Annual Plan

2026/2027

How we will deliver the services and infrastructure our district relies on.

TIMARU
DISTRICT COUNCIL
Te Kaunihera ā-Rohe
o Te Tihi o Maru

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Timaru District Council

Annual Plan 2026/2027
For the year beginning 1 July 2026

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An Introduction from your Mayor

This Annual Plan sets out how we will continue delivering the services and infrastructure our district relies on, while responding to a period of significant change and uncertainty.

From major reform programmes coming out of Wellington to ongoing global economic pressures, the environment councils are operating in is shifting quickly.

Over the course of this plan, we expect to begin a significant structural reorganisation alongside neighbouring councils, in addition to establishing our new water organisation. We will also be developing what is expected to be the last Long Term Plan for Timaru District Council.

A strong emphasis in this Annual Plan has been on efficiency, value for money and keeping rates as affordable as possible. We know households are under pressure, and we have worked hard to reduce costs in practical ways that make a real difference to the rates requirement.

That work has resulted in a rates increase of 9% — three percentage points lower than the 12% forecast in the Long Term Plan, and among the lowest increases in the country. Excluding water rates, which are treated separately under the Government's proposed rates cap legislation, the increase is 3.7%.

Much of this effort has focused on the day-to-day operating costs that make up a large share of rates each year. Our aim is to make Council more efficient and financially sustainable, and less reliant on borrowing to renew essential assets such as water infrastructure and roads.

At the same time, this plan maintains the core services and service levels our communities rely on. The approach we have taken reflects the need to balance affordability with the responsibility to continue investing in the essential services, facilities and infrastructure that support daily life across the district.

This year will also see the completion of work on a number of important community facilities. The Theatre Royal and Museum projects have completed ground and civil works, with museum foundations now underway. The Aorangi Stadium and Events Centre remains on track for completion in early 2027 and will provide a high-quality regional facility for local users while supporting wider economic benefit through major events. Alongside these projects, ongoing investment in water supply upgrades and roading will help strengthen the resilience of our core infrastructure for future generations.

This Annual Plan is designed to ensure the district enters that period of change on an affordable, sustainable and well-prepared footing.

What's inside

Overview

Council Activities and Work Programme 2026/27

Financial Information

Other Information

Overview

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Community Boards

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Jan Finlayson	021 502 297	jan.finlayson@timdc.govt.nz
Plus Geraldine Ward Councillor Philip Harper		

Pleasant Point Community Board

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Anna Lyon (Deputy Chair)	027 560 6883	anna.lyon@timdc.govt.nz
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Plus Pleasant Point/Temuka Ward Councillors Michelle Pye and Scott Shannon		

Temuka Community Board

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Plus Pleasant Point/Temuka Ward Councillors Michelle Pye and Scott Shannon		

Working with manawhenua

The Council recognises Kati Huirapa o Arowhenua holds manawhenua status from the Rakaia in the north to Waitaki in the south including the Timaru District Council.

In recognising its relationship with manawhenua Council is required to take appropriate account of the principles of the Treaty of Waitangi when carrying out its duties under the Local Government Act (LGA) 2002 and the Resource Management Act (RMA) 1991. The relationship between manawhenua and the Timaru District Council reflecting, at a local level, the partnership relationship between the Crown and its Treaty Partners.

Section 81 of the LGA requires all local authorities to establish and maintain processes to provide opportunities for manawhenua to contribute to Council's decision-making processes. It also requires councils to consider ways to foster the development of the capacity of manawhenua to contribute to these processes and to provide manawhenua with relevant information.

The RMA has specific requirements for Council to engage with manawhenua when preparing and reviewing the district plan and to consider tangata whenua values as part of decision-making on resource consent applications. While engagement is provided specifically within the project planning for the District Plan Review and other key Council projects it is important that the Long Term Plan recognises these obligations and provides for adequate resourcing and timeframes to ensure an appropriate level of engagement on relevant Council projects.

It is also important that Council recognises its relationship with manawhenua under all legislation it administers, not just the LGA and the RMA. It is also important that the Council look for opportunities to strengthen its role and relationship with manawhenua in any government legislative reforms process.

Council will ensure all its key policy and decision-making processes include opportunities for discussion with manawhenua, through their mandated representatives, at the earliest opportunity and before any decisions are made; and endeavour to provide resources to help facilitate that engagement.

Council shall provide opportunities for manawhenua to engage in the development of key policy and plans, including long term plans and annual plans, and on resource management plans, policies and strategies including the process, timing and content of plan or policy development and review. Opportunities are also considered for appointments on planning and resource consent hearing committees.

What is an Annual Plan?

What's the Annual Plan all about?

As the name says it is a plan for one year, but it's also part of a longer term planning process as the diagram below shows.

The work programme for the year was approved when the Long Term Plan (LTP) was finalised after input from the community.

The Annual Plan provides a summary of this agreed work, how much it will cost and how it will be paid for. It also outlines any major changes from what was approved in the LTP and the reasons for these changes.

Why are there changes to the plan?

The Annual Plan 2026/27 is based on Year 3 of the LTP 2024-34.

While most of the plans and projects agreed at the time are proceeding as planned, we have had to make some changes to the plan for 2026/27. There has been a change in the phasing of some projects, as well as a change in the planned rates increase for the year.

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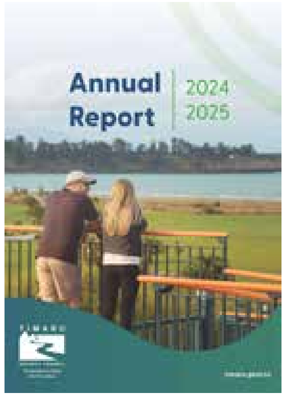
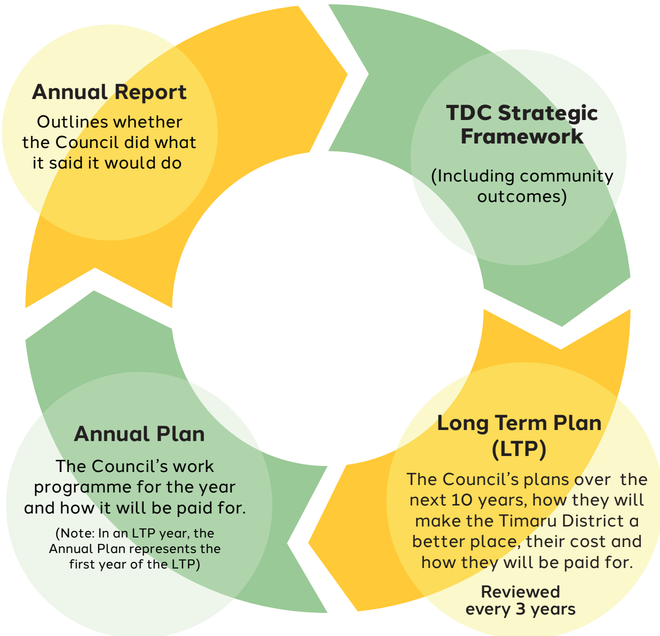
The diagram below shows our planning and reporting cycle.





Engagement with the community on this Annual Plan

Changes to central government priorities, major reforms of core council services and one of the most unstable global environments in years means there are complex issues facing us all – at a national, district and personal level.

Given this broader context, and the recognition of ongoing pressure on our community due to cost-of-living increases, Council has continued to look closely at all services across the organisation to see where expenditure could be reduced and/or revenue increased to reduce the forecast 12% average rates increase.

This work enabled us to engage with the community on our draft plan with a reduced average rates increase of 9% but still maintaining the levels of service we agreed to in the Long Term Plan.

As we don't have any significant changes to what we had planned for this year in the LTP, our community engagement on the plan was more informal and invited feedback rather than consulting on specific items. A publication outlining the Council's plans for the next year and examples of the rates rises was included in the local weekly free newspaper, which is distributed to most households in the district. The information was also shared online and on social media. Despite discussions online, formal feedback to the plan was relatively muted compared to years with more significant proposals.

Our strategic direction

Vision

Where people, place and business prosper within a healthy, adaptable and regenerative environment.

Our Values and Role

Inclusive Leadership
Through inclusive leadership, citizens play an active role in the District, creating shared responsibility and a connected vision for the future.

