Annual Plan 2026/27

SOUTH WAIRARAPA DISTRICT COUNCIL
Kia Reretahi Tātau

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Joint message from the Mayor and Chief Executive

Tēnā koutou katoa and welcome to South Wairarapa District Council's Annual Plan for 2026/27.

This Annual Plan outlines how we will deliver the next year of our 2025-34 Long-Term Plan, setting out the services we will provide, the work we will deliver and how it will be funded.

In October 2025 a new Council was elected, with seven first time Councillors and a new Mayor. From the start, we have been ambitious for South Wairarapa and committed to creating a "can do" and responsive culture, with a meaningful partnership between residents and the Council.

We are acutely aware of the pressures facing our community, including rising costs, economic uncertainty and climate change impacts. These pressures affect all councils and our situation – a small population with large, ageing infrastructure networks – is not uncommon.

Producing this Annual Plan has involved close collaboration between staff and elected members, with budgets and projects worked through in detail. This includes looking for savings, confirming priorities and ensuring the plan is realistic and affordable. We continually look for efficiencies in the services delivered, but external cost pressures often outweigh those efficiencies.

The Council's focus remains firmly on core infrastructure. Roads and bridges, together with drinking water, wastewater and stormwater assets (three waters) require continued and sustained investment to ensure they are safe, reliable and fit for the future.

The coming year will be significant for water services, which in July 2027 will be transferred to the new entity, Waitī Waters, set up by the Wairarapa and Tararua Councils. We have a substantial work programme to ensure our assets are well positioned ahead of that change.

Severe weather continues to take a toll on our roads and bridges and we need to continue to strengthen our ability to respond and build resilience. While NZTA Waka Kotahi helps with extra funding for emergency repairs, the weather events are significant and are costing serious money. Thus we have built into the overall rates increase a modest top-up to the Infrastructure Resilience Fund - an affordable, proactive step providing a reserve to help repair infrastructure following future major weather events.

Despite the challenges, we have kept the increase in the rates income required by the Council to 5.4% - less than the 6.5% forecast in the Long-Term Plan adopted last year. This year's increase is largely due to inflation, insurance, interest and depreciation on assets as we improve and renew them.

Recently the Government announced its programme for reforming local government into a series of Unitary Councils, which will deliver the current functions of both district and regional councils.

This was a sudden and significant policy intervention, following wider reforms of the planning and environmental management system currently being legislated. It has galvanised councils into action, on the basis that preparing your own proposal is preferable to waiting and having the Government make a decision for you.

We are working with the other Wairarapa councils and also with councils in the wider Wellington region to devise an appropriate model for us.

In particular, in South Wairarapa we are committed to preserving local voice and decision-making as far as possible, within a financially sustainable model. Whatever the outcome, most councils will look very different after the next local government elections.

Meanwhile, we have a responsibility to ensure that we continue to deliver for residents across a wide spectrum of issues and later in 2026 we will begin engagement on the 2027-37 Long-Term Plan.

In the current environment we must be proactive and energetic, but also very considered about what we can and cannot do. Tough decisions about priorities will be based on assessment of which actions will have the most profound and positive impact on South Wairarapa.

This process isn't always comfortable, but we are committed to working closely with our community to help shape the next decade - and longer - for South Wairarapa.

Ngā mihi,


Mayor Fran Wilde


CEO Janice Smith

South Wairarapa District Council

Top row (L-R): Colin Olds (resigned June 2026), Martin Bosley, Rachel Clarke, Collier Isaacs, Chris Archer, Rupert Watson.
Bottom row (L-R): Andrea Rutene, Deputy Mayor Rob Taylor, Mayor Fran Wilde, Simone Baker, Aidan Ellims.

Part 1: Direction setting | Te Whakatakoto Aronga

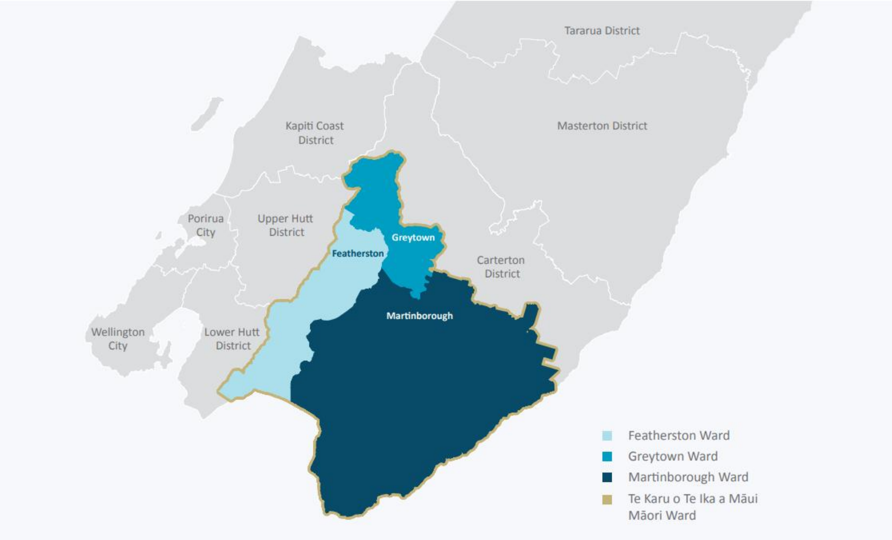
Developing the Annual Plan

Each year, South Wairarapa District Council sets its budget through either the Long-Term Plan (LTP) or Annual Plan (AP) process. These plans are forward-focused and outline the work programmes and investment priorities to determine how much funding is needed to deliver services and maintain infrastructure.

- The Long-Term Plan (LTP) is produced every three years and looks ahead over a 10-year period. It sets out community priorities, planned infrastructure investment and how these will be funded. It acts as the district's roadmap for the future.
- In each of the two intervening years, Council prepares an Annual Plan (AP). This updates the budget to reflect any changes since the LTP was adopted. While the LTP is based on the best available forecasts at the time, factors such as inflation, rising costs and changes in the economic or policy environment can affect what Council delivers. The Annual Plan allows these changes to be considered and, where appropriate, provides an opportunity for community feedback.
- At the end of each financial year, the Council publishes an Annual Report which reports actual performance for the previous 12 months. It outlines what was achieved compared to what was planned and includes audited financial statements to ensure transparency and accountability.

The Council is required to prepare these plans under the Local Government Act 2002, but they also play an important role in keeping planning current and the community informed. This Annual Plan, which is year two of the LTP, sets out any key updates, adjustments and priorities for the year ahead, along with the latest financial and operational information for the district.

As the policies, projects and funding outlined in this Annual Plan are consistent with the current Long-Term Plan, there are no material differences that trigger a requirement for formal consultation under section 95(2A) of the Local Government Act 2002. Copies of the 2025-34 LTP and past annual reports are available on the council website.



Financial snapshot

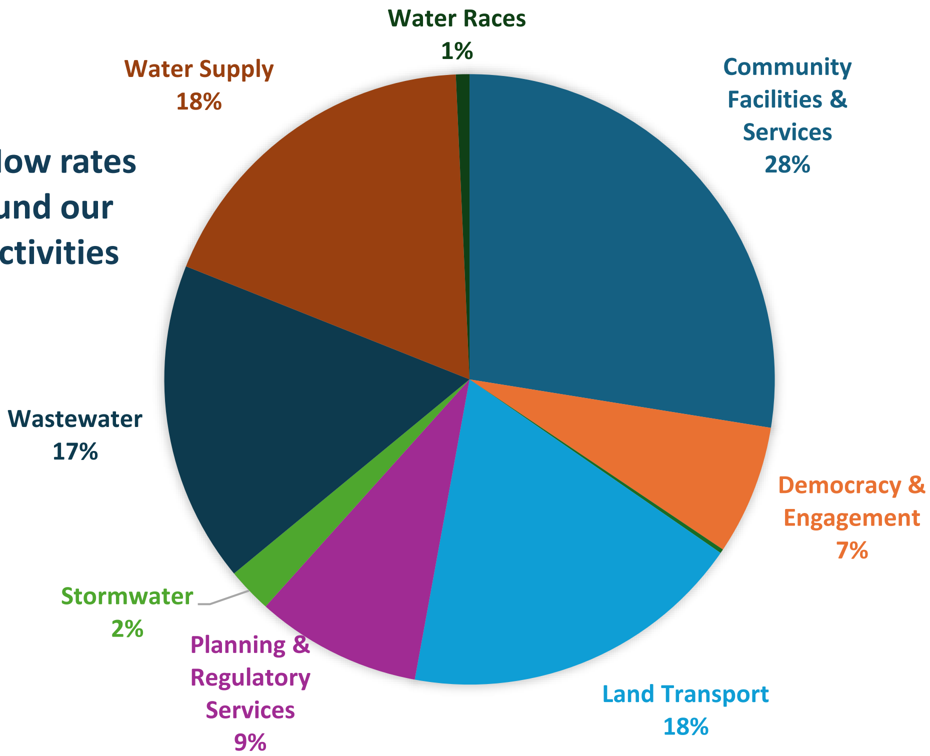
Council has reviewed the budgets as part of the Annual Plan process, with a strong focus on balancing the need to deliver services while keeping costs as manageable as possible for the community.

We know that any increase in rates has an impact on households, so we have worked hard to find savings and efficiencies to help reduce that impact where possible.

As a result, the proposed budget includes a total overall increase in rates revenue of 5.4 percent, compared with the 6.5 percent forecast in year two of the Long-Term Plan. The actual impact will vary for individual properties, so please look at the Rates Examples on page 71 to see examples of rates increases for different types and values of property.

Total rates revenue is increasing by 5.4%

How rates fund our activities



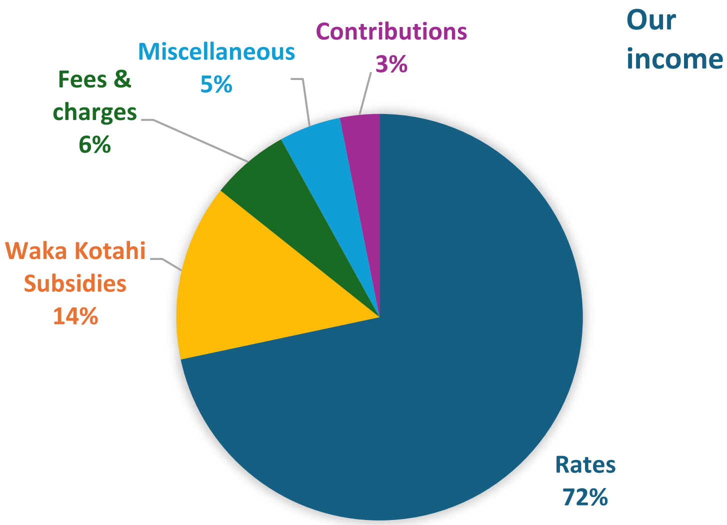
Funding

Rates revenue makes up the largest share of council income at 72%, but a significant portion of revenue comes from non-rates sources.

The biggest of these is NZTA Waka Kotahi subsidies, which contribute 14% and help fund transport and infrastructure projects.

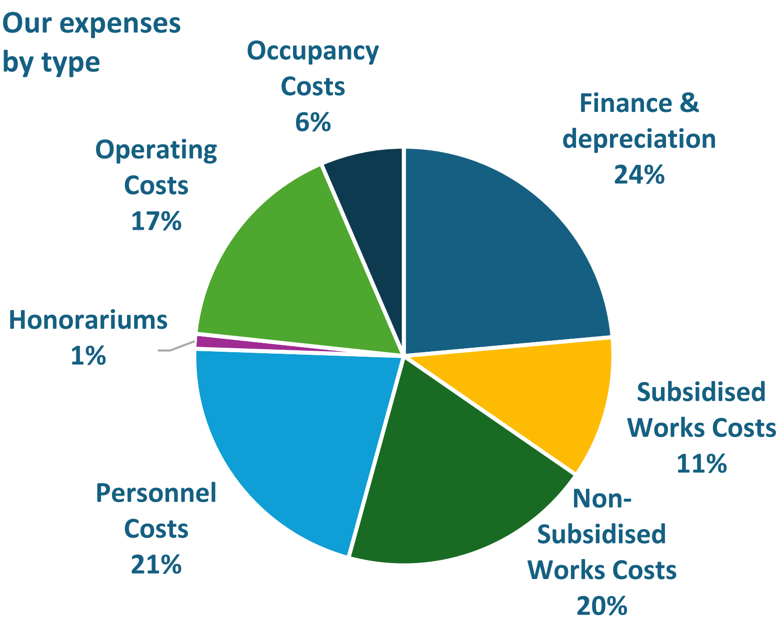
Fees and charges account for 6%. This is income from services such as consent processing, facility use and other user-pays activities. Financial contributions from developments and subdivisions add another 3%, although these go to fund asset growth projects.

Together, these non-rates sources provide nearly one-third of total council revenue, helping to reduce reliance on rates and diversify funding streams.



