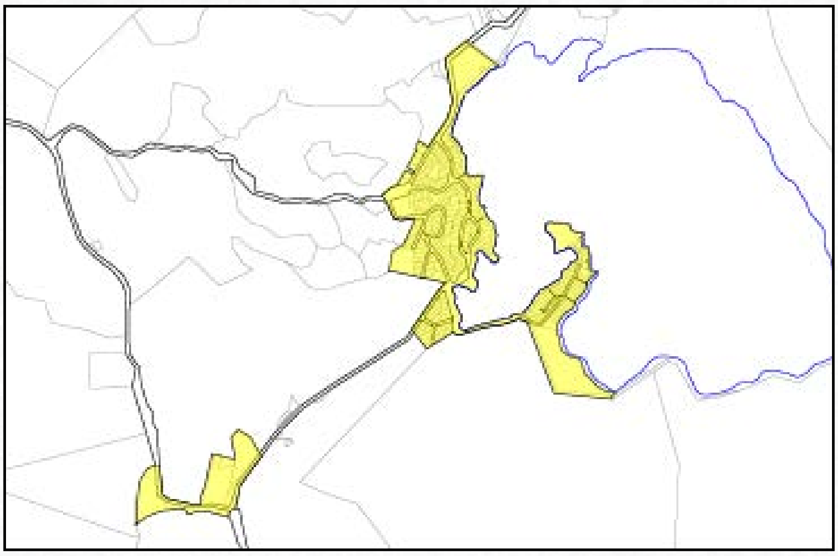
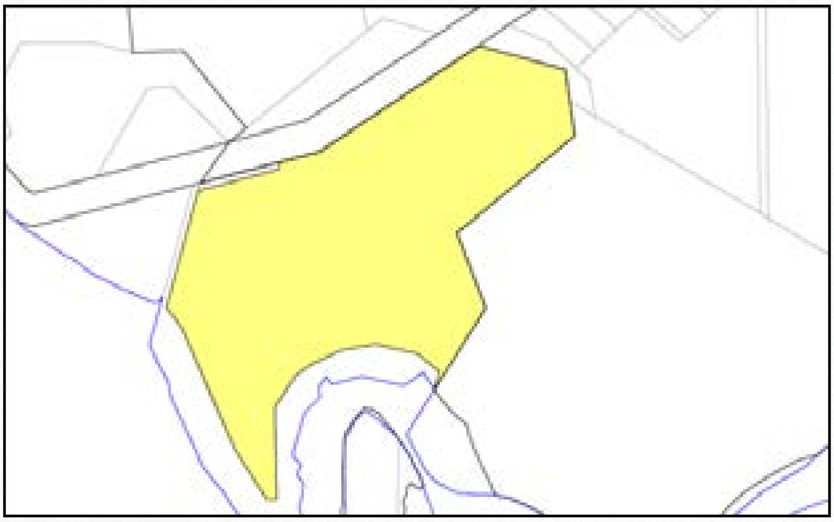
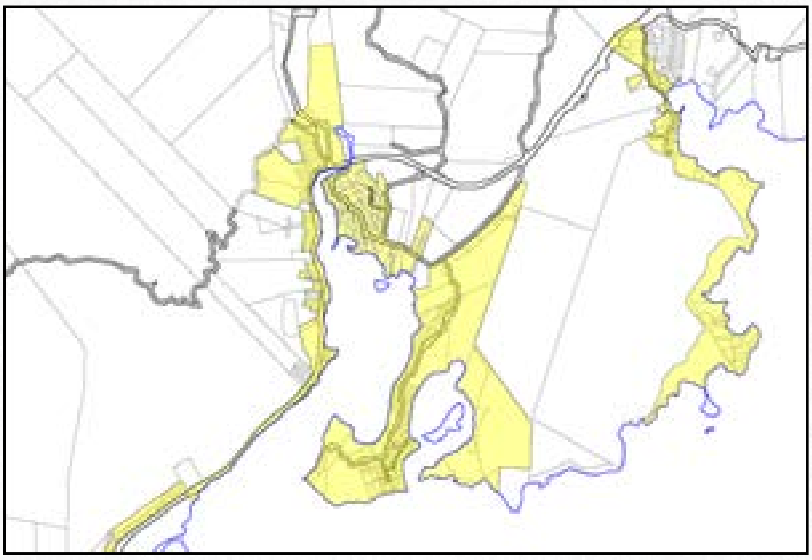
Map P - Lake Okareka, Blue Lake Sewerage Scheme