Cultural Caretakers
Protecting and regenerating our unique cultural and environmental heritage so that we can retain a strong sense of identity for current and future generations.

Transition Navigators
Being adaptable to change by embedding the principles of agility and resilience into our approach towards enhancing our community wellbeing outcomes.

Our strategic priorities

Under each Community Wellbeing Outcome, Council has chosen one focus area as its priority for this LTP. These are in bold for each area.

Resilient Infrastructure

Investing in the future through well-conceived and planned projects that support the growth and wellbeing of the community and the environment.

This Community Wellbeing Outcome considers the critical transitions we are facing creating a sustainable platform for future generations.

Focus Areas

1 **Invest for Future – PRIORITY**
We will invest in high quality infrastructure to meet the needs of our community.

2 **Apply Good Practice**
We will use quality data and good practice to enable high quality infrastructure decision-making.

3 **Responsive Planning**
We will prioritise resilience in our planning for future infrastructure.

4 **Engage with People**
Council will engage with our community to develop solutions to future infrastructure challenges

Enhanced Lifestyle

Enhanced Lifestyle focuses on providing a healthy community environment, that enables affordable access to the range of facilities, opportunities and resources we need to thrive.

This Community Wellbeing Outcome seeks to enhance lifestyle and strengthen equity within our community.

Focus Areas

1 **Facilities and Services - PRIORITY**
We will provide future proofed services and facilities to enhance the community.

2 **Shared Spaces**
We will develop and maintain shared spaces that support community activity, diversity and foster pride.

3 **Accessible and Active**
We will enable an active lifestyle for everyone across the accessibility spectrum.

4 **Affordability**
We will strive to ensure affordability and equitability are at the heart of our planning.

5. **Health & Wellness**
We will create opportunity for all citizens to live within a safe, healthy community where wellness needs are embraced.

Diverse Economy

Enabling the conditions for a diverse and prosperous economy that creates local, national and international opportunity for a thriving community.

This Community Wellbeing Outcome seeks to build on our unique local strengths to create a prosperity now and for future generations.

Focus Areas

1. **Leverage Local Strength - PRIORITY**
   We will leverage local strengths to retain and grow local talent.
2. **Sustainable growth**
   We will support sustainable growth in the right place.
3. **New and Niche**
   We will encourage innovation and new opportunities to further diversify our economy.
4. **Thriving Business**
   We will create opportunities for local businesses to thrive through networks & support.

Sustainable Environment

At the heart of our sustainable environment is the practice of kaitiakitanga. It is our role to be guardians of our natural environment.

This Community Wellbeing Outcome seeks to encourage the regeneration of our environment and foster a culture of sustainability.

Focus Areas

1. **Clean Environment - PRIORITY**
   We will prioritise sustainable land and water use to help regenerate our environment.
2. **Kaitiakitanga**
   We will foster a strong connection between our people and the environment.
3. **Low Carbon and Energy**
   We will promote and support low-carbon, low-energy practices.
4. **Minimise Waste**
   We will lead and promote waste minimisation.
5. **Encourage Biodiversity**
   We will support practices, partnerships and policies to protect and regenerate our native flora and fauna.

Connected Citizens

Connected Citizens embrace social connection and learning through sharing stories and ideas, and civic engagement.

This Community Wellbeing seeks to actively support the contribution of citizens in activities that foster inclusion, agency and democracy.

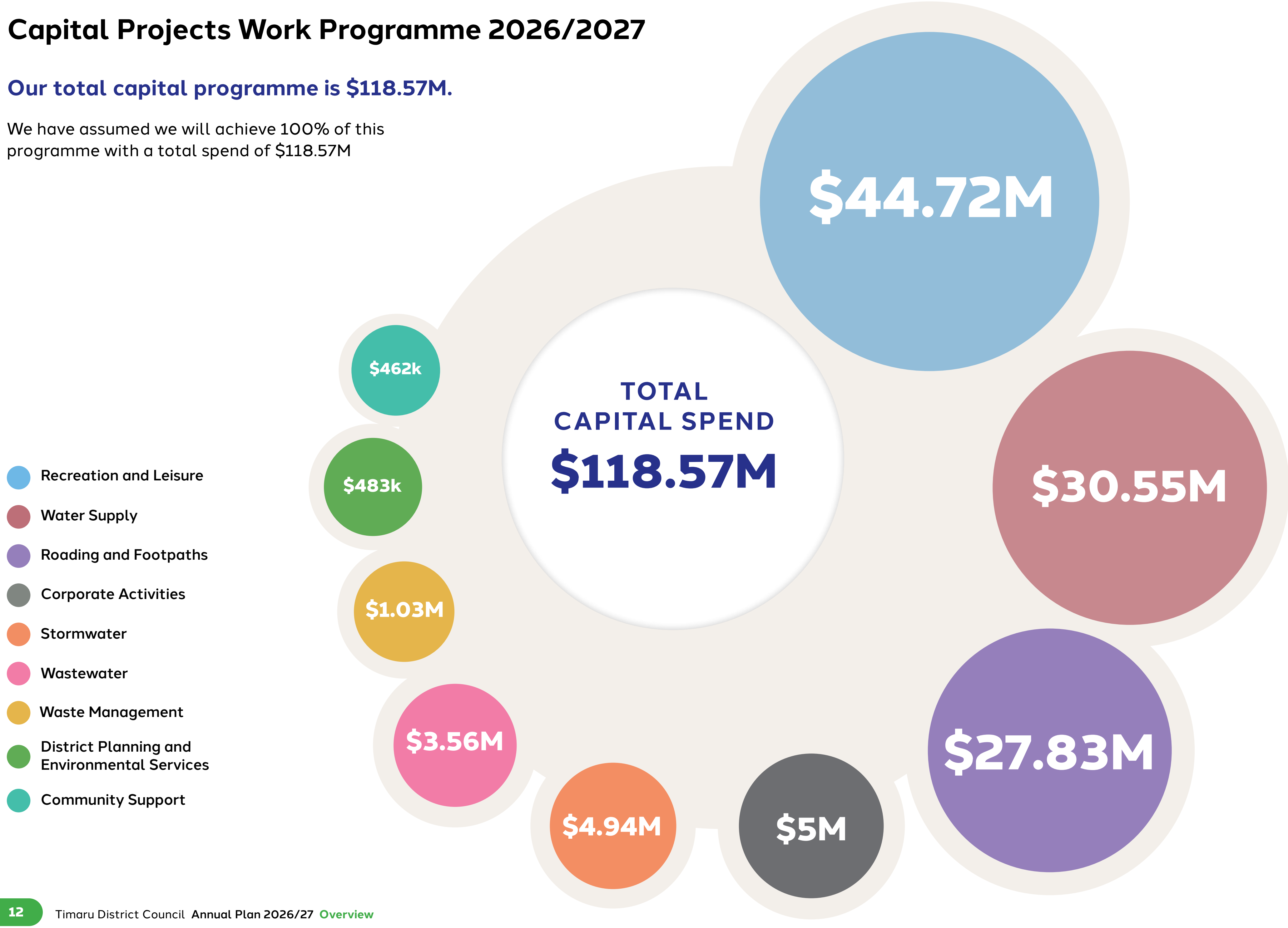
Focus Areas

1. **Enabling Community - PRIORITY**
   We will enable community ownership of projects, by supporting community groups and initiatives.
2. **Open to Ideas**
   We will actively support the contribution of citizens in activities to foster inclusion and democracy.
3. **Sharing Stories**
   We will support the growth of local identity, and community pride through sharing stories, learning and documenting local history.
4. **Foster Iwi Relationships**
   We will develop collaborative relationships with papatipu runanga.
5. **Advocacy and Leadership**
   We will advocate and encourage citizens to contribute ideas and perspectives in an easily accessible way.

Capital Projects Work Programme 2026/2027

Our total capital programme is $118.57M.

We have assumed we will achieve 100% of this programme with a total spend of $118.57M



What's planned for the 2026/27 year?

Here are some of the key projects Council agreed with the community in the Long Term Plan 2024-34.

This is only a selection of projects, and the funding shown applies to the 2026/27 year only.