Operating expenditure

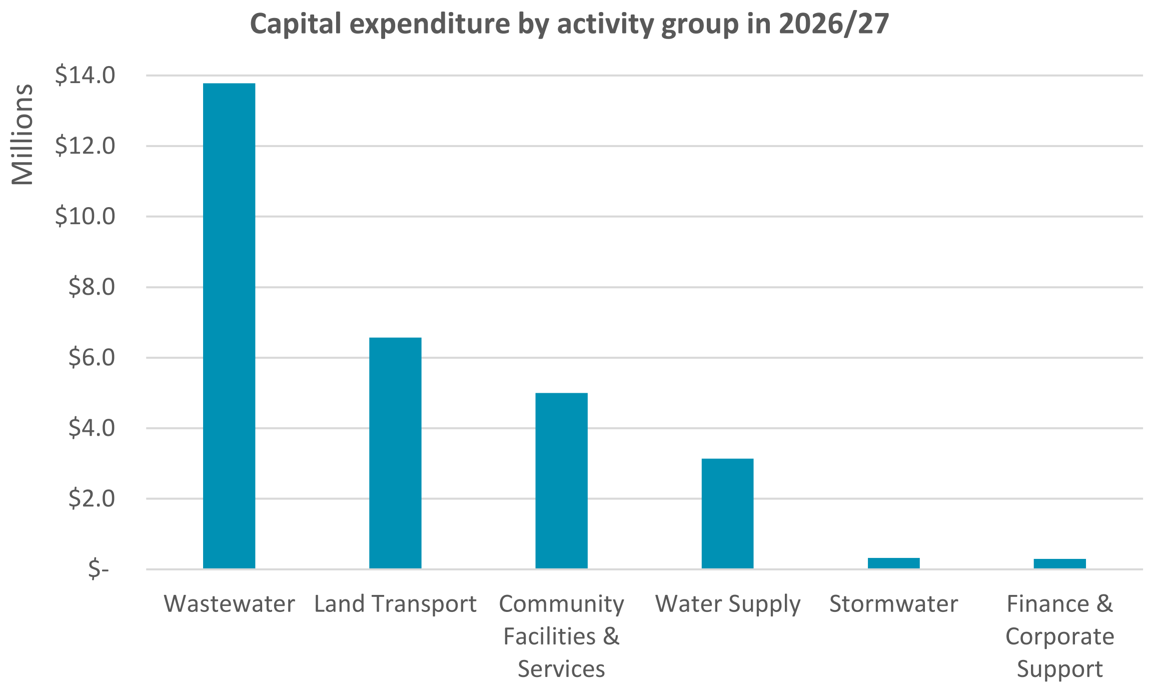
In 2026/27, the Council is directly operating the Stormwater, Wastewater and Water Supply services for one year before these services transfer to the new water entity - Waitī Waters - servicing the four districts in the Wairarapa and Tararua. Some staff who previously worked on the water networks through Wellington Water will be employed directly by the Council for this transitional year. While the work and overall cost remain the same, these costs are now recorded as Personnel Costs rather than Non-Subsidised Works Costs.



The Council will also continue to employ the Local Water Done Well programme team, which is setting up Waitī Waters. Although other councils reimburse their share of these costs, they are still recorded in this plan as Personnel Costs. As a result, Personnel Costs make up a larger share of total costs in 2026/27 than in previous years.

Capital expenditure

In the 2026/27 year the Council will invest $29million in assets, particularly in wastewater (49%), roading (21%) and water supply (9%). The Council is continuing to get infrastructure across the district up to scratch before Waitī Waters take over the delivery of the districts water services. An outline of some of the key projects the Council is working on this year on page 12.



What the Council delivers

South Wairarapa District Council serves a large geographic area with a relatively small but steady population. The three wards of Featherston, Greytown and Martinborough each have their own critical infrastructure, facilities and services that must be maintained and renewed over time, alongside an extensive rural roading network. This often means three of everything - three libraries, three pools, three wastewater treatment plants and four drinking water treatment plants.

Many rural and coastal communities are located significant distances from town centres, meaning residents often need to travel further to access essential services and community facilities.

This combination of scale, geography and asset distribution presents ongoing challenges. The Council is responsible for maintaining the extensive roading and water networks, community facilities, parks and reserves and regulatory services, all while balancing affordability for ratepayers.

Rates help fund the everyday services and infrastructure that make the community work and feel like home. From the roads people drive on and the water they drink, to parks, libraries, rubbish collection, planning and regulatory services and emergency management - these are essential services relied on every day.

These services require ongoing investment to maintain, improve and keep up with the needs of a growing and changing district. Rates provide a way to contribute to these shared assets, ensuring they remain safe, reliable and available for everyone, now and into the future.

18 public toilets

4 community buildings

3 campgrounds

4 drinking water systems

915 streetlights

3 pools

63km of footpath

4 playgrounds

3 dog parks

4 wastewater systems

20+ parks and reserves

140 bridges and culverts

34 senior housing units

3 libraries

3 cemeteries

3x recycling stations

4,335 signs

671km of roading

1x transfer station

+ plus Emergency Management, grants, building consents, liquor licensing, dog control, town seating, noise control, food registration, urban kerbside rubbish collection, illegal dumping cleanup, planting, walking and biking tracks, community events and more.

What has changed since the 2025-34 Long-Term Plan

The 2026/27 year sits within the Council's 2025-34 Long-Term Plan (LTP) and largely delivers what has already been consulted on and agreed with the community. There are no changes to the services or activities that Council provides and no significant shifts in direction from the LTP. This means services residents currently rely on, such as waste collection, road maintenance, parks, libraries or community programmes will continue at the same level, with the same frequency and quality.

Instead, this Annual Plan confirms the Council's focus on doing the basics well - maintaining essential infrastructure, investing where it is most needed, and continuing to strengthen the resilience of the district, while remaining mindful of affordability for the community.

During the year, Central government has introduced increased requirements for local government, many of which are either unfunded or only partially funded. These include reforms across water services, systems improvement, emergency management, potential rates limitations along with replacement legislation for the Resource Management Act. Councils are required to absorb and deliver this additional work within existing structures and funding, often requiring reprioritisation or funding through rates and fees.

Since the LTP planning took place, The Council has spent less than planned on water supply and wastewater projects. Because of this, the 2026/27 year is starting with lower debt, which also to reduce expected borrowing costs. Inflation assumptions have been updated and the timing of borrowing for future asset projects has been refined. Together, these changes have significantly reduced the projected borrowing costs, especially for wastewater and water supply.

Priorities for this year

The most significant priorities for 2026/27 are:

- Continuing investment in roads, bridges and drainage, where asset condition and resilience remain a priority;
- Progressing critical water capital projects ahead of the transition to Waitī Waters;
- Taking a prudent and measured approach to spending and debt, recognising ongoing cost pressures and affordability challenges;
- Central government reform, particularly through the Head Start programme and Planning and Natural Environment Bills;
- Preparing for future decision making, including the development of the 2027-37 Long-Term Plan where the Council will engage the community on more significant choices about service levels, funding and investment;
- Working with water transition partners to handover water services to Waitī Waters by 30 June 2027.

Waitī Waters

Local Water Done Well (LWDW) is central government's plan to address New Zealand's water infrastructure challenges. Reliable and safe water services to communities will be provided within a new regulatory framework, focused on meeting economic, environmental and water quality needs.

South Wairarapa, Carterton, Masterton and Tararua District Councils have collectively established a Council-Controlled Organisation, Waitī Waters, in partnership with Rangitāne and Ngāti Kahungunu, to provide water infrastructure and services for current and future generations.

Waitī Waters will begin the delivery of South Wairarapa's water services from 1 July 2027.

The transition to the new entity is being managed by a Water Transition Team who are working across the four Councils in various workstreams to ensure the organisation is operational before 1 July 2027.

Interim water programme

Since 2019, Wellington Water Ltd (WWL) has managed water, wastewater, and stormwater services for South Wairarapa. From 1 July 2026, WWL will operate as Tiaki Wai (Metro Water) to serve several Wellington councils. This has created a one-year gap for South Wairarapa before Waitī Waters is operational.

While the establishment of Waitī Waters is underway, Citycare Water will deliver South Wairarapa's three waters operations, maintenance and reactive renewals from 1 July 2026. The contract is for a three-year term with a one-year right of renewal at the discretion of the new entity and will be novated (transferred) to Waitī Waters in July 2027.

Local Government reform

Central Government is progressing a programme of local government reform, including how services are delivered and how councils are structured.

As part of this, South Wairarapa District Council is working with neighbouring councils to explore options for Wairarapa. This provides an opportunity to propose a preferred structure by 9 August 2026. The options being considered are a single unitary council replacing the three Wairarapa councils or joining a wider Wellington regional arrangement. If no choice is made, the Government has signalled that a 'Backstop' process will follow, where Government will determine new council structures and existing councils may be merged into unitary authorities.

This means that reform will still proceed across the country, even if councils do not submit proposals themselves.

Planning Bill and Natural Environment Bill – Replacing the Resource Management Act

The Government is progressing significant reform of the Resource Management Act, with the major change being the shift to two separate Bills that separate land-use planning and natural environmental management. For councils, this will mean preparing for changes to plans, processes for consenting and environmental management, and how growth and development are planned. Of particular note are requirements to develop a 30-year regional spatial plan to identify growth areas, infrastructure corridors and areas requiring protection, as well as developing a regional combined plan. There is a need to coordinate with neighbouring councils to achieve a shift to the new framework and the delivery of the new Bills is completely entwined with the reform of local government.

Emergency management

Severe weather continues to take a toll on South Wairarapa, so the Council need to continue to strengthen the Council's ability to respond and build resilience.

In this Annual Plan we've included a top-up to the Infrastructure Resilience Fund for the 2026/27 year. This is an affordable, proactive step to support us following severe weather events. The fund is a reserve that is used to repair infrastructure damaged following weather events.

Work programme

Key projects

A year on from adopting the Long-Term Plan, the Council has made steady progress on key projects and are continuing to build on this momentum.

Ecoreef extension

Early in 2026 a resource consent was granted to install approximately 1.2km of EcoReef to help protect four sections of the fragile coastline at Cape Palliser.

The ‘reef’ is made up of interlocking hexagonal blocks filled with aggregate. They help reduce damage and required repairs resulting from swells and severe weather. These serve as a replacement to the boulders, which are frequently washed away.

Bridge strengthening

We’re continuing to progress a programme of bridge assessments and strengthening, focusing on the most critical structures within the roading network. The programme includes improving resilience to flood events, addressing structural issues and planning for future capacity and compliance requirements.

Several bridges are currently subject to weight and speed restrictions while investigations and option assessments are completed. These measures help manage safety risks while permanent solutions are developed.

Library technology and access improvements

We’re investing in upgrades to modernise the districts well-used library services so they can better meet the needs of South Wairarapa’s geographically dispersed and time-constrained communities.

This includes the introduction of Radio Frequency Identification (RFID) self-service kiosks at all three libraries. These kiosks will enable customers to issue and return items independently, helping to reduce waiting times while allowing staff to focus on providing additional support and value-added services.

In addition, click-and-collect lockers will be installed at Featherston and Martinborough libraries. They will provide a convenient 24/7 collection point for library and Council services, improving access for residents who may face barriers such as distance, work schedules or limited transport options.

Greytown water treatment plant

The Greytown water treatment plant (WTP) is a compact system in Memorial Park, adjoining the public swimming pool. A permanent new bore will be installed in to provide a backup to the existing bore, along with a new containerised treatment plant. The temporary container for the existing plant will be removed from the main parking area, returning the carpark area to the community.

Martinborough, Greytown and Featherston wastewater treatment plants

These wastewater treatment plants require several upgrades to improve environmental outcomes, meet regulatory compliance requirements and support growth across the district. The upgrades include the following:

- Inlet screens for the three plants;
- Moving Bed Biofilm Reactors (MBBR) for Martinborough and Greytown;
- Dissolved Air Flotation (DAF) for Featherston;
- UV upgrade and surface aerators for Greytown;
- Electrical supply upgrades for the three plants.

Featherston toilet upgrades

Featherston public toilets are one of the most well used facilities in the region and are in dire need of a refurbishment. We're planning to keep the external structure (designed to represent a Rail Coach) and will shortly be refurbishing the interior.

Carkeek Observatory

Carkeek Observatory is a heritage-listed observatory and an important part of South Wairarapa and Aotearoa New Zealand's history, with close relevance to the Dark Sky status now recognised in Wairarapa. We've been working with iwi, stakeholders and descendants of Stephen Carkeek to build a structure to reduce further damage from the elements in the future. The structure will be installed using local contractors and has been designed with future tourism in mind.

Part 2: Significant Activities | Ngā Mahi Whakahirahira

What are significant activities?