Map Q - Marama Point Sewerage Scheme



Map R - Okere Falls, Otaramarae, Whangamarino Sewerage Scheme



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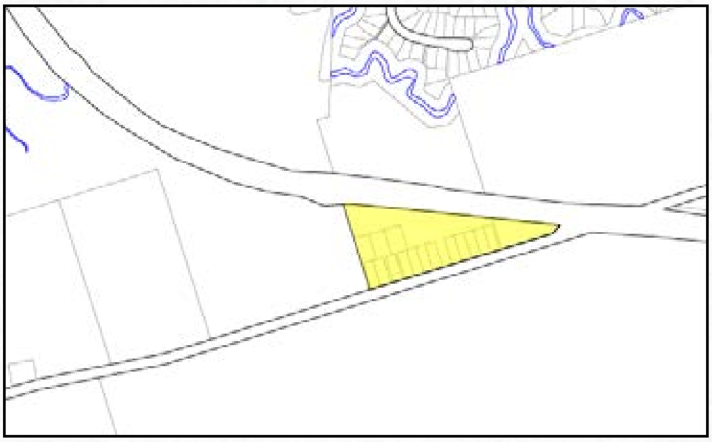
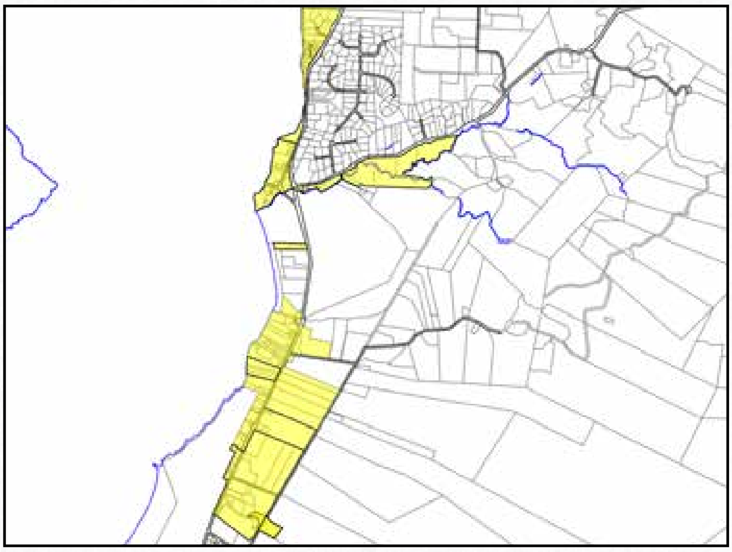
Map S - Paradise Valley Sewerage Scheme