Theatre Royal and Museum	$29.1M
Aorangi Stadium	$10.7M
Claremont plant renewal and upgrades	$18.4M
Urban water reticulation and plant renewals	$3M
Seadown water supply	$1.9M
Geraldine water resilience renewal and upgrade	$0.20M
District wide sealed road resurfacing and rehabilitation	$9.8M
Urban road improvements	$5.3M
Bridge/ large culvert renewals and component replacement	$3.4M
Cycle and Footpath renewals	$2.1M
District wide unsealed road rehabilitation	$4.9M
Cycleway implementation and renewals	$0.25M
District wide stormwater upgrades	$4.7M
Wastewater reticulation and plant renewals/ upgrades	$2.8M

Where can I find out more?

You can find more detail in the Annual Plan supporting information on our website.

timaru.govt.nz/annualplan

What's changed?

Key changes from Year 3 (2026/27) of LTP 2024-34

The main changes are due to project work that was initially planned to be progressed or completed in 2025/26 that will now be rephased into 2026/27 and future financial years.

The most significant project funds being rephased from 2025/26 to 2026/27 and future years includes:

Project	LTP Yr 3	AP 2026/27	Variance
Theatre Royal and Museum	$52k	$29.1M	$29M
Aorangi Stadium	$1.6M	$10.7M	$9.1M
Claremont Water Treatment Plant upgrade	$10.5M	$18.4M	$7.9M

What's changed?

Operating Costs

$143M Annual Plan 2026/27

compared to

$158.7M in Year 3 LTP 2024-34

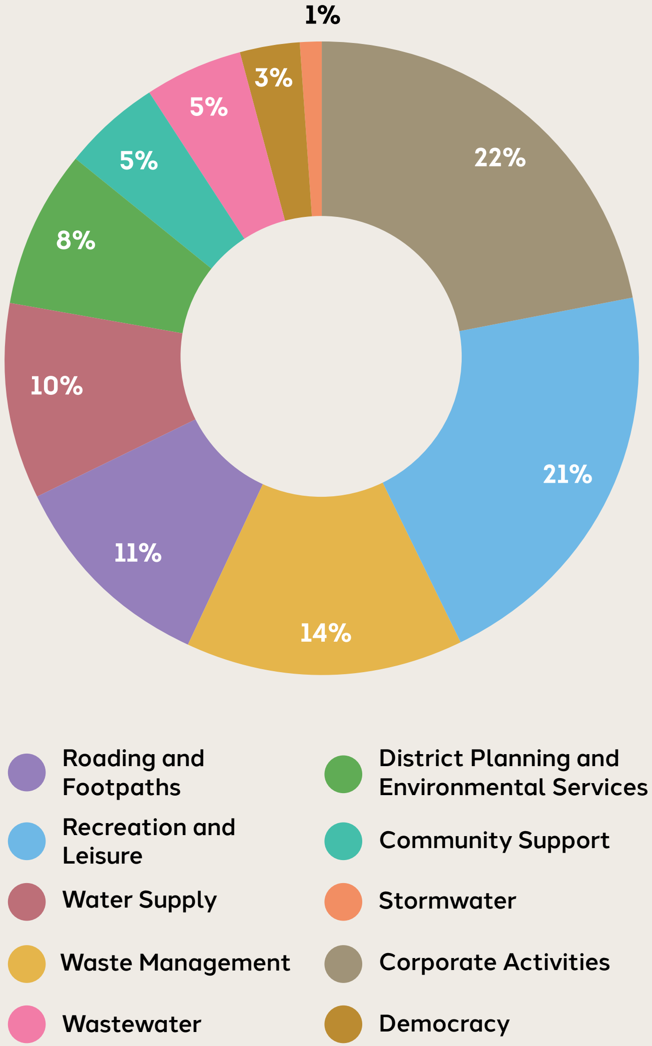
Our operating budget provides for the day to day running of all the services Council provides such as parks, swimming pools, libraries, waste management, finance functions, customer services, roading and footpaths and water services. It also includes financing costs such as interest rates and depreciation. The variances below summarise the increases and (decreases) in operating expenditure from LTP Year 3 to Annual Plan 2026/27.

Expenditure	Long Term Plan Year 3	Annual Plan 2026/27	Variance Increase/ (Decrease)
Personnel Costs	$35.2M	$32.4M	($2.8M)
Other expenses	$59.2M	$55.5M	($3.6M)
Finance costs	$20.4M	$12M	($8.4M)
Depreciation and amortisation expense	$43.9M	$43.1M	($900k)
Total	**$158.7M**	**$143M**	**($15.7M)**

The numbers

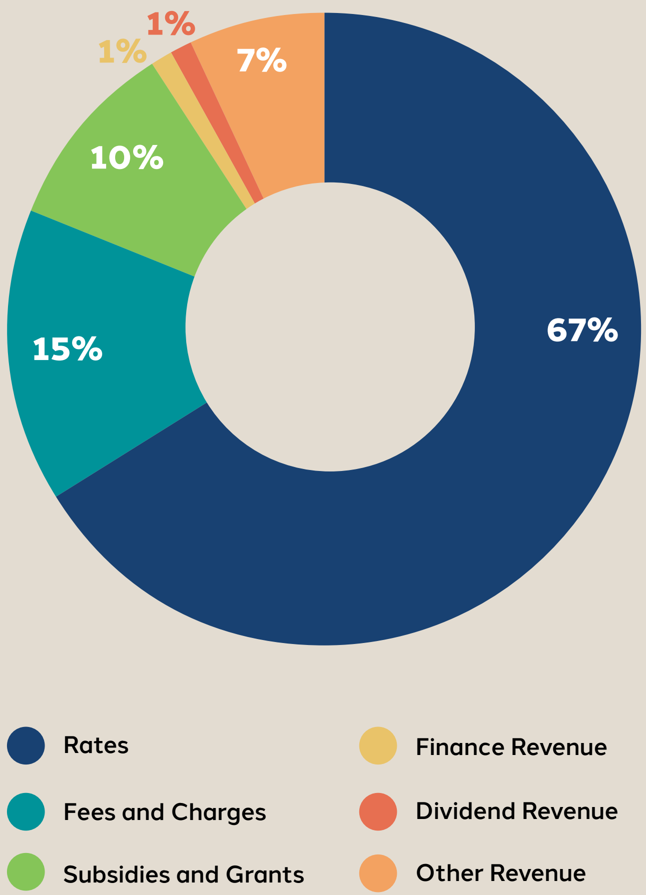
What does Council spend money on?

Operating Costs 2026/2027



Where does Council get money from?

Operating Revenue 2026/27



Fees and Charges

While a substantial portion of our funding comes from targeted and general rates, some funding comes from fees and charges for various services.

Council uses fees and charges for services where users directly benefit (e.g. swimming pool charges, building and resource consents, waste disposal fees, dog registration fees, hall hire fees, lease charges for fishing hut sites, and our Council housing rents).

Council has budgeted to increase some fees and charges to ensure it continues to recover the costs of delivering these services. If Council does not increase the fees and charges, then the extra cost falls to the ratepayer and we need to increase the rates to cover the shortfall.

For more information on our fees and charges head to our website timaru.govt.nz

Where can I find out more?

For more information on our fees and charges head to our website:

timaru.govt.nz

What does this mean for rates?

Rates are complex and every ratepayer is different due to their property valuation, location, services, and type of property.

Rates enable quality services to be provided to our community, such as safe roads, clean drinking water, waste collection and access to our community and cultural facilities.

They also enable us to maintain our services to a high standard to ensure the community has a positive experience on a day-to-day basis, whether that's turning on the tap, driving to work, visiting the libraries, or walking through Caroline Bay.

For 2026/27, the total increase in the overall rates income is 9%. Your own individual rate increase will vary depending on where you live in the district; the services you receive, the type and value of your property, and the impact of the changes agreed through the Long Term Plan.