The Council provides a range of services and facilities for South Wairarapa communities which help make the district a safe, healthy and enjoyable place to call home. These are grouped into groups of Significant Activities and include roading and parking, water supply, civil defence, district promotion, planning and regulatory, parks and reserves, libraries, swimming pools and customer services. The following section provides a description of the services the Council provide, the assets the Council owns as well as performance and financial information for each group of activities.

Democracy and Engagement	Land Transport
Planning and Regulatory Services	Water Supply
Finance and Corporate Support	Wastewater
Community Facilities and Services	Stormwater

Measuring performance

It is important that the Council's performance in undertaking its significant activities is evaluated so it is clear how well the Council is achieving its vision and identify areas for improvement. For each service level, key performance indicators have been identified with targets over the life of the Long-Term Plan.

How to read the following financial information

Prospective Funding Impact Statements show how a council plans to fund its activities and spend its money for the year. They are prepared at both a whole-of-council level and for each group of activities (such as water, land transport or community services). The format for the layout and wording in these statements is prescribed in the Local Government (Financial Reporting and Prudence) Regulations 2014 it cannot be changed. Essentially, each statement sets out a high-level view that all funding collected within the activity is to be fully allocated to either operating costs or capital investment.

What the Prospective Funding Impact Statements show:

- The sources of funding (e.g. rates, fees, grants, borrowing)
- How that funding is used for:
    - Operating costs (day-to-day services such as maintenance, staffing, utilities, interest on loans)
    - Capital spending (long-term investments such as building or renewing assets)
- There is a defined separation between operating and capital funding, it is clear how everyday costs and long-term projects are funded.

What they don’t show

Funding Impact Statements focus on cash-based items, so they exclude non-cash accounting items, such as:

- Predicted vested assets (assets given to council at no cost);
- Asset revaluation gains or losses;
- Other accounting adjustments that don’t involve actual cash movement.

Why they always “balance to zero”

At the bottom, the statement always balances to zero. This is intentional. If there is an operating surplus, it is normally used to help fund capital works. For example, some of the rates collected are for depreciation (renewing assets over time), which lowers the amount The Council has to borrow for those renewals.

Democracy and Engagement

Overview and purpose

The Democracy and Engagement activity provides strategic direction and leadership to the Council and community, enables democratic decision-making that is open, transparent and accountable, and supports the effective and efficient operation of all Council activities. It includes working with iwi, consulting with the community on key decisions, administrating LGOIMA requests, running council elections and pursuing strategic objectives for the community through the Annual and Long-Term Plans.

Activities summary

Democracy & Engagement provide for the governance, leadership, advocacy and policy-making activities in the South Wairarapa district.

The Council's objectives for the year ahead are to:

- Be vigorous advocates for issues of concern to the community and demonstrate leadership in carrying out its work;
- Prepare Long-Term Plan engagement, consultation, writing and consideration which must be completed by 30 June 2027;
- Assist in coordinating the many different actions of central government, education providers and businesses to make the Council's vision a reality;
- Develop good policies and strategies in order to guide its work in a consistent manner.

Assets

There are no assets that this activity category manages.

What's changed for this activity

Democracy and Engagement includes the activities of Council, committees and community boards, as well as the policy work that supports informed decision-making and key strategic engagements with the community.

The updated 2026/27 budget for Democracy and Engagement is slightly higher than the forecast for Year 2 of the Long-Term Plan. Compared with the forecast, the main change for the 2026/27 is that some consultation projects originally planned for 2025/26 have moved into 2026/27. Project funding is set aside for these projects, so timing changes affect the year the expense is shown rather than the total amount.

Aside from this timing change, there are no significant changes to this activity, and costs remain largely in line with previous expectations.

Prospective Funding Impact Statement (Democracy and Engagement) for the year ending 30 June 2027

First year from LTP

LTP forecast for 2026/27

Updated forecast for 2026/27

	2025/26 Long-Term Plan Year 1 ($000's)	2026/27 Long-Term Plan Year 2 ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,159	2,114	2,249
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, other receipts	6	6	6
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**2,165**	**2,121**	**2,255**
Applications of operating funding			
Payments to staff and suppliers	1,991	1,782	2,144
Finance Costs	1	11	1
Internal charges and overheads applied	392	418	409
Total applications of operating funding (B)	**2,384**	**2,210**	**2,554**
Total surplus or (deficit) of operating funding (A-B)	**(219)**	**(90)**	**(299)**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	219	90	299
Total sources of capital funding (C)	**219**	**90**	**299**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**-**	**-**	**-**
Total surplus or (deficit) of capital funding (C-D)	**219**	**90**	**299**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Democracy and Engagement				
Service Level	**KPI**	**Performance Targets (for the financial year)**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
Council supports and enables good decision-making resulting in decisions that are transparent, robust, fair and legally compliant	Meeting and committee agenda are made available to the public 3 working days prior to meetings. (With the exception of extra-ordinary meetings)	100%	100%	Recorded on Infocouncil which holds all meeting and committee agendas
	Official Information requests are handled within statutory timeframes (20 working days unless by prior arrangement).	100%	100%	Recorded in the Council's database and reported on regularly at Risk & Assurance Committee

Finance and Corporate Support

Overview and purpose

Finance and Corporate Support covers the behind-the-scenes services that help Council run smoothly and support teams to deliver services to the community. This includes information technology, human resources, finance, rates collection, corporate facilities, customer service, and support for the Executive team.

The focus of this service area is on effectively managing internal business operations, with an increasing emphasis on emergency management preparedness and response. Key deliverables for Finance and Corporate Support include the development of the Long-Term Plan and Annual Plan, alongside the preparation of the Annual Report and regular reporting to elected members. The service area is committed to continuous improvement through the strategic use of automation, technology and digital tools to enhance efficiencies and organisational performance. The primary non-financial measure for this service area relates to our role in supporting the community through emergency management.

Activities summary

The goals for Finance and Corporate Support are to:

- Ensure fiscal responsibility and that the Council operates within its means and balances budgets;
- Provide clear and accessible financial information to the Council and community.
- Ensure that customer services are efficient, effective and responsive;
- Create a supportive and productive work environment that fosters a culture of continuous improvement;
- Enable effective local responses to emergencies.

The principal objectives for Finance and Corporate Support are:

- To ensure that the Council is adhering to all relevant financial regulations and standards.
- Align financial planning with long-term community goals and priorities, including infrastructure and capital improvement projects.

Assets

The assets for this activity are council's information technology hardware, pool vehicles, and corporate offices.

What's changed for this activity

Finance and Corporate Support is an enabling function that helps other teams in the Council to deliver services to the community. It is funded mainly through internal charges (also known as overhead recoveries) which are charged to the teams that use these services. The Council also receives income from Greater Wellington Regional Council for collecting rates on its behalf.

The updated 2026/27 budget for Finance and Corporate Support is slightly higher than the forecast for Year 2 of the Long-Term Plan. Compared with the forecast, the main changes for 2026/27 are higher estimated audit costs (following advice from the Audit Office) and moving into 2026/27 some projects originally planned for 2025/26.

Project funding is set aside for these projects, so timing changes affect the year the expense is shown rather than the total amount collected. It does not mean Council needs to collect extra funding.

Overall, these one-off timing and audit-related costs explain the differences in income and expenditure for this activity.

Prospective Funding Impact Statement (Finance & Corporate Support) for the year ending 30 June 2027

	2025/26 Long-Term Plan Year 1 ($000's)	2026/27 Long-Term Plan Year 2 ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, other receipts	8	32	143
Internal charges and overheads recovered	5,197	5,504	5,467
Total sources of operating funding (A)	**5,205**	**5,537**	**5,610**
Applications of operating funding			
Payments to staff and suppliers	5,059	5,389	5,630
Finance Costs	67	119	60
Internal charges and overheads applied	-	-	-
Total applications of operating funding (B)	**5,126**	**5,508**	**5,690**
Total surplus or (deficit) of operating funding (A-B)	**79**	**29**	**(81)**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,160	144	381
Total sources of capital funding (C)	**2,160**	**144**	**381**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	103	-	-
- to replace existing assets	2,137	173	300
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**2,240**	**173**	**300**
Total surplus or (deficit) of capital funding (C-D)	**(79)**	**(29)**	**80**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Finance and Corporate Support				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
People are prepared for a civil defence emergency	Staff are qualified and trained in foundation level civil defence.	75%	85%	Recorded in Council records

Planning and Regulatory Services

Overview and purpose

The Planning and regulatory activities and responsibilities are determined by a range of laws. These are:

- Resource management (including replacement legislation);
- Public nuisances and health;
- Noise, and safe & sanitary building regulations;
- Dogs and stock management;
- Alcohol licensing and safe food;
- Camping and camping-grounds, hairdressers, offensive trades, amusement devices and beauty therapy operators;
- Safe drinking water supplies;
- Gaming machine numbers and venues;
- Location of brothels;
- Psychoactive substances;
- Hazardous substances;
- Trade waste.

The Council, together with Carterton and Masterton District Councils, has adopted a Wairarapa Combined District Plan (WCDP) under the Resource Management Act 1991. When the Combined District Plan was notified, it was subject to eight appeals to the Environment Court, which are being worked through to make the Plan operative. Under the Act, the District Plan must be monitored and reviewed to ensure the plan's objectives, policies and rules continue to achieve the following:

- integrated management of the effects of activities on the environment;
- mitigation or avoidance of natural hazards is achieved;
- management of hazardous substances;
- appropriate control of land uses, subdivision of land or use of contaminated land;
- control or mitigation of noise emissions; and
- appropriate regulation on the surface of water are appropriately regulated.

The District Plan is effectively the Council's long-term policy and regulatory approach to resource management and environmental controls on the day-to-day activities of people in the district. It should be noted that under central government policy the District Plan will be replaced in the next year or so by a single Plan that combines it with the current Regional Plan. A Spatial Plan will also be required for each region.

Activities summary

Planning

The planning activity goals are to:

- Promote the sustainable management of natural and physical resources of the district;
- Maintain an effective District Plan that meets all statutory requirements;
- Administer the District Plan in an accurate, consistent and timely manner, providing certainty to residents and meeting legal requirements;
- Undertake monitoring to enable State of the Environment (SoE) reports and plan effectiveness reviews to be completed.

The principal objectives are to:

- Assess all land use and subdivision applications in accordance with the requirements of the Act, Regional Policy Statement and District Plan;
- Seek compliance with and, if required enforce, the rules of the District Plan and take appropriate action where breaches have been identified;
- Prepare and implement changes to the District Plan where a change of policy is promoted by Council or deficiencies in the Plan's provisions have become apparent through practice or monitoring or legislative change requires it;
- Advise the public on the provisions of the District Plan and on general planning related matters.

Regulatory Services

The regulatory services activity goal is to:

- Ensure adequate levels of protection of public health, welfare and safety.

The principal objectives are to:

- Ensure that services are provided to meet legislative requirements and reasonable community expectations;
- Ensure that the required services are provided in a cost-effective manner to the community;
- Put in place appropriate operational regimes for all matters relating to public protection.

Assets

Council dog pound in Featherston.

What's changed for this activity

Planning and Regulatory Services covers the costs of delivering resource and building consenting, environmental health, alcohol, animal control, and other regulatory functions that support a safe and sustainable district.

The updated 2026/27 budget for Planning and Regulatory Services shows a small increase in the net cost of this activity compared to the forecast for Year 2 of the Long-Term Plan because of changes to planning and building consenting rules. There is a slight reduction in income from fees and charges, reflecting lower forecast demand for resource and building consents.

Prospective Funding Impact Statement (Planning & Regulatory Services) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,860	2,701	2,870
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,898	2,200	2,092
Local authorities fuel tax, fines, infringement fees, other receipts	43	47	59
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**4,801**	**4,948**	**5,020**
Applications of operating funding			
Payments to staff and suppliers	3,347	3,360	3,646
Finance Costs	15	13	1
Internal charges and overheads applied	1,363	1,466	1,410
Total applications of operating funding (B)	**4,725**	**4,839**	**5,056**
Total surplus or (deficit) of operating funding (A-B)	**75**	**109**	**(36)**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(75)	(109)	(106)
Total sources of capital funding (C)	**(75)**	**(109)**	**(106)**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(142)
Total applications of capital funding (D)	**-**	**-**	**(142)**
Total surplus or (deficit) of capital funding (C-D)	**(75)**	**(109)**	**36**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Planning and Regulatory Services				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
The Council will respond when I need some help with noise control	Response time to attend noise control call outs	100% within 1.5 hours	100% within 1.5 hours	Recorded in the Council's service request database with information captured from contractors.
Dogs don't wander freely in the street or cause menace to or harm humans or stock	Number of animal control community education and engagement activities	1 visit related to high priority issues or concerns	2 Visits related to high priority issues or concerns	Recorded in management service reporting
	Response time to attend dog attacks on persons or stock	90% within one hour of being received during normal working hours	95% within one hour of being received during normal working hours	Recorded in the Council 's service request database
Food services used by the public are safe	Premises are verified in accordance with regulatory requirements	100%	100%	Recorded on the Council database
Sale of alcohol is controlled and responsible drinking is promoted	Premises that are high or medium risk have compliance activities undertaken annually	100%	100%	Recorded on the Council database
	Premises that are low risk have compliance activities undertaken every three years	100%	100%	Recorded on the Council database

All resource consents will be processed efficiently	Non-notified resource consent applications completed within statutory timeframes (20 working days unless prior arrangement).	100%	100%	Recorded on the Council database
Council certifies all consented work complies with the building code – ensuring our communities are safe	Commercial Building Warrant of Fitness' (BWOFs) have been reviewed within statutory timeframes (20 working days of their due date unless prior arrangement).	100%	100%	Territorial Authority
	Code Compliance Certificate applications are processed within statutory timeframes (20 working days unless prior arrangement).	100%	100%	Recorded on the Council Database
	Building consent applications are processed within statutory timeframes (20 working days unless prior arrangement).	100%	100%	Recorded on the Council Database
	Proportion of known residential swimming pools that have been inspected within the financial year.	33%	66%	Recorded on the Council Database

Community Facilities and Services

Overview and purpose

The Community Facilities and Services activity brings together those areas of Council's business that have a direct interface with the community's wellbeing.