Map T - Rotokawa Sewerage Scheme



Map U - Waikuta Marae Sewerage Scheme

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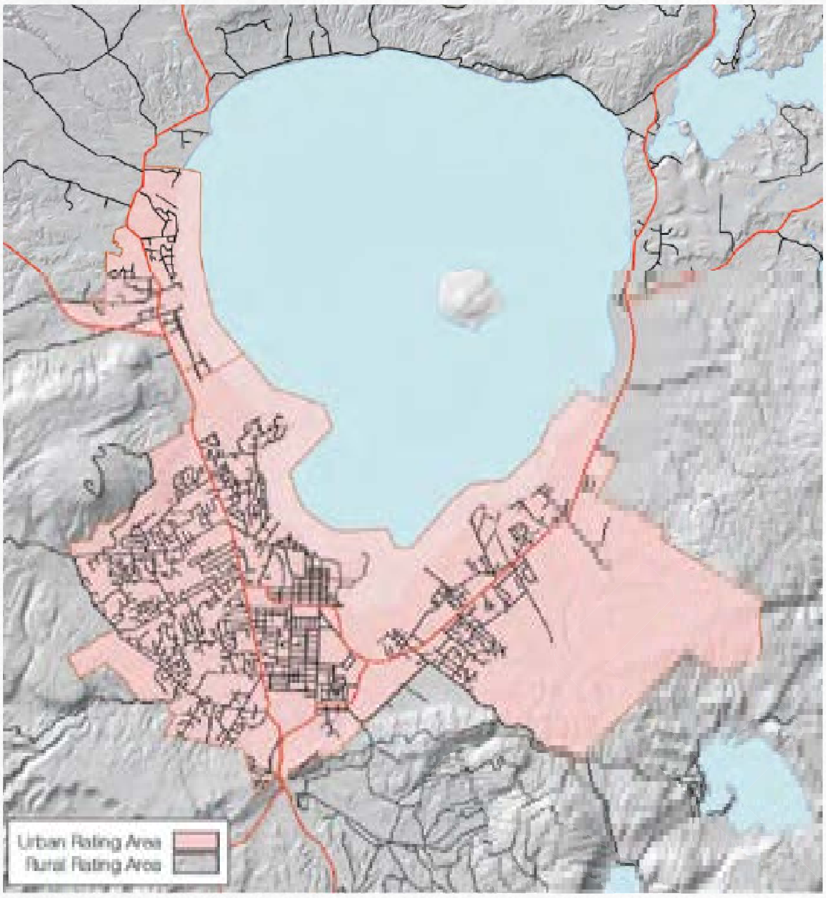
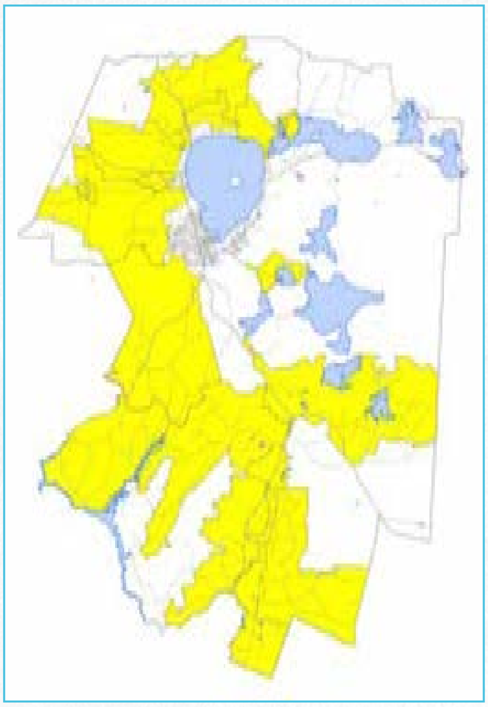
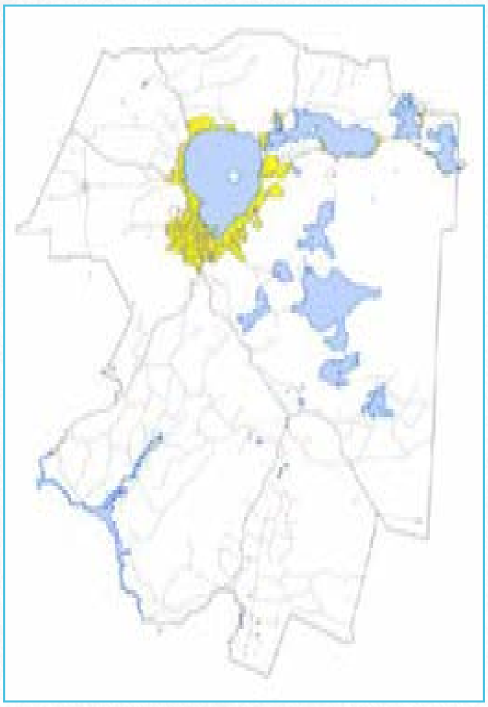
Map V - Rotorua Urban Rating Boundary