Some example properties of the proposed rates for 2026/27 are:

	Geraldine	Pleasant Point	Temuka	Timaru	Timaru	Pleasant Point	Rural	Timaru
Land Value	$220,000	$205,000	$165,000	$260,000	$510,000	$550,000	$2,270,000	$630,000
General Rates (including UAGC)	$1,922.87	$1,874.10	$1,744.02	$2,052.95	$2,318.62	$2,405.77	$6,153.18	$10,119.12
Targeted Rates	$1,976.77	$1,709.11	$1,983.94	$2,190.94	$2,103.30	$35.70	$116.09	$3,237.19
Total Rates	**$3,899.64**	**$3,583.21**	**$3,727.96**	**$4,243.89**	**$4,421.92**	**$2,441.47**	**$6,269.27**	**$13,356.31**
Increase % over 2025/26	9%	11%	11%	11%	10%	3%	2%	3%
Increase $ over 2025/26	$319.36	$343.79	$362.50	$405.53	$418.13	$76.61	$118.86	$409.79

Residential Primary Commercial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Council Activities and **Work Programme** 2026/27

Groups of Activities

This is an overview of the services Council provides, organised within Groups of Activities. Each Group of Activities includes the following information:

What we do

Summarise the service we deliver to the community.

Why we do it

Outlines why the Council provides the service, including legislative requirements and the activity's contribution to Council's vision for the district.

How we pay for it

Shows the rating and funding mechanisms used to pay for the cost of providing the service.

Our Priorities

Summarises the priorities for the activity.

What you can expect from us

Includes levels of service and how we measure them.

Our Projects

Lists the capital projects for next 10 years.

Funding Impact Statement

Provides details on the expected costs and funding of the service.

Groups of activities

Democracy

Community Services

- Airport
- Climate Change and Sustainability
- Community Development
- Community Facilities (includes public toilets, cemeteries)
- Economic Development
- Emergency Management
- Social Housing

District Planning & Environmental Services

- Building Control
- District Planning
- Environmental Compliance (includes environmental health, animal control, parking enforcement)

Corporate Activites

- Chief Executive
- People and Capability
- Information Technology
- Financial Services
- Risk and Legal Services
- Communications and Engagement
- Customer Services
- Management
  - Infrastructure
  - Planning and Regulatory
  - Land Transport Unit
  - Drainage and Water
  - Parks and Recreation

Recreation & Leisure

- Cultural and Learning Facilities (includes art gallery, halls, Theatre Royal, libraries, museum)
- Parks (includes parks, fishing huts, motor camps, forestry)
- Recreational Facilities (includes Caroline Bay Trust Aoraki Centre, swimming pools, Aorangi Stadium)

Roading & Footpaths

Stormwater

Wastewater

Water Supply

Waste Management

Effects of the services we provide on the wellbeing of our community

Council's activities are provided with the aim of maintaining or improving community wellbeing. The positive contributions to wellbeing are outlined in the description of each Activity. Some activities can also cause negative effects that need to be managed or mitigated. These potential significant negative effects, and actions that are taken to mitigate these effects are outlined in the Policies and Supporting Information section of this document. Where an activity is not listed, the Council has not found any significant negative effects on the community.

100% Capital Delivery Assumption

In the 2024-34 LTP it is assumed that 100% of the capital work programme will be delivered, and the adjusted budget for this Annual Plan has been prepared on this basis.

Democracy

Democracy

What we do

Our Democracy services support and guide all the activities carried out by the Timaru District Council. They enable Council to function and provide stable, transparent, effective, efficient and accountable local governance to the District.

Our Democracy services support and guide all the activities carried out by the Timaru District Council. They enable Council to function and provide stable, transparent, effective, efficient and accountable local governance to the District.

The elected members of Council set the direction, lead and make decisions based on an agreed strategic direction, and with the overall goal of improving community wellbeing.

This includes all work associated with the elected Council and Community Boards in Geraldine, Pleasant Point and Temuka.

Elected members, as community representatives, make decisions within the framework of the Local Government Act 2002 (LGA) on behalf of, and in the interests of, the overall community.

Council and Community Boards are elected every three years.

Key functions include:

- Engagement with the community.
- Advocacy on issues that affect the district.
- Civic functions, such as citizenship ceremonies, award ceremonies and parades.
- Elections and Representation reviews.
- Administering statutory governance functions such as Standing Orders, Delegations Registers, Elected Member interactions, transparency of meetings across all our communities and stakeholders.
- Maintaining Sister City relationships with Eniwa (Japan), Weihai (China), Orange (Australia) and Orange (United States).
- Developing and implementing Council wide strategies and policies.
- Partnering with external agencies.
- Performance, planning and accountability, including the development and adoption of key legislated outputs such as the Long-Term Plan, Annual Plan and the Annual Report.
- Overall monitoring of the Council operation.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Diverse Economy

Why we do it

As a statutory body, Council exists to meet the purpose of local government, as set out in Section 10 of the Local Government Act 2002.

Council is committed to decision-making processes that support our vision 'Where people, place and business prosper within a healthy, adaptive and regenerative environment'.

Democracy

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	4,186	4,276	4,380
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	70	-	-
Total Operating Funding	4,256	4,276	4,380
Applications of Operating Funding			
Payments to staff and suppliers	1,637	1,064	1,328
Finance costs	46	57	18
Internal charges and overheads applied	2,573	3,155	3,034
Other operating funding applications	-	-	-
Total Applications of operating funding	4,256	4,276	4,380
Surplus/(Deficit) of Operating Funding	-	-	-
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of Capital Funding	-	-	-
	-	-	-

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase/(decrease) in reserves	-	-	-
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	-	-	-
	-	-	-
Surplus/(Deficit) of Capital Funding			
	-	-	-
Funding Balance			
	-	-	-
Activity Depreciation Expense			
	-	-	-

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz


Caroline Bay
Caroline Bay

Community Support

Community Support

What we do

Airport

Council owns and manages Timaru Richard Pearse Airport located approximately 10 kilometers northwest of Timaru. The airport provides a key business and community link from the district to Wellington, with daily return passenger flights. In addition to ensuring the airport is run to legislative and Civil Aviation rules, Council provides other services such as car parking and land for lease to commercial and private aircraft hangars and aviation-orientated industry.

Climate Change and Sustainability

Recognising its community leadership role, Council has provided funding to continue data collection, research and analysis on the long-term effects of climate change on Council activities and the development of strategy, policies and processes to embed climate change/sustainability into decision making, project planning and design.

Community Facilities

- Cemeteries - Council operates cemeteries for burial and cremation interments at Timaru, Temuka, Pleasant Point, Geraldine, Arundel, Woodbury, Mesopotamia and Pareora West. The day-to-day maintenance and interments at Mesopotamia and Woodbury cemeteries are managed by local communities.
- Public Toilets - Council provides public toilet facilities throughout the district. These range from central city complexes that are open 24 hours, to envirotoilets in remote areas. Cleaning and maintenance services are managed by the Council and carried out by contract.

Community Development

This includes Community Funding, Safer Communities, and Welcoming Communities. Council provides several community funding schemes to support a range of community events, services and projects for community groups throughout the district. Timaru District is also an accredited Welcoming Community and Safer Community. Community Development focuses on implementation of strategies to help ensure Timaru District is a safe, connected, welcoming and collaborative community. The priorities are:

- Increasing pathways and opportunities to support people / whanau / family to thrive in our community.
- Supporting and celebrating diversity.
- Facilitating proactive partnerships that have a shared commitment to resilience and wellbeing.
- Age Friendly Strategy Implementation.
- Welcoming Communities Accreditation.

Economic Development and Tourism

The Council is a key contributor to enhancing the district's economy. A significant part of this contribution is through the Council-Controlled Organisation Venture Timaru, which has a key focus of strengthening the local economy and promoting the district as a great place to live, work and visit.

Emergency Management

Council provides leadership, advice, planning and resources to enable the community to prepare for, respond to and recover from emergency events. This includes working with partner agencies across the region. We also work with local communities to build greater resilience through local community response plans.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Diverse Economy

Housing

Council provides over 200 small 1 bed and studio units that fill a need in the community for quality but affordable rental housing, predominantly for retired persons. This compliments other rental property provided by central government community housing, rest homes and the private sector in our community.

Why we do it

These activities contribute to all aspects of the Council's Vision by helping to:

- build strong, connected, welcoming and supportive communities.
- provide high quality community facilities (cemeteries and public toilets).
- support people, organisations and the business community.
- assist vulnerable people in our communities.
- assist individuals and communities to be prepared and resilient in times of adversity.