The purpose of council facilities is to:

- Provide places where people can relax, be active, spend time together and take part in community life;
- Provide facilities that encourage the safe and sustainable use of the natural environment while protecting that natural environment;
- Maintain its assets enabling the public to safely enjoy the recreational and social services provided.

Activities summary

The principal objectives are to:

- Encourage interest in the social development of the district with the aim of assisting individuals and community groups;
- Encourage cultural development for the benefit of the district and Wairarapa as a whole;
- Provide community leadership, facilitation, advocacy and contribute to funding where it can by way of grants;
- Actively develop a safe, inclusive and cohesive community by:
  - making South Wairarapa a safe place for its residents
  - promoting South Wairarapa as a good place in which to live
  - fostering a sense of community pride
  - create a climate for and give encouragement to organisations and individuals to take initiatives in the stimulation of economic growth, tourism and employment opportunities in the district.

Assets

The following facilities are owned and maintained or leased by the Council as well as pockets of reserve land across the district.

Featherston

Card Reserve, Barr Brown Reserve, Featherston Cemetery, Featherston Information Centre, Clifford Square library, playground, toilet, Dorset Square, Anzac Hall, War Memorial, Walkway Kereru Grove to Titoki Grove, Walkway Hardie Grove to Brandon Street, Walkway Kenward Street to Harrison Street West, Walkway Watt Street, Walkway Brandon Street to Ludlum Street (SH2), Garden One Tree Hill Walkway Revan's Street, Garden One Tree Hill Walkway Bell Street, senior housing (Burling and Mathews), Featherston Swimming Pool, dog park and skateboard park; Daniell Street adjacent to Railway, Johnson Street adjacent to railway, traffic islands and berms, Featherston Recycling Centre.

Greytown

Greytown Cemetery, SH2 berm Greytown Southern Gateway, Dog Park, Arbor Reserve, senior housing (West Street), Collier Reserve, Kowhai Reserve, Stella Bull Park and old library building, public toilets, Soldiers Memorial Park (includes playground, carpark, bushwalk and sports fields), Greytown Campground, Greytown Swimming Pool, Greytown Town Centre building; Greytown cycle trail, the walkway between Udy and Kuratawhiti Streets, traffic islands and berms, Greytown Recycling Centre.

Martinborough

Dublin Street Cemetery and Puruatanga Road Cemetery, Considine Park, Centennial Park, Martinborough Motor Camp, Martinborough Swimming Pool, Huangarua Park, Coronation Park and Puruatanga Park, Memorial Square, Martinborough Town Hall, Waihinga Centre, Martinborough Playground, Martinborough Public Toilet, Martinborough Museum, senior housing (Naples Street), dog park, grassed area adjacent to the fire station, Council offices, old Council chambers (Cork Street), Pain Farm, traffic islands and berms, Martinborough Transfer Station.

Rural

Camp Memorial and Peace Garden SH2, Otaraia Reserve, Tauwharenīkau suspension bridge and trails, Lake Ferry two large, grassed areas one either side of the Motor Camp (includes toilets and playground), Lake Ferry car park, Ngawi surf break toilet, coastal camping area with pit toilet, Te Awaiti and Tora Farm Road toilets and sites for camping, Cape Palliser road litter bin sites and pit toilet and Hinakura, Ngawi and Pirinoa recycling centres.

What's changed for this activity

Community Facilities and Services includes the delivery and upkeep of refuse & recycling facilities as well as community spaces, facilities, and services that support wellbeing and connection across the district.

The updated 2026/27 budget for Community Facilities and Services remains largely consistent with what was forecast for Year 2 of the Long-Term Plan. Compared to the forecast, service levels and overall costs remain the same. However, the rates funding required is lower than forecast in the LTP. This is mainly due to delays in borrowing for some capital programme items, which has reduced forecast interest costs.

Overall, while the scope of work remains largely unchanged, these financing updates mean a lower cost to ratepayers than originally expected in the LTP.

Prospective Funding Impact Statement (Community Facilities & Services) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	6,744	7,144	6,645
Targeted Rates	2,250	2,343	2,296
Subsidies and grants for operating purposes	154	158	193
Fees and charges	652	671	670
Local authorities fuel tax, fines, infringement fees, other receipts	829	862	906
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**10,629**	**11,178**	**10,709**
Applications of operating funding			
Payments to staff and suppliers	8,875	9,158	8,900
Finance Costs	336	479	187
Internal charges and overheads applied	1,563	1,652	1,659
Total applications of operating funding (B)	**10,774**	**11,289**	**10,746**
Total surplus or (deficit) of operating funding (A-B)	**(145)**	**(111)**	**(37)**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	530	545	541
Increase (decrease) in debt	2,227	3,677	4,496
Total sources of capital funding (C)	**2,757**	**4,222**	**5,037**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	513	2,704	3,235
- to improve the level of service	582	560	439
- to replace existing assets	1,518	847	1,325
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**2,612**	**4,111**	**5,000**
Total surplus or (deficit) of capital funding (C-D)	**145**	**111**	**37**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Community Facilities and Services				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
Council provides community facilities and spaces that encourage community use	Community & visitors are happy with the overall experience they have had with community buildings, parks, pools, cemeteries, transfer stations, and public toilets	Establish a new baseline with the new reporting tool	Maintain or improve on baseline	New measure to provide more monitoring and reporting during each year. A QR code placed at each location linked to an online survey form to collect feedback
	Number of people using our Libraries reflected by overall library usage and number of visits. Usage consists of 1. Physical issues 2. Digital issues, and 3. Computer/Wi-Fi Visits consist of: 1. In Person Visits, 2. Digital (website, OPAC, Social Media) 3. Housebound 4. Programs and Special events	Maintain or improve on baseline	Improve baseline by 5% on previous year.	Recorded on the Council database
Council promotes the waste management hierarchy “reduce, reuse, recycle,	Reduction in waste transferred to landfill	5% overall reduction	10% overall recovered	Recorded in the Council’s service request database

reprocess, treat, dispose”				
Refuse collection and disposal meets the needs of the community	Number of complaints due to non-collection of official rubbish bags in weekly collection	Less than 30 per month	Less than 30 per month	Recorded in the council’s service request database, with information captured from consultants

Land Transport (Roading and Footpaths)

Overview and purpose

Land Transport covers the provision and maintenance of roads and footpaths across the district. This includes roads, bridges and culverts, footpaths, street lighting, street cleaning, vegetation control, kerb and channel and structures such as retaining walls, bus shelters and car parks including railway station car parks.

The provision and management of roads is a function of local authorities in the terms of the Local Government Act 2002 including the relevant provisions of the Local Government Act 1974 and the Land Transport Management Act 2003.

These acts stipulate that South Wairarapa District Council is the owner and road controlling authority of all roads in the district other than state highways. The section of State Highways 2 and 53 within the South Wairarapa district boundary are controlled and funded by NZTA. Footpaths within the 7.281km of state highway corridors in urban areas are maintained by the Council and included in this plan.

The Council receives an NZTA subsidy of 51% for most of the work on its local roads, although some types of work are not subsidised.

Activities summary

The Land Transport goals are to:

- Improve transport options; and
- Plan, provide and maintain a roading network for the safe, comfortable and convenient movement of people and goods.

The principal objectives are to:

- Achieve defined standards of customer service;
- Protect the health and safety of the community;
- Minimise adverse effects on the environment;
- Comply with legal requirements;
- Achieve defined technical standards including NZTA agreement;
- Implement policies of South Wairarapa District Council;
- Achieve defined standards of system management.

Assets

Bridges

- 9 timber
- 76 concrete
- 15 armco/pipes
- 37 box culverts

Footpaths (concrete, asphalt, metal)

- 20.7km in Featherston
- 21.7km in Greytown
- 23.0km in Martinborough

Streetlights

- 332 in Featherston
- 282 in Greytown
- 283 in Martinborough
- 34 in rural areas

Kerb & Channel

- 21.3km in Featherston
- 20.8km in Greytown
- 27.5km in Martinborough

Pavement (Roads)

- Urban
- 60.9km of sealed
- 1.3km of unsealed
- Rural
- 341km of sealed
- 260km of unsealed

What's changed for this activity

The updated 2026/27 budget for Land Transport is higher than what was forecast for Year 2 in the Long-Term Plan. The main change for the 2026/27 is that the Council is no longer receiving subsidies from NZTA for all categories of roading and footpath work, even though overall costs have remained largely the same. As a result, a greater share of funding needs to come from rates. The Council heard from the community that maintaining investment in roads and footpaths is important to them, and they supported continuing this work despite the reduced contribution from central government for some types of work.

Prospective Funding Impact Statement (Land Transport) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	882	946	1,066
Targeted Rates	3,884	4,179	4,903
Subsidies and grants for operating purposes	2,762	2,806	2,721
Fees and charges	50	50	50
Local authorities fuel tax, fines, infringement fees, other receipts	815	824	909
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**8,393**	**8,805**	**9,648**
Applications of operating funding			
Payments to staff and suppliers	5,818	5,930	5,919
Finance Costs	129	205	76
Internal charges and overheads applied	866	906	921
Total applications of operating funding (B)	**6,813**	**7,042**	**6,916**
Total surplus or (deficit) of operating funding (A-B)	**1,580**	**1,764**	**2,732**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	4,728	3,686	3,686
Development and financial contributions	470	470	470
Increase (decrease) in debt	1,984	649	(319)
Total sources of capital funding (C)	**7,182**	**4,806**	**3,837**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	618	628	628
- to improve the level of service	3,532	2,060	2,060
- to replace existing assets	4,612	3,882	3,882
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**8,762**	**6,569**	**6,569**
Total surplus or (deficit) of capital funding (C-D)	**(1,580)**	**(1,764)**	**(2,732)**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Land Transport - *Please note that these performance measures are mandatory as directed by the Department of Internal Affairs (DIA) Non-Financial Performance Measures Rules 2024*				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
The roads are maintained to ensure that they are safe and comfortable to travel on	Average quality of ride on a sealed local road network, measured by smooth travel exposure.	90%	93%	Recorded by contractors in the RAM database. New recording and monitoring system
	Percentage of sealed local networks that is resurfaced	5% to 7%	5% to 7%	Recorded by contractors into the RAM database
	Number of fatalities and serious injury crashes on the local network	Less than 7	Less than 7	Recorded in the NZTA crash analysis systems database
	Percentage of urgent customer services requests are responded to within two days.	80%	85%	Recorded by contractors into the RAMM database
	Percentage of non-urgent customer service requests responded to within two weeks	Establish baseline	85%	Recorded in the council's service request database
Footpaths can be safely used to get around town	Footpath Condition survey done every two years with at least 90% rated Excellent, Good, Average.	80%	82%	Recorded by contractors into the RAM database

Water Supply

Overview and purpose

Water supply covers the treatment and delivery of safe drinking water and the management of the infrastructure required to do this.

Territorial authorities have numerous responsibilities relating to the supply of water including a duty under the Health Act 1956 to improve, promote and protect public health within their districts.

In terms of potable water, councils have an obligation to identify where such a service is required and to either provide it directly themselves, or to maintain an overview of the supply if it is provided by others.

Activities summary

Water supply must meet minimum health standards to avoid causing health problems for users. The Council uses best practice to ensure the water supply is fit for use and invests heavily in infrastructure to support this.

A reliable supply is needed at all times (including in drought) and for firefighting purposes. Council aims to improve reliability through demand management and is also investing in core infrastructure.

There are presently four public water supply systems in the South Wairarapa which serve Featherston and Greytown, Martinborough and Pirinoa. In 2025/26 there were 4,410 serviced properties and 170 serviceable properties (i.e. not connected at present). Three main sources supply water to the urban populations of Featherston, Greytown and Martinborough. There are also two emergency sources available to supply Featherston if needed and one for Martinborough.