Map W - Waste Facilities and Waste Collections & Recycling Kerbside Collections (excluding FOGO)(Rural)



Map X - Waste Collection, Recycling & FOGO Kerbside Collection (Total Area)



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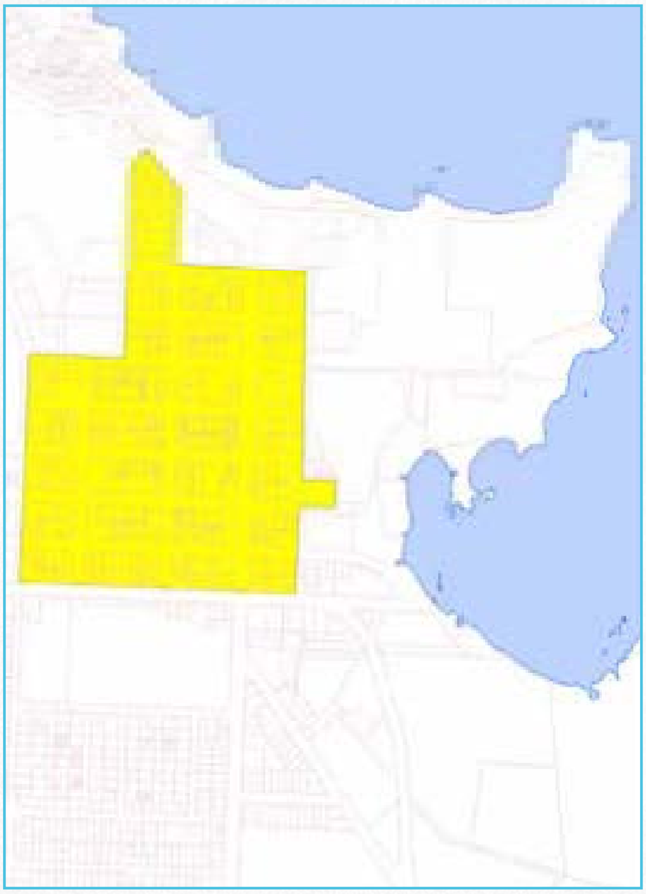
Map XA - Waste Collection & Recycling Kerbside Collection (for all in Inner City) and FOGO Kerbside Collection (for Food Businesses only in Inner City



Map Y - Rotoiti and Rotomā Sewerage Scheme

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Map Z - Tarawera Sewerage Scheme

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Table A: refuse Collection – Service Non-Rateable Land

Valuation Number	Property Location
06500*001*07	1240 HINEMARU STREET
06500*004*02	1 LAKE ROAD
06500*042*00	1158 PUKAKI STREET
06500*066*02*F	1149 ERUERA STREET
06500*111*01*B	1277 TUTANEKAI STREET
06500*231*01	1127 HAUPAPA STREET
06500*718*02	2B RANOLF STREET
06500*765*04	1479 HINEMOA STREET
06500*774*02	1358 HINEMOA STREET
06500*823*00	1351 AMOHAU STREET
06511*081*00	276 FENTON STREET
06511*109*00	24 WARD AVENUE
06511*167*00	42 HILDA STREET
06512*114*00	44 VICTORIA STREET
06512*180*01*B	40 SEDDON STREET
06512*182*00	112 RANOLF STREET
06512*358*00	303 FENTON STREET
06512*406*01	FENTON STREET
06512*803*03	20 HEMO ROAD
06520*210*00	72 MALFROY ROAD
06520*221*00	100 MALFROY ROAD
06520*451*06	14 LARCH STREET
06520*539*02*A	55 HIGH STREET
06531*063*00	24 TUNOHOPU STREET
06531*199*00	26 TAREWA ROAD
06531*255*01	63 TAREWA ROAD
06531*284*01	21A TAREWA ROAD
06532*063*01	39 OLD TAUPO ROAD
06532*292*00	62 TALLYHO STREET
06532*408*00	122 RIRI STREET
06532*419*00	96 RIRI STREET
06533*297*03	7 DINSDALE STREET