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Public Toilets - Renewals	$126k	$20k	($106k)
Housing Upgrades	$78k	$160k	$82k
Housing - Reroofing	$157k	$153k	($4k)
Cemeteries - Concrete Beams, Furniture, Structures	$47k	$45k	($2k)
Civil Defence - Equipment (new sirens, handsets and bases replacements)	$10k	$10k	-
Timaru Cemetery New Site (purchase and development)	$104k	$227k	$123k

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Community Support

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	4,165	3,967	4,415
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	5	59	220
Fees and charges	2,914	2,780	2,995
Internal charges and overheads recovered	705	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	88	137	238
Total Operating Funding	7,877	6,943	7,868
Applications of Operating Funding			
Payments to staff and suppliers	6,158	5,219	5,464
Finance costs	454	538	442
Internal charges and overheads applied	-	168	1,077
Other operating funding applications	-	-	-
Total applications of operating funding	6,612	5,925	6,983
Surplus/(Deficit) of Operating Funding	1,265	1,018	885
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	262	(411)	282
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	262	(411)	282

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	152	432
- to replace existing assets	504	455	30
Increase/(decrease) in reserves	499	-	705
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	1,003	607	1,167
Surplus/(Deficit) of Capital Funding	(1,265)	(1,018)	(885)
Funding Balance	-	-	-
Activity Depreciation Expense	703	818	488

Corporate Activities

Corporate Activities

What we do

Corporate Activities are functions at Council that support other activities and assist the day to day running of our organisation

Key functions include:

- Financial Services – financial planning, monitoring and reporting; administering the rating, accounts payable and receivable functions; providing financial advice and assistance across all Council activities.
- Information Technology – Providing high quality, secure and cost-effective technology-based services and strategies across all Council activities.
- People and Capability – Supporting all aspects of the employee lifecycle including recruitment, retention, learning and development, and career pathways. A key component of the People and Capability workstream is ensuring employee health, safety and wellbeing in their role.
- Customer Services – council's interface with the community, managing all customer interactions through various channels. They liaise with families and funeral directors for cemeteries, coordinate Land Information Memorandums, process dog registrations and infringement payments, facilitate bookings for venue hire, manage customer requests, provide rates information, receipt payments, and serve as the first point of resolution for customer enquiries. They also administer the government's Rates Rebate Scheme.
- Communications and Engagement – Managing the sharing of information with the community through a range of media. Leading and advising on public engagement and participation in decision making.
- Corporate functions including internal audit, in-house legal, policy and corporate planning.
- Management functions of activities including Infrastructure Group, Planning and Regulatory, Land Transport Unit, Drainage and Water, and Parks.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Diverse Economy

Why we do it

This activity contributes to Council's vision "Where people, place and business prosper within a healthy, adaptable and regenerative environment" by:

- Corporate Activities support Council in the delivery of its statutory responsibilities.
- Financial services ensure accurate planning and reporting, and timely financial processing, which enable the districts wheels to keep turning.
- Investing in robust technological systems and processes ensure that Council is well protected against cyber-attacks, builds system resiliency, and maintains appropriate levels of data privacy. It also assists with the community's ability to connect with Council, whether that be through our website, phone system or livestreaming Council meeting or workshops.
- Supporting our people to enable the Council to deliver a wide range of corporate and community activities. Putting "Think safe + Work safe = Home safe" into practice daily ensures these activities are undertaken safely.
- Assisting residents and visitors to connect with relevant Council services.
- Ensuring timely, appropriate, and accurate information is communicated to residents and visitors.

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Information Technology – Software Purchase and Upgrade	$865k	$1.86M	$1M
Information Technology – Computer Hardware	$337k	$300k	($37k)
Vehicle Purchases – Parks	-	$500k	$500k
Vehicle Purchases	$628k	$400k	($228k)
Council Building – Capital Expenditure - Plant	$260k	$459k	$197k
Council Building – Capital Expenditure – Furniture, Fittings and Equipment	$31k	$55k	$24k

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Corporate Activities

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	1,080
Fees and charges	1,229	1,223	681
Internal charges and overheads recovered	25,318	34,351	24,888
Local authorities fuel tax, fines, infringement fees, and other receipts	7,456	7,654	4,504
Total Operating Funding	34,003	43,228	31,153
Applications of Operating Funding			
Payments to staff and suppliers	24,905	29,572	22,028
Finance costs	577	915	(577)
Internal charges and overheads applied	6,885	15,138	7,398
Other operating funding applications	-	-	-
Total Applications of operating funding	32,367	45,625	28,849
Surplus/(Deficit) of Operating Funding	1,636	(2,397)	2,304
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	723	5,160	892
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	723	5,160	892

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,101	503	892
- to replace existing assets	1,258	2,260	4,112
Increase/(decrease) in reserves	-	-	(1,808)
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	2,359	2,763	3,196
Surplus/(Deficit) of Capital Funding	(1,636)	2,397	(2,304)
Funding Balance	-	-	-
Activity Depreciation Expense	**2,221**	**1,428**	**2,304**

District Planning & Environmental Services

District Planning & Environmental Services

What we do

Building Control

Council is responsible for administering and implementing the provisions of the Building Act 2004. This involves balancing delivery of a customer focused service within legislative requirements, while managing the risk to the community and Council. Under the Building Act, Council must maintain accreditation as a Building Consent Authority. It is responsible for processing and granting building consents, inspecting and monitoring building work, issuing Code Compliance Certificates, Certificates of Public Use, and processing Land and Project Information Memorandums, providing advice on building related matters and enforcing numerous other provisions.

District Planning

Council is responsible for promoting the sustainable management of the natural and physical resources within the district. This includes developing, and administering the District Plan and related policies, such as the Biodiversity policy, and processing applications for resource consents under the District Plan and administering the Built Heritage Protection Fund.

Environmental Compliance

Council has monitoring and enforcement responsibilities under a range of legislation relating to food safety, noise control, hazardous substances, liquor licensing, environmental nuisance, parking control and animal control. The Timaru District Consolidated Bylaw 2018 outlines rules and processes to protect the public from nuisance, to protect, promote and maintain public health and safety, and to minimise the potential for offensive behaviour in public places.

Why we do it

These activities contribute to all aspects of the Council's Vision by helping to ensure:

- the district's built and natural environment is safe to live, work and play in.
- enable growth and progress whilst balancing the protection of other values.
- building and land developments are managed in a safe and sustainable way and land is used appropriately through enforcing building and planning legislation.
- negative effect of activities that may occur in the district are minimised or managed (eg noise, animals, overhanging trees).
- commercial food premises practice a high standard of hygiene.
- the natural and built environment is managed sustainably.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Diverse Economy

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/(Decrease)
Animal Control – New Pound	$499k	$483k	$16k

District Planning & Environmental Services

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	5,216	3,751	4,599
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,555	5,224	5,138
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	236	261	140
Total Operating Funding	10,007	9,236	9,877
Applications of Operating Funding			
Payments to staff and suppliers	7,609	7,374	6,963
Finance costs	249	449	372
Internal charges and overheads applied	2,155	1,987	2,572
Other operating funding applications	-	-	-
Total Applications of operating funding	10,013	9,810	9,907
Surplus/(Deficit) of Operating Funding	(6)	(574)	(30)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	937	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	937	-

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	50	500	483
Increase/(decrease) in reserves	(56)	(137)	(513)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	(6)	363	(30)
Surplus/(Deficit) of Capital Funding	6	574	30
Funding Balance	-	-	-
Activity Depreciation Expense	5	11	9

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Image credit: Thompson Construction and Engineering

Recreation & Leisure

Recreation and Leisure

What we do

Cultural and Learning Facilities

- Aigantighe Art Gallery.
- South Canterbury Museum.
- Timaru District Libraries – facilities in Timaru, Geraldine, Temuka and online, with the Geraldine and Temuka libraries doubling as Service Centres (including visitor information services in Temuka).
- Community halls.

Parks

- Premier parks of particular significance to the district including the Timaru Botanic Gardens, Caroline Bay and parts of Temuka and Geraldine Domains.
- Sports and recreation parks.
- Neighbourhood parks, in urban areas and often including play equipment.
- Amenity parks designed to provide open spaces and plantings.
- Natural parks located predominately in rural areas and often including walking and cycling tracks.
- Special purpose parks and civic spaces.

Recreational Facilities

- Swimming pools including Caroline Bay Trust Aoraki Centre (CBay) and district pools in Geraldine, Pleasant Point and Temuka.
- Aorangi Stadium.