Transition to CCO

Local Water Done Well (LWDW) is the central government's plan to address New Zealand's water infrastructure challenges. Reliable and safe water services to communities will be delivered within a new regulatory framework, focused on meeting economic, environmental and water quality needs.

South Wairarapa, Carterton, Masterton and Tararua District Councils have collectively established a Council-Controlled Organisation, Waitī Waters, in partnership with Rangitāne and Ngāti Kahungunu, to provide water infrastructure and services for current and future generations.

Waitī Waters will begin the delivery of South Wairarapa's water services from 1 July 2027. The transition is being managed by a Water Transition Team across the four Councils in various workstreams. They are now working with a newly-appointed Board of Directors to ensure the organisation is operational on time.

Assets

Water sources urban
The sources of water are:

- Greytown and Featherston - Waiohine bores beside Waiohine River;
- Greytown – Memorial Park bore;
- Martinborough – Ruamāhanga Wells;
- Pirinoa – Pirinoa bore.

Water sources rural (Stock water races)
Rural water races are open channels that move water through rural areas, mainly to provide water for stock animals. There are two water race systems:

- Featherston - Tauwharenīkau River (Longwood water race);
- Greytown to Kahutara - Waiohine River (Moroa water race).

The urban section of the Greytown channel is represented in the Stormwater activity rather than in this rural water race activity.

What's changed for this activity

The updated 2026/27 budget for Water Supply is lower than what was forecast for Year 2 of the Long-Term Plan. Compared with the forecast, the main change for the 2026/27 is that delays in delivering the work programme in 2024/25 and the first half of 2025/26 (this year) means the Council have needed to borrow less than originally expected, reducing forecast interest costs.

Starting from the second half of 2025/26 and into the year covered by the Annual Plan, momentum has been regained and the Council is now delivering largely the same services and capital works as planned in the LTP. The Council has also achieved better value from the investment programme by securing improved pricing and, in some cases, replacing longer sections of pipe within the same budget.

Overall, this means the Council can continue to invest in the network while reducing both debt and rates compared to the previous forecast. This also means that when the assets ae transferred to Waitī Waters they will be in better condition, and carrying less debt, than anticipated when plan was completed in 2025. While future investment decisions will sit with the new water entity, these outcomes place the network in a stronger position for the years ahead.

Prospective Funding Impact Statement (Water Supply) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	6,048	6,704	6,214
Subsidies and grants for operating purposes	542	-	-
Fees and charges	10	11	11
Local authorities fuel tax, fines, infringement fees, other receipts	126	-	-
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**6,725**	**6,714**	**6,224**
Applications of operating funding			
Payments to staff and suppliers	4,904	4,350	4,354
Finance Costs	361	698	287
Internal charges and overheads applied	498	523	526
Total applications of operating funding (B)	**5,764**	**5,570**	**5,167**
Total surplus or (deficit) of operating funding (A-B)	**961**	**1,144**	**1,058**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	176	181	180
Increase (decrease) in debt	8,288	6,198	10,063
Total sources of capital funding (C)	**8,463**	**6,378**	**10,244**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	4,041	3,036	8,773
- to replace existing assets	5,384	4,486	2,528
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**9,425**	**7,522**	**11,302**
Total surplus or (deficit) of capital funding (C-D)	**(961)**	**(1,144)**	**(1,058)**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Water Supply - *Please note that these performance measures are mandatory as directed by the Department of Internal Affairs (DIA) Non-Financial Performance Measures Rules 2024*				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
The water provided is safe to drink	The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules: (a) 4.4 T1 Treatment Rules; (b) 4.5 D1.1 Distribution System Rule: (c) 4.7.1 T2 Treatment Monitoring Rules; (d) 4.7.2 T2 Filtration Rules. (e) 47.3 T2 UV Rules; (f) 4.7.4 T2 Chlorine Rules; (g) 4.8 D2.1 Distribution System Rule; (h) 4.10.1 T3 Bacterial Rules; (i) 4.10.2 T3 Protozoal Rules; and (j) 4.11.5 D3.29 Microbiological Monitoring Rule.	Fully Compliant	Fully Compliant	National Water Information Database
Maintenance of the reticulation network	Percentage of real water loss from the Council's networked reticulation system (calculated using minimum night flow)	40%	39%	Recorded by Wellington Water*
Customer satisfaction	Number of complaints received about drinking water clarity, taste, odour, pressure or flow, continuity of supply and local authority response on these issues	Less than 20 per 1000 connections	Less than 20 per 1000 connections	Recorded by Wellington Water*

Potable water demand	Average consumption of drinking water per day per resident within the district	Less than 575 litres	Less than 575 litres	Recorded by Wellington Water*
Fault response times where the Council attends a call-out in response to a fault or unplanned interruption to the network reticulation system	Median response time to call-outs to a fault or unplanned interruption to the network			
	a) Attendance at urgent call outs	Median response time of 60 minutes or less	Median response time of 60 minutes or less	Recorded by Wellington Water*
	b) Resolution of urgent call outs	Median response time of 8 hours or less	Median response time of 8 hours or less	Recorded by Wellington Water*
	c) Attendance at non-urgent call outs	Median response time of 2 working days or less	Median response time of 2 working days or less	Recorded by Wellington Water*
	d) Resolution of non-urgent call outs	Median response time of 5 working days or less	Median response time of 5 working days or less	Recorded by Wellington Water*

**From 1 July 2026 until 30 June 2027 a new service provider, Citycare Water will be responsible for the water delivery method. Note KPI measures for water have not changed, only the provider has changed and will no longer be Wellington Water.*

Wastewater

Overview and purpose

Wastewater covers the treatment and disposal of wastewater, including the operation and upgrade of treatment plants and supporting infrastructure.

Territorial authorities have numerous responsibilities relating to wastewater systems including the duty under the Health Act 1956 to improve, promote and protect public health within their districts. In the case of the provision of wastewater systems, councils have an obligation to identify where such a service is required and to either provide it directly themselves, or to maintain an overview of the supply if it is provided by others.

Activities summary

The Council provides for the disposal of wastewater to meet the needs of urban residents and industrial, commercial, institutional, recreational, horticultural and rural users (near the urban areas) in accordance with the Wastewater Drainage Policy.

The Council operates and maintains the system for disposal of wastewater in accordance with standards established by the Ministry of Health and GWRC.

In South Wairarapa, there are presently four wastewater systems, which service 4,391 pans, with a further 192 properties able to be serviced but not connected. These systems include pipes, pumps, ponds and plant facilities to collect treat and discharge the wastewater.

The wastewater schemes are:

- Featherston – Urban
- Greytown – Urban
- Martinborough – Urban
- Lake Ferry – Rural

Transition to CCO – Waitī Waters

Local Water Done Well (LWDW) is the central government’s plan to address New Zealand’s water infrastructure challenges. Reliable and safe water services to communities will be delivered within a new regulatory framework, focused on meeting economic, environmental and water quality needs.

South Wairarapa, Carterton, Masterton and Tararua District Councils have collectively established a Council-Controlled Organisation, Waitī Waters, in partnership with Rangitāne and Ngāti Kahungunu, to provide water infrastructure and services for current and future generations.

Waitī Waters will begin the delivery of South Wairarapa’s water services from 1 July 2027. The transition is being managed by a Water Transition Team across the four Councils in various workstreams. They are now working with a newly-appointed Board of Directors to ensure the organisation is operational on time.

Assets

The Council owns a number of structures and components for the disposal of wastewater.

Underground pipe network:

Urban:

- Featherston 25km
- Greytown 20km
- Martinborough 20km

Rural:

- Lake Ferry 3km (nearly 50% rising mains)

The Featherston sewer reticulation system comprises earthenware, asbestos-cement, reinforced concrete and uPVC pipe material. Approximately 90% of the total reticulation is 150mm pipe. The majority of pipeline material is earthenware and asbestos cement reflecting the age of the system and the materials that were available at the time. The Greytown system is predominantly concrete and asbestos-cement. The use of uPVC is increasing with smaller amounts of asbestos-cement and earthenware pipe. Most of Martinborough (approximately 99.5%) is asbestos-cement pipe. The remainder is uPVC pipe. Currently for normal renewal applications, uPVC pipeline is the material of choice. The Council is gradually replacing pipes with new uPVC pipes based on condition and criticality. Sewer pumps and aerators are controlled and monitored through Council's telemetry system.

What's changed for this activity

The updated 2026/27 budget for Wastewater is lower than what was forecast for Year 2 of the Long-Term Plan. The main change is that delays in delivering the work programme in earlier years means that the Council needs to borrow less than originally expected, reducing forecast interest costs.

While it has taken longer to develop and confirm the right solutions for the community, the programme of work is moving forward largely as planned in the LTP, particularly for the treatment plants.

Overall, this means the Council is continuing to invest in wastewater infrastructure while reducing both debt and rates compared to what was previously forecast. These outcomes also mean that the Council will be handing over the wastewater assets to Waitī Waters in a stronger financial and physical position than anticipated when the LTP and Water Services Delivery Plan were completed in 2025.

Prospective Funding Impact Statement (Wastewater) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	5,537	6,231	5,555
Subsidies and grants for operating purposes	-	-	-
Fees and charges	30	31	31
Local authorities fuel tax, fines, infringement fees, other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**5,567**	**6,262**	**5,586**
Applications of operating funding			
Payments to staff and suppliers	3,725	2,974	3,080
Finance Costs	1,178	1,605	466
Internal charges and overheads applied	437	458	461
Total applications of operating funding (B)	**5,341**	**5,037**	**4,006**
Total surplus or (deficit) of operating funding (A-B)	**226**	**1,225**	**1,580**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	234	241	241
Increase (decrease) in debt	3,941	12,428	12,473
Total sources of capital funding (C)	**4,175**	**12,668**	**12,713**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	1,048	3,319	3,532
- to improve the level of service	2,377	9,957	10,164
- to replace existing assets	976	618	598
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**4,402**	**13,894**	**14,293**
Total surplus or (deficit) of capital funding (C-D)	**(226)**	**(1,225)**	**(1,580)**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Wastewater - *Please note that these performance measures are mandatory as directed by the Department of Internal Affairs (DIA) Non-Financial Performance Measures Rules 2024*				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
Council provides wastewater services that effectively collect and dispose of wastewater	Number of dry weather sewerage overflows from the Council's system.	Less than 10 per 1000 connections	Less than 10 per 1000 connections	Recorded by Wellington Water* It is reported by council as a Breach of Consent
	Median response time to sewerage overflow resulting from a blockage or other fault to the Council's sewerage system			
	- Attendance time (from time of notification to the time service personnel arrive onsite).	Median response time of 60 minutes or less	Median response time of 60 minutes or less	Recorded by Wellington Water*
	- Resolution time (from time of notification to resolution of fault).	Median response time of 4 hours or less	Median response time of 4 hours or less	Recorded by Wellington Water*
Wastewater disposal does not create any smells, or health issues and causes minimal impact on the environment	Compliance with the Council's resource consents for discharge from its sewerage system measured by the number of: •abatement notices, •infringement notices, •enforcement orders or •convictions received by the Council in relation to those resource consents	0 notices, orders or convictions	0 notices, orders or convictions	Recorded by Wellington Water*. It is reported by council as a Breach of Consent

	Number of complaints received about any of the following: sewerage odour, sewerage system faults, sewerage system blockages and the Council's response to issues with its sewerage system.	less than 30 per 1000 connections	less than 30 per 1000 connections	Recorded by Wellington Water*

**From 1 July 2026 until 30 June 2027 a new service provider, Citycare Water will be responsible for the water delivery method. Note KPI measures for water have not changed, only the provider has changed and will no longer be Wellington Water.*

Stormwater

Overview and purpose

Stormwater covers the management of runoff in the urban areas, including the systems and infrastructure that help protect communities from flooding and manage water quality. Rural water races are included in the Water Supply activity and will remain with Council when the other water activities transfer to Waitī Waters.

Territorial authorities have numerous responsibilities for public stormwater management. Council has an obligation to identify where such a service is required and to either provide it directly or to maintain an overview where it is provided by others. Design and operational considerations for the stormwater system are fundamentally different from other piped services such as water supply and wastewater. For those services, the peak loading on the system can be estimated and designed, however, the stormwater system cannot provide protection against all foreseeable storm events and aims only to provide a level of protection accepted by the community as being reasonable.

An overall level of stormwater protection is provided by a combination of:

- a primary stormwater system; and
- a secondary stormwater system.

The primary stormwater system is the system of reticulation pipes, culverts, open drains and access chambers. It is designed to collect stormwater resulting from moderate rainfall and discharge it into watercourses. The primary stormwater system is intended to minimise what is often termed as nuisance flooding.

The secondary stormwater system generally comprises overland flow-paths designed to convey excess floodwater with a minimum of damage when the primary stormwater system is unable to cope. Roads are often used as secondary flow-paths

Activities summary

The Council aims over the long term to provide protection of properties in all urban areas and to ensure stormwater is contained in channels, pipes and structures to direct the flow in a controlled manner across Council-owned/vested land to a waterway or other suitable discharge points. Council's policy is that unused stormwater from the roof of all buildings is disposed of onsite through appropriate means.