Valuation Number	Property Location
06533*349*00	23 GEDDES ROAD
06533*391*00	20 BIAK STREET
06533*396*01	2 DEPOT STREET
06533*422*00	39 BIAK STREET
06533*431*00	57 DEPOT STREET
06541*024*00	35 TAHARANGI STREET
06541*145*00	38 KOUTU ROAD
06542*208*01	41 RUSSELL ROAD
06551*014*01	5 ROWI STREET
06551*074*00	36 KEA STREET
06551*408*00*A	70 OLD QUARRY ROAD
06552*101*00	155 CLAYTON ROAD
06552*252*00	46 FAIRVIEW ROAD
06552*598*00	13 THOMAS CRESCENT
06552*603*01	3 THOMAS CRESCENT
06552*603*04	219 CLAYTON ROAD
06553*020*02	30 MILNE ROAD
06553*180*01	11 MAY ROAD
06553*538*00	18 GEM STREET
06553*619*00	50 HOMEDALE STREET
06553*882*00	6 EMERALD STREET
06555*113*00	87 SUNSET ROAD
06561*248*00	114 SUNSET ROAD
06561*267*00	63 FORD ROAD
06561*374*01	21C BELLINGHAM CRESCENT
06561*729*00*B	324 MALFROY ROAD
06561*731*01	DEVON STREET
06570*215*00	40 KONENE STREET
06570*251*00	187 OLD TAUPO ROAD
06570*476*00	271 OLD TAUPO ROAD
06570*745*00*A	249 OLD TAUPO ROAD
06580*190*00	307 OLD TAUPO ROAD

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Valuation Number	Property Location
06590*139*03	105 OTONGA ROAD
06599*103*00	55 PUKEHANGI ROAD
06951*118*00	296 KAHAROA ROAD
06951*119*00	310 KAHAROA ROAD
06961*674*00	97 WHANGAMOA DRIVE
06962*168*00*A	22 MANAWAHE ROAD
06971*111*09	LAKE OKATAINA ROAD
06971*500*00*B	1620 S HWAY 30
06992*276*02*A	34 SUNRISE AVENUE
06992*346*24	10 BRONTE PLACE
06992*353*44	244 VAUGHAN ROAD
06993*511*00	43 ROBINSON AVENUE
06996*143*02	10 MOANA TERRACE
06996*178*00	6 MOANA TERRACE
06997*134*00	3A LYNBERT ROAD
06997*619*00	8 ILES ROAD
06997*629*00	7 ALASTAIR AVENUE
06998 243 00	18 ALASTAIR AVENUE
06998*281*00*A	24 PORIKAPA ROAD
06998*405*00	36 WHARENUI ROAD
07010*465*07*A	9 ASH PIT ROAD
07010*465*07*B	25 ASH PIT ROAD
07011*312*00	71 OKAREKA LOOP ROAD
07030*220*00*B	63 MASSEY ROAD
07030*220*03	589D SETTLERS ROAD
07030*220*08*C	26 MASSEY ROAD
07030*220*09	597 SETTLERS ROAD
07030*226*00	13 GUTHRIE ROAD
07030*228*01	48 MASSEY ROAD
07030*249*00*B	3834 BROADLANDS ROAD
07030*264*01	31 MASSEY ROAD
07050*180*00*A	54 TARENA STREET