Why we do it

These activities provide a significant contribution to the wellbeing of our community by:

- Providing venues and facilities to meet the community's sporting and recreational needs.
- Encouraging a strong community identity and an active lifestyle.
- Facilitating lifelong learning and literacy.
- Enabling the care and preservation of valuable art and heritage.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Theatre Royal and Museum	$52k	$29.1M	$29.1M
Museum – Fit-out	-	$2M	$2M
Aorangi Stadium	-	$9.8M	$9.8M
Aorangi Stadium – Equipment and Furniture	$1.57M	$850k	($848k)
Parks – Shared Urban Tracks	-	$300k	$300k
Libraries – General Renewals	$54k	$20k	($34k)
Libraries – Building Capital Works	$21k	$53k	$32k
South Canterbury Museum – Renewals	$21k	$300k	$279k
Parks - Renewals (Structures, Services, Furniture, Fences)	$785k	$800k	$15k
Parks - Reseal Programme	$300k	$350k	$50k
Temuka Alpine Energy Stadium - EQ Repairs	-	$392k	$392k
Library - Purchase Books and Resources	$220k	$215k	($5k)
CBay - Fitness Equipment Capital Works	$105k	-	($105k)
Libraries Furniture - General Renewals	-	$50k	$50k

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Art Gallery - General Upgrade Renewals	$20k	$90k	$70k
Libraries - Furniture - RFID upgrade, self-check machines	$51k	$50k	($1k)
Halls - Renewals and upgrades for community facilities	$115k	$112k	($3k)
Parks - Land purchases	-	$49k	$49k
CBay - Building Capital Works	-	$42k	$42k
Art Gallery - Arts Purchase	$32k	-	($32k)
Motor Camps – General Capex Renewals	$10k	$10k	-
Motor Camps – Pleasant Point Huts	$15k	-	($15k)
Motor Camps – Reseal Programme	$21k	-	($21k)

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Recreation and Leisure

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	22,589	27,668	26,344
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	52	103	50
Fees and charges	2,093	2,249	1,856
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,205	2,544	2,255
Total Operating Funding	**26,939**	**32,564**	**30,505**
Applications of Operating Funding			
Payments to staff and suppliers	17,271	19,290	18,067
Finance costs	1,938	6,124	2,992
Internal charges and overheads applied	6,670	3,684	5,978
Other operating funding applications	-	-	-
Total Applications of operating funding	**25,879**	**29,098**	**27,037**
Surplus/(Deficit) of Operating Funding	1,060	3,466	3,468
Sources of Capital Funding			
Subsidies and grants for capital expenditure	961	-	258
Development and financial contributions	-	-	-
Increase/(decrease) in debt	22,072	(190)	42,671
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital fundings	-	-	-
Total sources of capital funding	**23,033**	**(190)**	**42,929**

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	23,245	1,622	42,280
- to replace existing assets	2,440	1,912	2,438
Increase/(decrease) in reserves	(1,592)	(258)	1,679
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	24,093	3,276	46,397
Surplus/(Deficit) of Capital Funding	(1,060)	(3,466)	(3,468)
Funding Balance	-	-	-
Activity Depreciation Expense	**2,072**	**3,707**	**3,688**

Roading & Footpaths

Roading and Footpaths

What we do

The roading network keeps our communities connected and is central to the resilience and growth of the Timaru District.

Council manages over $1 billion of transport assets including:

- Over 1,700 kilometres of roads, both sealed and unsealed.
- Bridges/structures including 176 bridges, 147 large culverts, 25 retaining walls, 57 concrete fords and 12 kilometres of railings.
- Over 350 kilometres of footpaths.
- Drainage assets including catchpits, soak pits, sumps, culverts, fords, drains, stormwater channels, and kerb and channel.
- Street furniture, street and traffic lights, street signs and markings.
- Rail level crossings, street trees and gardens.

Funding for the roading and footpaths network is provided from rates, loans and user charges together with funding assistance received from Central Government through NZ Transport Agency Waka Kotahi.

Why we do it

To achieve Council's vision "where people, place and business prosper within a healthy, adaptable and regenerative environment", we need a transport network that meets the needs of the community and freight sector, is safe and resilient, supports urban and regional development, and is both affordable and economically sustainable.

Our priorities are to provide:

- Rural and urban transport networks designed to road user needs, maintained to nationally acceptable standards.
- A transport system that connects our communities, with limited disruption from unexpected outages or emergency events.
- Transport infrastructure that enables continued urban, commercial and industrial growth.
- Infrastructure that supports walking, biking, mobility and public transport use in the District, maintained to nationally acceptable standards.
- Road safety initiatives (both engineering measures and education) that build community awareness of road safety and assist in the reduction of harm on our roads.
- An affordable, economically sustainable transport system.

Roading and Footpaths

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Parking – Other Capital Works (new/improved asset)	$5k	-	($5k)
Parking – Plant purchases	$262k	-	($262k)
Roading – Bridge and Large Culvert Renewals	$1.4M	$3.4M	$2M
Roading – Traffic Services Renewal	$523k	$511k	($12k)
Cycleway Implementation	$500k	$300k	($200k)
Roading – Rehabilitations	$4.7M	$4.9M	$200k
Road Improvement Works - Low-Cost Low Risk	$4.6M	$5.3M	$700k
Roading - Sealed Road Resurfacing	$4.2M	$4.9M	$700k
Roading - Footpath Renewals	$2.09M	$2.04M	$50k
Roading - Drainage Renewals - includes kerb and channel	$942k	$1.4M	$458k
Roading - Bridge Structures Component Replacement	$680k	$664k	($16k)
Roading - Unsealed Road Rehabilitation	$680k	$1M	$320k
Roading - CCTV Equipment	-	$15k	$15k
Roading - Cycle Path Renewals	$51k	$51k	-

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Geraldine Non-Subsidised Roading – Vested Assets	$15k	-	($15k)
Public Transportation Infrastructure	$41k	$41k	-
Parking - Reseals/Overlays Capital Works	$5k	-	($5k)
Environmental Renewals	$262k	$256k	($6k)
Street Lighting – Vested Assets	$148k	-	($148k)
Strategic Plan – Geraldine	$72k	-	($72k)
Strategic Plan – Pleasant Point	$72k	-	($72k)
Strategic Plan – Temuka	$72k	-	($72k)
Heaton-Hayes Southern Port Access	-	$2.7M	$2.7M

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Roading and Footpaths

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of operating funding			
General Rates, Uniform annual general charges, rates penalties	17,021	20,233	17,410
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	4,373	5,205	3,338
Fees and charges	1,242	1,425	986
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	298	90	325
Total Operating Funding	**22,934**	**26,953**	**22,059**
Applications of Operating Funding			
Payments to staff and suppliers	10,171	11,864	9,761
Finance costs	1,949	3,441	2,095
Internal charges and overheads applied	2,748	2,329	2,302
Other operating funding applications	-	-	-
Total Applications of operating funding	**14,868**	**17,634**	**14,158**
Surplus/(Deficit) of Operating Funding	8,066	9,319	7,901
Sources of Capital Funding			
Subsidies and grants for capital expenditure	8,277	6,736	8,355
Development and financial contributions	-	-	-
Increase/(decrease) in debt	1,636	5,167	8,877
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of Capital Funding	**9,913**	**11,903**	**17,232**

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	4,915	5,320	8,555
- to replace existing assets	19,515	15,902	19,275
Increase/(decrease) in reserves	(6,451)	-	(2,697)
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	17,979	**21,222**	**25,133**
Surplus/(Deficit) of Capital Funding	(8,066)	(9,319)	(7,901)
Funding Balance	-	-	-
Activity Depreciation Expense	**19,585**	**15,906**	**16,246**

Stormwater

Stormwater

What we do

Stormwater is rainwater that flows from surfaces like roofs, gardens, footpaths and roads.

Council manages and maintains a network of pipes, pumping stations and other infrastructure to safely dispose of stormwater run-off. Where practicable Council is making increasing use of low impact design systems that when not used for stormwater purposes, provide open green space for people to enjoy.