The stormwater activity goal is to:

- Provide and maintain waterways to collect and dispose of excess surface water to protect amenities, reduce flooding, avoid erosion and establish a safe environment.

The principal objectives are to:

- achieve defined standards of customer service;
- protect the health and safety of the community;
- minimise adverse effects on the environment;
- comply with legal requirements;
- achieve defined technical standards;
- implement policies of the Council;
- promote development throughout the district;

- achieve defined standards of system management.

Transition to CCO - Waitī Waters

Local Water Done Well (LWDW) is the central government's plan to address New Zealand's water infrastructure challenges. Reliable and safe water services to communities will be delivered within a new regulatory framework, focused on meeting economic, environmental and water quality needs.

South Wairarapa, Carterton, Masterton and Tararua District Councils have collectively established a Council-Controlled Organisation, Waitī Waters, in partnership with Rangitāne and Ngāti Kahungunu, to provide water infrastructure and services for current and future generations.

Waitī Waters will begin the delivery of South Wairarapa's water services from 1 July 2027. The transition is being managed by a Water Transition Team across the four Councils in various workstreams. They are now working with a newly-appointed Board of Directors to ensure the organisation is operational on time.

Assets

Assets include all pipes, pits and open channels that collect and discharge stormwater in the district.

What's changed for this activity

The updated 2026/27 budget for Stormwater is close to the forecast for Year 2 of the Long-Term Plan. The main change for the 2026/27 is a small increase in rates funding compared to the LTP, mainly due to slightly higher inflation and the level of work needed to maintain and renew stormwater assets.

Overall, this activity continues to track closely to the LTP, with only minor adjustments to reflect updated cost pressures and asset requirements.

Prospective Funding Impact Statement (Stormwater) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	60	63	78
Targeted Rates	541	565	701
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Local authorities fuel tax, fines, infringement fees, other receipts	-	-	-
Internal charges and overheads recovered	-	-	-
Total sources of operating funding (A)	**601**	**628**	**779**
Applications of operating funding			
Payments to staff and suppliers	359	363	339
Finance Costs	-	-	-
Internal charges and overheads applied	77	81	81
Total applications of operating funding (B)	**437**	**444**	**421**
Total surplus or (deficit) of operating funding (A-B)	**164**	**183**	**358**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	139	131	(32)
Total sources of capital funding (C)	**139**	**131**	**(32)**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	303	315	326
Increase (decrease) in reserves	-	-	-
Total applications of capital funding (D)	**303**	**315**	**326**
Total surplus or (deficit) of capital funding (C-D)	**(164)**	**(183)**	**(358)**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Service for the year ending 30 June 2027

Stormwater - *Please note that these performance measures are mandatory as directed by the Department of Internal Affairs (DIA) Non-Financial Performance Measures Rules 2024*				
Service Level	**KPI**	**Performance Targets**		**How it will be recorded**
		Target 2025-2026	Target 2026-2027	
Stormwater drains are well operated and maintained by the Council	Number of flooding events that occur in the district. Dept of Internal Affairs defines a flooding event as an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor.	10 events or less achieved	10 events or less achieved	Recorded by contractor Wellington Water*
	For each flooding event, the number of habitable floors affected.	Less than or equal to 1/1000 connections	Less than or equal to 1/1000 connections	Recorded by contractor Wellington Water*
Consent Compliance	Compliance with Council resource consents for discharge from its stormwater system, measured by the number of abatement notices, infringement notices, enforcement orders and convictions received by the Council in relation to those consents	100%	100%	Recorded by contractor Wellington Water* and monitored by Greater Wellington Regional Council
	Median response time to attend a flooding event (from time of notification to the time service personnel arrive onsite)	3 hours or less	3 hours or less	Recorded by contractor Wellington Water*
	Number of complaints received about the performance of the Council's stormwater system	No more than 3 per 1000	No more than 3 per 1000	Council records

**From 1 July 2026 until 30 June 2027 a new service provider, Citycare Water will be responsible for the water delivery method. Note KPI measures for water have not changed, only the provider has changed and will no longer be Wellington Water.*

Part 3: Financial Information and Statements | Ngā Pūrongo Pūtea

Financial Statements

The prospective financial statements set out the expected financial position and performance for the 2026/27 year. They present both Year 1 (2025/26) and Year 2 forecast (2026/27) of the Long-Term Plan (LTP) 2025–34 alongside the updated forecast for 2026/27, to show how current expectations compare with the original LTP assumptions.

At a high level, the key statements show:

Statement of Comprehensive Revenue and Expense

This shows what the Council expects to earn (such as rates and other income) and to spend (operating costs, depreciation, and financing costs), resulting in a forecast surplus or deficit.

Statement of Financial Position

This provides a snapshot of what the Council expects to own (assets, such as infrastructure) and what it owes (liabilities, such as debt), and the resulting equity.

Statement of Cash Flows

This shows how cash is expected to move in and out of the organisation during the year, including operating activities, capital investment, and borrowing.

Statement of Changes in Equity

This explains how total equity is expected to change over the year, primarily through operating results and any revaluations.

Impact of waters transition on these statements

The transfer of water services assets, liabilities, and related equity to Waitī Waters has been reflected in the prospective financial statements included in this Annual Plan, consistent with the approach taken in the LTP. The impacts are primarily shown in the Statement of Financial Position, Statement of Comprehensive Revenue and Expense, and Statement of Cash Flows, and are based on best current information; these will continue to be refined as transition details are confirmed and will be fully disclosed in the 2026/27 Annual Report.

Funding Impact Statement (FIS) for Rating

This section outlines the rates required to fund the 2026/27 year. This is followed by examples to illustrate how different types of properties would be rated, showing the total SWDC rates that would apply. It is important to note that these rates examples include only SWDC rates. Greater Wellington Regional Council (GWRC) rates are not included in the Annual Plan rates or examples.

Prospective Statement of Comprehensive Revenue and Expenses for the Year Ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Revenue			
General rates and rates penalties	12,768	13,030	13,057
Targeted rates for waters	11,889	13,247	12,227
Targeted rates for other activities	6,370	6,775	7,433
Waka Kotahi subsidy	7,405	6,408	6,408
Grants, subsidies and donations	780	243	278
Interest revenue	32	53	31
Fees, licences and user charges	2,641	2,964	2,853
Contributions	1,409	1,436	1,432
Other revenue	1,827	1,771	1,938
Total revenue	**45,122**	**45,926**	**45,657**
Expenses			
Personnel costs*	8,579	8,711	9,878
Finance costs	2,087	3,130	1,077
Depreciation and amortisation	6,645	7,466	9,400
Other expenses*	25,501	24,595	24,132
Total expenses	**42,812**	**43,902**	**44,488**
Operating surplus or (defecit)	**2,310**	**2,024**	**1,169**
Other comprehensive revenue and expenses			
Gain or (loss) on revaluation	40,764	5,648	5,760
Total other comprehensive revenue and expenses	**40,764**	**5,648**	**5,760**
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	**43,074**	**7,672**	**6,929**

* The transitional supply arrangement for waters delivery has resulted in an increase of $1.1m of personnel costs, which has been offset by an equal reduction in other expenses for waters.

Prospective Statement of Changes in Net Assets/Equity for the Year Ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Equity at 1 July (opening balance)			
Public equity	186,628	196,824	193,987
Special separate and trust funds	13,336	5,450	11,775
Asset revaluation reserve	419,543	460,307	449,636
Total equity at 1 July (opening balance)	**619,507**	**662,581**	**655,398**
Changes during the year			
Operating Surplus/(Deficit)	2,310	2,024	1,169
Transition of water activities to WSCCO	-	118,974	130,063
Asset Revaluation	40,764	(118,974)	(88,857)
Total changes during the year	**43,074**	**2,024**	**42,375**
Equity at 30 June (closing balance)			
Public equity	196,824	316,536	323,927
Special separate and trust funds	5,450	12,384	13,823
Asset revaluation reserve	460,307	341,333	360,779
Total equity at 30 June (closing balance)	**662,581**	**670,253**	**698,529**

Prospective Statement of Financial Position for the Year Ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Assets			
Current assets			
Cash & cash equivalents	5,082	4,960	8,051
Debtors & other receivables	3,395	3,249	3,631
Investments - current	446	446	419
Inventories	26	26	62
Total current assets	**8,949**	**8,681**	**12,162**
Non-current assets			
Investments - non-current	1,381	1,959	1,501
Other financial assets	133	133	133
Intangible assets	662	662	470
Property, Plant and Equipment*	716,568	569,536	577,820
Council controlled organisation	-	118,024	130,063
Total non-current assets	**718,744**	**690,315**	**709,986**
Total assets	**727,693**	**698,996**	**722,148**
Total assets	**727,693**	**698,996**	**722,148**

*in 2025 Investment Properties were reclassified as Property, Plant and Equipment, so are included in these totals.

Prospective Statement of Financial Position for the Year Ending 30 June 2027 (continued)

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Liabilities			
Current liabilities			
Creditors & other payables	7,259	7,504	6,963
Employee benefit liabilities	866	880	998
Borrowings	-	-	1,415
Other current liabilities	333	333	33
Total current liabilities	**8,458**	**8,716**	**9,409**
Non-current liabilities			
Other non-current liabilities	-	-	302
Borrowings	56,654	20,027	13,909
Total non-current liabilities	**56,654**	**20,027**	**14,210**
Total liabilities	**65,112**	**28,743**	**23,619**
Equity			
Reserves and public equity			
Public equity	196,824	316,536	323,927
Restricted reserves and trust funds	5,449	12,384	13,823
Asset revaluation reserves	460,307	341,333	360,779
Total reserves and public equity	**662,581**	**670,253**	**698,529**
Total equity	**662,581**	**670,253**	**698,529**
Total liabilities and equity	**727,693**	**698,996**	**722,148**

Prospective Cash Flow Statement for the Year Ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Net cashflow - operational activities			
Cash was provided from:			
Rates Revenue	30,775	32,996	32,579
Fees, charges, and other receipts	2,355	3,077	2,968
Interest Received	27	28	6
Regional Council rates received	8,779	9,941	9,331
Grants and subsidies	7,899	6,764	6,800
Other revenue	3,236	3,207	3,369
Total cash provided from operational activities	**53,071**	**56,013**	**55,053**
Cash was applied to:			
Payment Staff & Suppliers	32,655	33,097	33,737
Interest paid	2,087	3,130	1,077
Regional Council rates paid	8,732	9,892	9,331
Total cash applied to operational activities	**43,475**	**46,118**	**44,145**
Net cashflow from or (to) operational activities	**9,596**	**9,895**	**10,908**
Net cashflow - investment activities			
Cash was provided from:			
Proceeds from investments realised	-	-	-
Proceeds sale of property, plant and equipment	-	59,774	25,265
Total cash provided from investment activities	**-**	**59,774**	**25,265**
Cash was applied to:			
Purchase of property, plant and equipment	27,743	32,584	37,790
Purchase of intangibles	-	-	-
Purchase of Investments	471	579	683
Total cash applied to investment activities	**28,213**	**33,163**	**38,473**
Net cashflow from or (to) investment activities	**(28,213)**	**26,611**	**(13,208)**

Prospective Cash Flow Statement for the Year Ending 30 June 2027 (continued)

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Net cashflow - finance activities			
Cash was provided from:			
Proceeds from borrowings	18,820	23,146	27,325
Capital works loan repayments	-	-	-
Total cash provided from finance activities	**18,820**	**23,146**	**27,325**
Cash was applied to:			
Repayment of borrowings	-	59,774	25,265
Total cash applied to finance activities	**-**	**59,774**	**25,265**
Net cashflow from or (to) finance activities	**18,820**	**(36,627)**	**2,059**
Total net increase or (decrease) in cash	**203**	**(122)**	**(240)**
Cash balance			
Cash balance at 1 July (opening balance)	4,879	5,082	8,291
Net increase or (decrease) in cash held	203	(122)	(240)
Cash balance at 30 June (closing balance)	**5,082**	**4,960**	**8,051**