Valuation Number	Property Location
07062*713*00	438A NGONGOTAHA ROAD
07063*273*00	278 NGONGOTAHA ROAD
07064*002*00	16 SCHOOL ROAD
07064*091*00	13 HALL ROAD
07065*169*00	3 ARIKI STREET
07065*352*00	12 TAUI STREET
07065*425*01	12 HALL ROAD
07065*431*00	19 SCHOOL ROAD

DEFINITIONS THE TERM:

"Business purpose" means any purpose of commerce, trade, or industry; but does not include any farming purpose, including properties that are advertised for short term rentals on more than 60 days of the financial year.

"Farming purpose" means used for agricultural, horticultural or pastoral or forestry purposes or the keeping of bees or poultry or other livestock.

"Property" means, either the part or the whole of any rating unit (as the case may be) used for a particular purpose. (Explanatory note: The intention is that where different parts of a property that constitute a rating unit are being used for different purposes, they may be rated differently).

"Residential purposes" means occupied or intended to be occupied for the residence of any household being a residential unit including holiday homes that may be let for short-term periods not exceeding 100 days per annum. Kaingaroa Village on rating unit 07010 514 01A will be treated as entirely "residential" for all rates within this funding impact statement even though it comprises elements of other categories.

"Rural Sector" means the part of the Rotorua District which is not the Urban Sector.

"Urban Sector" means the area as shown on the map titled Rotorua Urban Rating Boundary and contained in the rating maps section of this funding impact statement (a larger copy is available at the Council Civic Centre). The boundary has been set to recognise the urban growth trends and where properties have similar access to services (but not necessarily the same). This boundary will be reviewed from time to time as necessary to accommodate changes to the above and follows rating unit boundaries rather than dissecting properties.

"Utilities" being all rating units situated within the Rotorua District that have been identified by the Valuer General as infrastructure utility networks. "Vacant Land" means land which is in an undeveloped state and is not being used or occupied for any purpose.

"Zoned" means zoned in accordance with the operative Rotorua District Plan.

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RATES IMPACTS – INDICATIVE RATING EXAMPLES

Category	Capital Value 2023	Total Rates 2025/26	Proposed Rates 2026/27	Rates Increase/ (decrease) $	% Increase/ (decrease)	Sector Ave % Change
Business						**4.82%**
Lower CV	550,000	5,693	5,933	240	4.22%	
Lower CV	645,000	6,320	6,583	263	4.16%	
Medium CV	1,045,000	9,908	10,423	515	5.20%	
Upper CV	1,975,000	18,133	19,167	1,035	5.71%	
Upper CV	2,420,000	20,877	22,174	1,297	6.21%	
Farming						**7.23%**
Lower CV	347,000	2,744	2,862	118	4.30%	
Lower CV	620,000	2,930	3,119	189	6.45%	
Medium CV	1,000,000	4,147	4,540	393	9.47%	
Upper CV	2,010,000	7,712	8,501	790	10.24%	
Residential Rural						**7.81%**
Lower CV	650,000	4,316	4,557	241	5.58%	
Lower CV	765,000	4,847	5,140	293	6.04%	
Medium CV	1,000,000	5,830	6,230	399	6.85%	
Medium CV	1,150,000	6,324	6,790	466	7.37%	
Upper CV	2,000,000	8,630	9,482	852	9.87%	
Upper CV	4,370,000	16,202	18,126	1,925	11.88%	
Residential Urban						**6.97%**
Lower CV	500,000	6,228	6,577	350	5.61%	
Lower CV	570,000	4,262	4,512	250	5.87%	
Medium CV	670,000	5,250	5,601	352	6.70%	
Medium CV	895,000	6,184	6,678	494	7.99%	
Upper CV	1,220,000	9,676	10,529	852	8.81%	
Upper CV	1,700,000	9,207	10,077	870	9.45%	

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LAKES COUNCIL

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