Our network includes

- Approximately 146km of pipeline and 33km of open channel
- Six detention dams and 1 retention and filtration basin to treat stormwater run-off and help prevent flooding
- Several pump stations
- Over 2,344 manholes, 216 soak pits, 3,000 sumps
- Secondary overland flow paths

Why we do it

This activity contributes to Council's vision "Where people, place and business prosper within a healthy, adaptable and regenerative environment" by:

- Collecting, redirecting and disposing of rainwater to protect both property and people from flooding
- Treating stormwater to remove contaminants before entering the receiving environment in order to minimise adverse environmental impacts
- Collective provision of waste water services on behalf of the community

These activities have a particular contribution to the following community wellbeing outcomes:

Sustainable Environment

Resilient Infrastructure

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Timaru Stormwater – Plant – Renewals and Upgrade	$523k	$204k	($319k)
Timaru Stormwater – Renewals and Upgrade	$1.9M	$2.2M	$300k
Taitarakihi Creek – Stormwater Drainage	-	$102k	$102k
Geraldine Stormwater – Renewals and Upgrade	$628k	$400k	($228k)
Geraldine Stormwater – Serpentine Creek Enhancement	$105k	-	($105k)
Pleasant Point Stormwater – Renewals and Upgrade	$230k	$150k	($80k)
Timaru Stormwater – Network Modelling	$209k	-	($209k)
Temuka Stormwater – Renewals and Upgrade	$105k	$400k	$295k
Temuka Stormwater – Upgrades (combined above)	$443k	-	($443k)
Washdyke/Waitarakao Stormwater Improvements	$1M	$1.2M	$200k

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Stormwater

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	-	-	-
Targeted Rates	5,242	6,439	5,984
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	(3)	-
Total Operating Funding	5,242	6,436	5,984
Applications of Operating Funding			
Payments to staff and suppliers	1,599	1,367	1,534
Finance costs	180	427	1
Internal charges and overheads applied	202	327	273
Other operating funding applications	-	-	-
Total Applications of operating funding	1,981	2,121	1,808
Surplus/(Deficit) of Operating Funding	3,261	4,315	4,176
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	1,025	1,364
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of Capital Funding	-	1,025	1,364

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	2,449	5,173	4,937
Increase/(decrease) in reserves	812	167	603
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	3,261	5,340	5,540
Surplus/(Deficit) of Capital Funding	(3,261)	(4,315)	(4,176)
Funding Balance	-	-	-
Activity Depreciation Expense	**3,952**	**4,772**	**4,176**

Wastewater

Wastewater

What we do

Council collects and treats domestic and industrial wastewater and returns clean water to the environment.

Wastewater systems are provided in the urban areas of Timaru, Temuka, Geraldine and Pleasant Point. These systems are linked via pipelines to the main wastewater treatment plant and ocean outfall in Timaru. A small collection scheme also serves the Arowhenua community, which feeds into the main wastewater system.

Approximately 80% of the total district residential population have a connection to the wastewater system.

Timaru's industrial wastewater stream is treated separately from the domestic wastewater stream. Primary treatment is carried out onsite by industries to comply with trade waste discharge limits set by Council, before discharging to the public wastewater system, and ultimately ocean discharge.

Environment Canterbury has granted Council consent to discharge to the ocean until 2045.

As part of providing this service we operate:

- Three oxidation ponds at the inland towns of Geraldine, Pleasant Point and Temuka.
- 23 wastewater pump stations.
- Approximately 354km of pipeline.
- Approximately 4,000 maintenance holes.

Why we do it

This activity contributes to Council's vision "Where people, place and business prosper within a healthy, adaptable and regenerative environment" by:

- Removal and mitigation of the adverse impacts of wastewater on the natural environment.
- Providing safe treatment and disposal of sewage.
- Safeguarding the district waterways and the environment from direct discharge.
- Collective provision of wastewater services on behalf of the community.

These activities have a particular contribution to the following community wellbeing outcomes:

Sustainable Environment

Resilient Infrastructure

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Wastewater Plant Renewals and Upgrade	$2.1M	$750k	($1.35M)
Sewer Reticulation Renewals and Upgrade	$1.05M	$2.04M	$990k
Inland Towns Wastewater Treatment Plant Upgrade	$2.6M	$355k	($2.25M)
Investigation – Industrial Sewer Pipeline Extension	$105k	-	($105k)
Urban Sewer Network Modelling	$471k	$60k	($411k)

Wastewater

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	-	-	-
Targeted Rates	8,048	8,865	9,196
Subsidies and grants for operating purposes	-	-	-
Fees and charges	3,226	4,447	3,851
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	84	95	50
Total Operating Funding	11,358	13,407	13,097
Applications of Operating Funding			
Payments to staff and suppliers	3,256	2,438	3,598
Finance costs	2,125	2,546	2,087
Internal charges and overheads applied	1,234	1,897	1,432
Other operating funding applications	-	-	-
Total Applications of operating funding	6,615	6,881	7,117
Surplus/(Deficit) of Operating Funding	4,743	6,526	5,980
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	200
Increase/(decrease) in debt	3,401	(979)	415
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,401	(979)	615

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	5,908	6,331	3,559
Increase/(decrease) in reserves	2,236	(784)	3,036
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	8,144	5,547	6,595
Surplus/(Deficit) of Capital Funding	(4,743)	(6,526)	(5,980)
Funding Balance	-	-	-
Activity Depreciation Expense	5,848	7,246	6,180

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Water Supply

Water Supply

What we do

The Council's water supply service treats and distributes water that we source from groundwater bores and rivers in the district for residential, commercial, industrial and stockwater purposes. Our water supplies are required to comply with the New Zealand Drinking Water Standards.

Over 19,000 residential and non-residential properties are served through the following individual water supplies:

- Urban Water Supply Schemes: Geraldine, Peel Forest, Pleasant Point, Temuka, Timaru, Winchester Rural.
- Drinking Water and Stockwater Supply Schemes: Downlands, Orari, Seadown, Te Moana.
- Stockwater only Schemes: Beautiful Valley, Rangitata – Orari Water Race.

The Downlands scheme is managed and operated by Timaru District Council on behalf of residents of the Timaru, Mackenzie and Waimate districts. The policy for this scheme is determined by a Joint Standing Committee of the three Councils.

Our water supply network includes:

- 19 water intakes.
- 12 treatment plants.
- 35 reservoirs.
- 24 pump stations.
- Approximately 1,850 kilometres of water supply pipelines.

Environment Canterbury (ECan) allocates water to the Council via resource consents, which set upper limits on the amount of water that can be taken from each water source.

Why we do it

This activity contributes to Council's vision "Where people, place and business prosper within a healthy, adaptable and regenerative environment" by:

- Providing safe drinking water.
- Maintaining water supply infrastructure to ensure a reliable water supply.
- Managing water use in a sustainable way to minimises adverse impacts on the environment.
- Providing water for firefighting in urban areas.

Water abstraction must occur within allowable limits to safeguard the environment and protect cultural values of water bodies. Provision of water aims to provide the best balance between economic, environmental and community needs for the benefit of current and future generations, discourages water wastage and ensures water is directed to the best purposes.

These activities have a particular contribution to the following community wellbeing outcomes:

Sustainable Environment

Resilient Infrastructure

Water Supply

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Te Moana Water Renewals and Upgrade	$785k	$450k	($335k)
Claremont Water Treatment Plant Upgrade	$10.5M	$18.4M	$7.9M
Central Timaru Renewals	-	$850k	$850k
Water Supplies Resource Consent Renewals	$7.9M	$767k	($7.1M)
Pareora River Intake Renewal	$1.5M	$1.5M	-
Geraldine Water Resilience Renewal and Upgrade	-	$610k	$610k
Urban Water Reticulation Renewals and Upgrade	$7.2M	$3M	($4.2M)
Seadown Water Renewals and Upgrade	$1.7M	$1.9M	$200k
Downlands Water Reticulation Renewals and Upgrade	$861k	$688k	($173k)
Temuka Water Source Upgrade	$523k	$481k	($42k)
Temuka Reservoir Refurbishment	-	$50k	$50k