Prospective Schedule of Capital Expenditure for the Year Ending 30 June 2027

		2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Community Facilities & Services	**Activity**			
Renewals				
Greytown campground, reserve, tennis court driveway redo	Campgrounds	78	-	155
Cemeteries annual renewals	Cemeteries	51	53	53
Car park resurfacing	Community Buildings	36	37	52
Community building annual renewals	Community Buildings	51	53	53
Exterior painting - Featherston & Greytown	Community Buildings	205	105	105
Heating, electrical, roof & windows - Greytown Town Centre	Community Buildings	205	-	205
Housing annual renewals	Housing	51	53	52
Burling Flats (Featherston) roofing, interior fitout	Housing	-	105	105
Library book collection	Libraries	123	127	126
Greytown Rugby grounds fencing, lights, car park	Parks & Reserves	103	105	105
Parks & Reserves annual renewals	Parks & Reserves	51	53	53
Rental Property Upgrades	Rental Properties	51	53	53
Pool surface, plant, & changing room renewals	Swimming Pools	103	-	105
Swimming Pool annual renewals	Swimming Pools	51	53	53
Featherston toilets renew & upgrade	Toilets	308	-	-
Toilet annual renewals	Toilets	51	53	53
Total renewals		**1,518**	**847**	**1,325**
Improvement in level of service				
Building emergency resilience upgrades	Community Buildings	10	11	11
Library click & collect lockers	Libraries	-	53	53
Library self-issue kiosks	Libraries	57	-	-
Featherston war memorial lighting - dome	Parks & Reserves	10	-	-
Playground refurbishments	Parks & Reserves	328	315	195
Recreation trail infrastructure	Recreation Trails	51	53	53
Bin sensors & rural smart bins	Refuse & Recycling	2	2	2
Refuse / Recycling Upgrades	Refuse & Recycling	103	105	105
Riparian planting	Rental Properties	21	21	21
Total improvement in level of service		**582**	**560**	**439**
Growth				
District greenspace land	Parks & Reserves	513	2,704	3,235
Total growth		**513**	**2,704**	**3,235**
Total Community Facilities & Services		**2,612**	**4,111**	**5,000**

		2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Finance & Corporate Support				
Renewals				
Building health & safety	Corporate Facilities	15	16	16
Corporate office annual renewals	Corporate Facilities	51	53	53
Vehicle replacement	Corporate Facilities	123	-	126
Corporate office refurbishment	Corporate Facilities	1,794	-	-
IT hardware replacement	Information Technology	103	105	105
Total renewals		**2,086**	**173**	**300**
Improvement in level of service				
Building security alarm system upgrade	Corporate Facilities	103	-	-
Network infrastructure	Information Technology	51	-	-
Total improvement in level of service		**154**	**-**	**-**
Total Finance & Corporate Support		**2,240**	**173**	**300**
Land Transport				
Renewals				
Footpath renewals (subsidised)	Footpaths	60	62	62
Footpath renewals (un-subsidised)	Footpaths	100	100	100
Drainage renewals	Roading	461	469	469
Drainage renewals (Cape Palliser)	Roading	22	22	22
Riddiford Bridge renewal	Roading	795	-	-
Sealed road pavement rehabilitation	Roading	1,036	1,055	1,055
Sealed road resurfacing	Roading	1,252	1,275	1,275
Sealed road resurfacing (Cape Palliser)	Roading	124	124	124
Structure component replacements	Roading	161	164	164
Structure component replacements (Cape Palliser)	Roading	30	30	30
Traffic Service renewals	Roading	56	57	57
Traffic Service renewals (Cape Palliser)	Roading	6	6	6
Unsealed road metalling	Roading	502	511	511
Unsealed road metalling (Cape Palliser)	Roading	8	8	8
Total renewals		**4,612**	**3,882**	**3,882**

		2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Improvement in level of service				
Birdwood/Fox Streets intersection improvements	Roading	400	-	
Bridge strengthening	Roading	225	225	225
Collector Road widening	Roading	120	120	120
East Coast reslience study	Roading	85	-	
East Coast stability planting	Roading	75	55	55
ECOREEF extension (Cape Palliser)	Roading	990	1,000	1,000
Glue Pot Stability	Roading	500	250	250
Guard rail installation (Cape Palliser)	Roading	75	75	75
Guard rail installation Lake Ferry	Roading	90	-	-
Ponatahi Road Huangarua River safety	Roading	100	-	-
Rock supply (Cape Palliser)	Roading	300	300	300
Rural Road delineation improvements	Roading	35	35	35
Speed management plan speed signs	Roading	75	-	-
Speed review (Cape Palliser)	Roading	25	-	-
Speed review (other roads)	Roading	437	-	-
Total improvement in level of service		**3,532**	**2,060**	**2,060**
Growth				
Kerb & channel and footpath additions	Footpaths	450	450	450
Walk & cycle way improvements	Footpaths	113	113	113
Stock underpass contribution	Roading	55	65	65
Total growth		**618**	**628**	**628**
Total Land Transport		**8,762**	**6,569**	**6,569**

Stormwater				
Renewals				
Annual renewals	Stormwater	303	315	326
Total renewals		**303**	**315**	**326**
Total Stormwater		**303**	**315**	**326**

		2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Water Supply				
Renewals				
Consenting of Water Races (Moroa)	Water Races	254	157	418
Annual renewals	Water Supply	692	730	654
Boar Bush PW Trunk Main and reservoir outlet	Water Supply	154	1,600	-
FSTN Water Main Renewals	Water Supply	1,926	2,000	1,456
SWDC VHCA Reservoir Water Quality Renewals	Water Supply	210	-	-
Tauwharenikau Pipeline Crossing	Water Supply	2,147	-	-
Total renewals		**5,384**	**4,486**	**2,528**
Improvement in level of service				
Greytown treatment plant upgrades Stage 3	Water Supply	2,131	2,102	-
Resource Consent for Pirinoa water	Water Supply	81	105	105
Treatment plant wellfield security	Water Supply	105	830	501
Waiohine treatment plant stage 3 dosing system	Water Supply	1,723	-	-
Total improvement in level of service		**4,041**	**3,036**	**606**
Total Water Supply		**9,425**	**7,522**	**3,135**
Wastewater				
Renewals				
Annual renewals	Wastewater	524	544	522
Reconsenting Lake Ferry treatment plant	Wastewater	51	52	54
Wastewater pump station renewals	Wastewater	137	22	22
Total renewals		**712**	**618**	**598**
Improvement in level of service				
FSTN WWTP Consent renewal and upgrades	Wastewater	881	1,660	1,659
GTN WWTP Compliance Upgrades	Wastewater	1,132	3,872	4,017
MTB WWTP Compliance Upgrades	Wastewater	629	4,425	3,979
Total improvement in level of service		**2,641**	**9,957**	**9,654**
Growth				
GTN WWTP Growth Capacity Upgrade	Wastewater	524	1,659	1,766
MTB WWTP Growth Capacity Upgrade	Wastewater	524	1,659	1,766
Total growth		**1,048**	**3,319**	**3,532**
Total Wastewater		**4,402**	**13,894**	**13,784**
Total capital expenditure		**27,743**	**32,584**	**29,113**

Prospective Funding Impact Statement (Whole of Council) for the year ending 30 June 2027

	2025/26 Long-Term Plan ($000's)	2026/27 Long-Term Plan ($000's)	2026/27 Annual Plan ($000's)
Surplus or (deficit) of operating funding			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	12,768	13,030	12,978
Targeted Rates	18,259	20,022	19,669
Subsidies and grants for operating purposes	3,457	2,964	2,914
Fees and charges	2,641	2,964	2,853
Interest and dividends from investments	32	53	31
Local authorities fuel tax, fines, infringement fees, and other receipts	1,827	1,771	2,023
Total sources of operating funding (A)	**38,985**	**40,803**	**40,532**
Applications of operating funding			
Payments to staff and suppliers	34,080	33,306	34,013
Finance Costs	2,087	3,130	1,077
~~Internal charges and overheads applied~~	-	-	-
Total applications of operating funding (B)	**36,167**	**36,435**	**35,090**
Total surplus or (deficit) of operating funding (A-B)	**2,818**	**4,368**	**5,378**
Surplus or (deficit) of capital funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	4,728	3,686	3,686
Development and financial contributions	1,409	1,436	1,432
Increase (decrease) in debt	18,820	23,146	27,325
Total sources of capital funding (C)	**24,957**	**28,269**	**32,443**
Applications of capital funding			
Capital Expenditure:			
- to meet additional demand	2,178	6,650	7,394
- to improve the level of service	10,634	15,613	21,436
- to replace existing assets	14,930	10,321	8,959
Increase (decrease) in reserves	(438)	(526)	(652)
Increase (decrease) of investments	471	579	683
Total applications of capital funding (D)	**27,775**	**32,637**	**37,821**
Total surplus or (deficit) of capital funding (C-D)	**(2,818)**	**(4,368)**	**(5,378)**
Funding Balance (A - B) + (C - D)	**-**	**-**	**-**

Prospective Statement of Special and Separate Funds for the Year Ending 30 June 2027

	Reserve Activities	Opening Balance ($000's)	Transfers In ($000's)	Transfers Out ($000's)	Closing Balance ($000's)
Community Reserves					
Community Board Reserves	Governance	-	80	80	-
Plantation Reserve	All activities	(190)	-	-	(190)
Discretionary Reserves					
Disaster Recovery Reserve	All activities	40	10	-	50
District Property Reserve	All activities	289	-	-	289
Infrastructure Reserves					
Infrastructure Contribution Reserve	All activites	3,543	1,770	2,475	2,838
Infrastructure Resilience Reserve	All Infrastructure	634	583	-	1,217
Other Reserves					
Depreciation Reserves	All Activities	2,913	9,056	6,178	5,791
Lake Ferry Reserve	Amenities	18	32	17	33
Martinborough Town Hall Reserve	Amenities	10	-	-	10
Operating Projects Smoothing Reserve	All Activities	(606)	14	1,146	(1,738)
Rural Roading Reserve	Roading	154	-	-	154
Wairarapa Moana Reserve	Governance	137	-	-	137
Restricted Reserves					
Restricted Reserves	All activities	3,898	541	179	4,260
Trusts					
Pain Farm	Amenities	522	120	87	555
Water Race Reserves					
Featherston/Longwood Water race	Water Races	94	112	111	95
Greytown/Moroa Water race	Water Races	320	122	121	321
Total Reserves		**11,775**	**12,441**	**10,393**	**13,823**

Financial Prudence Disclosure Statement

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 annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations). Refer to the Regulations for more information, including definitions of some of the terms used in this statement.

	Benchmark 2026/27	Annual Plan 2026/27	Benchmark Met?
Rates Benchmarks			
Quantified limit on rates increases using revised LGCI*	6.6%	5.4%	Yes
Quantified limit on rates income using revised LGCI**	33,075,107	32,717,108	Yes
Debt Benchmarks			
Quantified limit on borrowing (net debt divided by operating revenue) ***	175.0%	94.5%	Yes
Quantified limit on borrowing costs (interest costs divided by operating revenue) ***	10.0%	1.0%	Yes
Other Benchmarks			
Balanced budget (operating revenue should be higher than operating expense)	100.0%	99.4%	No
Essential services (capital expenditure on infrastructure assets should be higher than the depreciation on those assets) ***	100.0%	149.5%	Yes

* The Local Government Cost Index (LGCI) for 2026/27 is 2.6% and the margin for 2026/27 in the Council Financial Strategy is 4.0%

** The planned rates income for 2025/26 was $32,713,962 and the benchmark represents the amount of revenue if this was increased by the % benchmark

*** Adjusted for removal of Stormwater, Wastewater, and Water Supply activities as the transition will be in place at year-end. Without this adjustment the planned results also meet the benchmarks as below:

- 94.9% for limit on borrowing,
- 2.4% for the limit on borrowing costs, and
- 429.2% for the essential services.

Rates

Funding Impact Statement (Rating) for the Year Ending 30 June 2027

Introduction

Clause 15 of Schedule 10 of the Local Government Act 2002 requires Council to include a Funding Impact Statement for Rating in its Annual Plan. The following matters cover the specific statements to be provided as set out in Schedule 10 clause 15. This Funding Impact Statement should be read in conjunction with Council's Revenue and Financing Policy.

All figures for rates and charges in this Funding Impact Statement are inclusive of GST.

Rates for 2026-27

The revenue and funding mechanisms to be used to cover the estimated expenses of the Council for the year ended 30 June 2027 aligns with the Revenue and Financing Policy. The specific rating details given in the following pages have been drawn from and are consistent with Council's Annual Plan for 2026/27.

The funding impact statement consists of two sections:

- The Rating System outlines the methodologies and differentials that Council has used to set the rates for the 2026-27 year.
- The Schedule of Rates outlines the rates for the 2026-27 year, including the total amount Council proposes to collect from each rate.

Rating System

General Rates

The General Rate and the Uniform Annual General Charge will be used to fund, or assist with funding, all Council activities to the extent those activities are not funded by targeted rates.

General rates based on property value.

General rates are set, based on capital value of rateable properties, to fund Council's general activities.

South Wairarapa District Council's General Rate does not have any differentials, i.e., every rateable property in the district is rated the same amount per dollar of capital value.

Property values are included in the rating information database (RID), which is available at the Martinborough office, or on the Council website.

Uniform Annual General Charge (UAGC)

The Council proposes to set a Uniform Annual General Charge (UAGC) on each SUIP on every rateable rating unit.

This rate is set at a level designed to ensure that the total of the UAGC and other applicable uniform rates does not exceed the threshold allowed under Section 21 of the Local Government (Rating) Act 2002 of 30%. For the 2026-27 rating year the total applicable uniform rates make up a target of 21% of total revenue from all rates.

Targeted Rates

Infrastructure Resilience

The Council proposes to set a targeted rate to build a reserve that can be used to repair or replace infrastructure damaged in emergency events in the district. The rate will be based on the rateable capital value of each rating unit in the district.

No lump sum contributions will be invited in respect of this targeted rate.

Refuse & Recycling

The Council proposes to set a uniform targeted rate of a fixed amount per rating unit (on every rateable rating unit) to fund rubbish collection & disposal and recycling. The rate will apply to properties where the Council provides, or is able to provide, refuse collection or use of disposal facilities.

Additional bin rate

In addition to the uniform targeted rate, where the ratepayer has requested additional recycling bins an additional full targeted rate will be assessed in respect of every additional bin requested.

No lump sum contributions will be invited in respect of this targeted rate.

Footpaths

The Council proposes to set a targeted rate to fund maintenance of footpaths in the district. The rate will be based on the rateable capital value of each rating unit that is fully or partially within the urban zones of the district, according to the district plan. The district plan map can be viewed online at https://gis.mstn.govt.nz/WairarapaMaps/ or by clicking on "View the Wairarapa Map" on the website home page.

There are no differentials on the rate.

No lump sum contributions will be invited in respect of this targeted rate.

Roading

The Council proposes to set two targeted rates to cover the costs of its roading activities.

- A uniform targeted rate on each SUIP (on every rateable rating unit) to fund 30% of roading activities in the district.
- A uniform targeted rate, based on the rateable capital value, on all rateable rating units to fund 70% of roading activities in the district.

No lump sum contributions will be invited in respect of this targeted rate.

Stormwater

The Council proposes to set a targeted rate to fund urban stormwater activities in the district. The rate will be based on the rateable capital value of each rating unit that is fully or partially within the urban zones of the district, according to the district plan. The district plan map can be viewed online at https://gis.mstn.govt.nz/WairarapaMaps/ or by clicking on "View the Wairarapa Map" on our website home page.

There are no differentials on the rate.

No lump sum contributions will be invited in respect of this targeted rate.

Water Supply

Council proposes to set a fixed amount targeted rate for water supply activities in the district. The rates will be set differentially based on the provision or availability of service. The water services map can be viewed online at https://gis.mstn.govt.nz/WairarapaMaps/ or by clicking on "View the Wairarapa Map" on the council website.

Differential	Factor of Liability	Differential Matter
Water Supply – serviced	100%	Per SUIP that is connected, either directly or indirectly, to any of the District's public reticulated water supply systems. Each charge grants an allocation of 250 cubic metres (m^3) of water per year.
Water Supply - serviceable	50%	Per rating unit that is capable of being connected to a public reticulated water supply system but is not so connected.[1]

Water Supply by meter

Each serviced Water Supply rate grants an allocation of 250 cubic metres (m^3) of water per year. An additional targeted rate is proposed where the volume exceeds 250 m^3 per year for all metered connections. This charge will be $2.63 per m^3 for the 2026/27 year. The aforesaid volume will be reviewed as and when required in future, the rate will be inflated in line with Local Government Cost Index (LGCI) rate for water. One m^3 is 1,000 litres.

No lump sum contributions will be invited in respect of this targeted rate.

Wastewater

The Council proposes to set a fixed amount targeted rate for wastewater activities in the district. The rates will be set differentially based on the provision or availability of service. The water services map can be viewed online at https://gis.mstn.govt.nz/WairarapaMaps/ or by clicking on "View the Wairarapa Map" on our website.

Differential	Factor of Liability	Differential Matter
Wastewater - serviced	100%	Per SUIP that is connected, either directly or indirectly, to any of the District's public reticulated wastewater systems
Wastewater - serviceable	50%	Per rating unit that is capable of being connected to the District's public reticulated wastewater systems but is not so connected.[2]
Additional pan rate	100%	Per additional toilet pan or urinal present in SUIPs* that are connected, either directly or indirectly, to any of the District's public reticulated wastewater systems.

[1] Capable of connection means that rating unit is not connected to a public reticulated water system, but is within 100 metres of the reticulation, within an area serviced by a water scheme and Council will allow the rating unit to connect.

[2] Capable of connection means that rating unit is not connected to a public wastewater system, but is within 100 metres of the reticulation, within an area serviced by a wastewater scheme and Council will allow the rating unit to connect.

Additional pan rate

In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 100% of the differential rate value.

*A rating unit or SUIP used primarily as the residence for one household must not be treated as having more than one water closet or urinal.

No lump sum contributions will be invited in respect of this targeted rate.

Water Races

The Council proposes to set a targeted rate to fund the costs of rural water races. The rate will be based on the rateable land value of each rating unit in the district that is serviced, or capable of being serviced, by the water races. The water services map can be viewed online at https://gis.mstn.govt.nz/WairarapaMaps/ or by clicking on "View the Wairarapa Map" on the council website. The rate will be set on a differential basis according to each scheme as described below.

Differential	Factor of Liability	Differential Matter
Water Races - Longwood	Per $ of land value	Provision or availability
Water Races - Moroa	Per $ of land value	Provision or availability

Rating Base

The rates in this statement have been prepared based on the following projected information regarding rating units within the district:

Number of rating units:

- Rateable – 7,427
- Total (including non-rateable) – 8,028

	$
Total Capital Value of all rateable property	8,299,708,650
Total Land Value of all rateable property	5,380,933,501

Definitions and Notes

Separately Used or Inhabitable Part of a Rating Unit (SUIP)

The following definition applies to the levying of all rates by the SWDC where the Council has determined that the rate shall apply to each separately used or inhabitable part of a rating unit.

A separately used or inhabitable part (SUIP) includes any portion of rating unit used by the owner, or a person other than the owner, who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

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

A rating unit that has a single use or occupation is treated as having one SUIP.

A SUIP does not include buildings that are predominantly or solely used:

- For occupation by dependent family members who are paying nominal or no rent.
- By the owner for recreational, hobby, or leisure activities, that are not for the purpose of providing income.
- For occupation by owners, managers, and/or workers essential to the operation of the commercial, agricultural, or horticultural business that are the main use of the property.

For water supply and wastewater targeted rates, SUIP is not dependent on a separate connection being in place. If there are separately used or inhabitable parts of rating units, these will be charged as separate targeted rates.

Differential Matters

Schedule 2 of the Local Government (Rating) Act 2002 lays out the matters that may be used to define categories of rateable land. The matters used by Council to set differentials in South Wairarapa are:

- The use to which the land is put.
- The provision or availability to the land of a service provided by, or on behalf of, the local authority.
- Where the land is situated.
- The capital value of the land.
- The land value of the land.

Schedule of Rates for 2026/27

The following tables set out the indicative rates for the rating year from 1 July 2026 to 30 June 2027, and the total amount Council proposes to collect through each rate.

Please note that all rates are stated **inclusive of GST**.

General Rates

Rate	Factor of liability	Category of land	Rate	Total Rate
Uniform Annual General Charge	Per SUIP[1]	None	$491.47	$3,743,010
General Rate	Per $ of capital value	None	$0.00135912	$11,098,425

[1] Per SUIP – Separately Used or Inhabitable Part of a rating unit

Targeted Rates

Rate	Factor of liability	Category of land	Rate	Total Rate
Footpaths	Per $ of capital value	Location	$0.00004196	$129,661
Infrastructure Resilience	Per $ of capital value	None	$0.00008208	$670,723
Refuse & Recycling Charge	Per rating unit	Availability	$542.06	$2,582,351
Refuse & Recycling - Additional Bin Charge	Per additional set of recycling bins	Level of service	$542.06	$58,542
Roading - Uniform Charge	Per SUIP[1]	None	$190.62	$1,451,700
Roading – Rate	Per $ of capital value	None	$0.00041453	$3,387,301
Stormwater	Per $ of capital value	Location	$0.00026091	$806,163
Wastewater - serviced	Per SUIP[1]	Connected	$1,290.00	$5,685,013
Wastewater - additional pan rate	Per toilet or urinal	Level of service	$1,290.00	$583,078
Wastewater - serviceable	Per rating unit	Availability	$645.00	$119,970
Water Supply - serviced	Per SUIP[1]	Connected	$1,350.15	$6,399,714
Water Supply - serviceable	Per rating unit	Availability	$675.08	$110,712
Water Supply - usage charges	Per m^3 over $250m^3$	Level of service	$2.63	$310,000
Water Races - Longwood	Per $ of land value	Availability	$0.00170022	$129,268
Water Races - Moroa	Per $ of land value	Availability	$0.00037276	$140,040

[1] Per SUIP – Separately Used or Inhabitable Part of a rating unit

Rates Examples

The following examples are all with one Separately Used or Inhabitable Part of a Rating Unit (SUIP). To calculate the impact of multiple SUIPs on your property please use the property information on your latest rates notice and the Schedule of Rates for 2026/27 on the previous page.

Residential - within the urban boundaries & connected to all services

	Capital Value	2025/26 Rates	2026/27 Rates	Annual change	Weekly change	% change
Very low value property	$ 300,000	$ 4,467	$ 4,512	$ 44.59	$ 0.86	1.0%
Low value property	$ 530,000	$ 4,924	$ 5,008	$ 84.36	$ 1.62	1.7%
Mid-range value property	$ 870,000	$ 5,599	$ 5,742	$ 143.15	$ 2.75	2.6%
High value property	$ 1,020,000	$ 5,897	$ 6,075	$ 178.14	$ 3.43	3.0%
Very high value property	$ 2,400,000	$ 8,637	$ 9,045	$ 407.70	$ 7.84	4.7%

Lifestyle without services (Refuse, Water, Wastewater)

	Capital Value	2025/26 Rates	2026/27 Rates	Annual change	Weekly change	% change
Lifestyle - lower value property	$ 150,000	$ 918	$ 960	$ 42.00	$ 0.81	4.6%
Lifestyle - mid value property	$ 760,000	$ 1,987	$ 2,092	$ 105.01	$ 2.02	5.3%
Lifestyle - higher value property	$ 1,600,000	$ 3,459	$ 3,651	$ 191.77	$ 3.69	5.5%

Lifestyle with services (Refuse, Water, Wastewater)

	Capital Value	2025/26 Rates	2026/27 Rates	Annual change	Weekly change	% change
Lifestyle - lower value property	$ 640,000	$ 5,142	$ 5,246	$ 103.38	$ 1.99	2.0%
Lifestyle - mid value property	$ 1,110,000	$ 6,076	$ 6,260	$ 184.65	$ 3.55	3.0%
Lifestyle - higher value property	$ 2,210,000	$ 8,260	$ 8,635	$ 374.85	$ 7.21	4.5%

Commercial – within the urban boundaries & connected to all services

	Capital Value	2025/26 Rates	2026/27 Rates	Annual change	Weekly change	% change
Very low value property	$ 380,000	$ 4,626	$ 4,685	$ 58.43	$ 1.12	1.3%
Low value property	$ 580,000	$ 5,023	$ 5,116	$ 93.01	$ 1.79	1.9%
Mid-range value property	$ 1,020,000	$ 5,897	$ 6,066	$ 169.09	$ 3.25	2.9%
High value property	$ 2,170,000	$ 8,181	$ 8,548	$ 367.93	$ 7.08	4.5%
Very high value property	$ 4,450,000	$ 12,708	$ 13,470	$ 762.17	$ 14.66	6.0%

Rural without services (Refuse, Water, Wastewater)

	Capital Value	2025/26 Rates	2026/27 Rates	Annual change	Weekly change	% change
Dairying - lower value property	$ 460,000	$ 1,462	$ 1,536	$ 74.02	$ 1.42	5.1%
Dairying - mid value property	$ 2,710,000	$ 5,405	$ 5,711	$ 306.43	$ 5.89	5.7%
Dairying - higher value property	$ 14,700,000	$ 26,416	$ 27,961	$ 1,544.87	$ 29.71	5.8%
Horticultural - lower value property	$ 650,000	$ 1,795	$ 1,888	$ 93.65	$ 1.80	5.2%
Horticultural - mid value property	$ 2,660,000	$ 5,317	$ 5,618	$ 301.26	$ 5.79	5.7%
Horticultural - higher value property	$ 6,230,000	$ 11,573	$ 12,243	$ 670.01	$ 12.88	5.8%
Forestry - lower value property	$ 195,000	$ 997	$ 1,044	$ 46.65	$ 0.90	4.7%
Forestry - mid value property	$ 2,605,000	$ 5,221	$ 5,516	$ 295.58	$ 5.68	5.7%
Forestry - higher value property	$ 19,460,000	$ 34,758	$ 36,795	$ 2,036.53	$ 39.16	5.9%

Fees and Charges

Fees and charges are reviewed annually as part of the Annual or Long-Term Plan process. The Fees and Charges Schedule for 2026/27 is available on the council website www.swdc.govt.nz under Services then Fees and Charges https://swdc.govt.nz/services/council-fees-and-charges/