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Urban Water plant renewals smoothed	$523k	$700k	$177k
Te Moana Reticulation Renewals	-	$500k	$500k
Downlands Water Plant Renewals and Upgrade	$109k	$205k	$96k
Downlands In ground reservoir lining and solid roof cover installation	$1.7M	$308k	($1.39M)
Downlands Water Network Modelling	-	$29k	$29k
Rangitata/Orari Water Supply Capital Work	$15k	$15k	-
Seadown Reservoir and Treatment Upgrade	$47k	$15k	($32k)
Beautiful Valley Water Supply Capital Work	-	$2k	$2k
Beautiful Valley Treatment Compliance Upgrade	$152k	-	($152k)

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Water Supply

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	-	-	-
Targeted Rates	14,994	18,596	22,085
Subsidies and grants for operating purposes	-	-	-
Fees and charges	3,183	3,230	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	454	462	8
Total Operating Funding	18,631	22,288	22,093
Applications of Operating Funding			
Payments to staff and suppliers	6,523	5,736	7,224
Finance costs	3,070	4,237	3,388
Internal charges and overheads applied	2,169	3,596	2,646
Other operating funding applications	-	-	-
Total Applications of operating funding	11,762	13,569	13,258
Surplus/(Deficit) of Operating Funding	6,869	8,719	8,835
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	369
Increase/(decrease) in debt	7,185	24,165	18,423
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	7,185	24,165	18,792

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	12,558	-
- to replace existing assets	15,498	20,967	30,551
Increase/(decrease) in reserves	(1,444)	(641)	(2,924)
Increase/(decrease) of investments		-	-
Total Applications of Capital Funding	14,054	32,884	27,627
Surplus/(Deficit) of Capital Funding	(6,869)	(8,719)	(8,835)
Funding Balance	-	-	-
Activity Depreciation Expense	6,989	9,452	9,204

Waste Management

Waste Management

What we do

Council provides a safe and effective waste collection, recycling, recovery and disposal service with a focus on minimising waste.

Approximately 85% of the district's households have organic waste, recycling and rubbish bins, which are collected regularly. The materials are then separated, sorted and managed at the Redruth Resource Recovery Park in Timaru.

Council manages the overall activity and owns the waste minimisation sites and facilities where operational work is carried out by contractors.

From 1 July 2021, Enviro NZ has been contracted to provide a number of services which include:

- Four bin kerbside collection.
- Transfer stations in Temuka, Geraldine and Pleasant Point.
- Resource Recovery Centre in Timaru (Redruth).
- Education for communities, schools and businesses.
- Public place recycling.
- Zero Waste Event Bins.
- Recycling – via Materials Recovery Facility and transfer stations.
- Recovery – composting, scrap metal recovery and E-Waste.
- Treatment – hazardous waste drop-offs.
- Disposal – Class A landfill (Redruth).

In addition to these services, Council provides funding to support Sustainable South Canterbury Trust who manage the Crow's Nest and the Eco Centre.

Why we do it

This activity contributes to Council's vision "Where people, place and business prosper within a healthy, adaptable and regenerative environment" by:

- Encouraging waste minimisation and better waste management practices to reduce the amount of waste going to landfill, which supports a reduction in greenhouse emissions.
- Composting of green waste which goes back onto the land to improve soil structure.
- Collection and appropriate disposal of waste, reduces the potential for disease and vermin issues, and degradation of the environment (land and water).
- Managing waste locally to reduce financial and environmental cost of transporting waste out of district for disposal.
- Landscaping of facilities and closed landfill areas provides enhanced amenity areas (e.g. Saltwater Creek walkway) and recreational venues.

These activities have a particular contribution to the following community wellbeing outcomes:

Connected Citizens

Enhanced Lifestyle

Sustainable Environment

Diverse Economy

Waste Management

Planned Work 2026/27

The list below represents the projects planned for the Annual Plan 2026/27, based on and as adjusted from Year 3 of the Long Term Plan 2024-34.

Project	2026/27 Long Term Plan	2026/27 Annual Plan	Variance Increase/ (Decrease)
Fixed Plant & Equipment Renewals	$21k	$150k	$129k
Plant Purchases including replacement bins	$209k	-	($209k)
Landfill Cells Development	$512k	$650k	($138k)
Capital Works (new/improved assets)	-	$102k	$102k
Landfill gas systems	$66k	$94k	$28k
Landfill Roading Programme (sealed areas)	$31k	$31k	-

Where can I find out more?

For complete information relating to this activity, please refer to Section Two of the Long Term Plan 2024-34, found on our website:

timaru.govt.nz

Waste Management

Funding Impact Statement

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Sources of Operating Funding			
General Rates, Uniform annual general charges, rates penalties	-	-	-
Targeted Rates	7,846	8,027	8,015
Subsidies and grants for operating purposes	1,350	1,046	1,100
Fees and charges	5,976	6,403	6,014
Internal charges and overheads recovered	-	-	4,779
Local authorities fuel tax, fines, infringement fees, and other receipts	57	137	63
Total Operating Funding	**15,229**	**15,613**	**19,971**
Applications of Operating Funding			
Payments to staff and suppliers	11,528	10,930	11,341
Finance costs	1,380	1,667	1,149
Internal charges and overheads applied	857	2,069	5,682
Other operating funding applications	-	-	-
Total Applications of operating funding	**13,765**	**14,666**	**18,172**
Surplus/(Deficit) of Operating Funding	**1,464**	**947**	**1,799**
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(307)	(108)	847
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of Capital Funding	**(307)**	**(108)**	**847**

	Annual Plan 2025/26 $000's	Long Term Plan 2026/27 $000's	Annual Plan 2026/27 $000's
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	321	578	847
- to replace existing assets	465	261	181
Increase/(decrease) in reserves	985	-	1,618
Increase/(decrease) of investments	-	-	-
Total Applications of Capital Funding	1,771	**839**	**2,646**
Surplus/(Deficit) of Capital Funding	(1,464)	(947)	(1,799)
Funding Balance	-	-	-
Activity Depreciation Expense	**803**	**631**	**784**

Financial Reporting

Forecast Financial Information

These prospective financial statements were authorised for issue by Timaru District Council on 30 June 2026. Timaru District Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Timaru District Council's planning processes are governed by the Local Government Act 2002. The Act requires Council to prepare a ten year Long-Term Plan (LTP) every three years and an Annual Plan, which updates the LTP by exception, in the intervening years. This is Timaru District Council's Annual Plan for the 2026/2027 year and is prepared in accordance with the Act. The Council and management are responsible for the preparation of the prospective financial statements and the appropriateness of the underlying assumptions.

The information contained within this document is prospective financial information in terms of PBE FRS 42. The forecast financial statements have been prepared on the basis of assumptions as to future events the Council reasonably expects to occur associated with actions the Council expects to take. They have been prepared in accordance with current accounting policies in the Long Term Plan 2024-2034. Actual results up until January 2025 have been taken into account in preparation of these prospective financial statements. Prospective Group financial statements have not been prepared as information for all entities in the group is not available.

The purpose for which this plan has been prepared is to enable the public to participate in the decision-making processes as to the services to be provided by the Timaru District Council to its community for the year, and to provide a broad accountability mechanism of Council to the community. This information has been prepared for the Council's budgeting and financial planning purposes. It may therefore not be appropriate to be used for any other purpose. Actual results are likely to vary from the information presented and the variations may be material.

These prospective financial statements will not be updated.

Forecast Statement of Comprehensive Revenue and Expense

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Revenue			
Rates excluding metered water supply rates	85,736	97,063	93,680
Targeted rate for metered water supply	3,023	3,230	2,613
Downlands	3,181	2,716	3,530
Fees and charges	21,488	23,749	21,804
Subsidies and grants	15,019	13,689	14,402
Finance revenue	3,752	4,000	1,529
Dividend Revenue	1,100	1,166	1,100
Other Revenue	12,007	12,992	11,068
Other gains / (losses)	-	34	-
Total operating revenue	145,306	158,639	149,726
Expenditure			
Personnel costs	34,501	35,211	32,436
Other expenses	56,156	59,155	55,547
Finance costs	11,968	20,399	11,968
Depreciation and amortisation expense	43,901	43,971	43,080
Total operating expenditure	146,526	158,736	143,031
Operating surplus (deficit) before tax	(1,220)	(97)	6,695
Income Tax Expense	-	-	-
Operating surplus (deficit) after tax	(1,220)	(97)	6,695
Other comprehensive revenue and expense			
Items that could be reclassified to surplus(deficit)	-	-	-
Gain on revaluation of property, plant and equipment	70,063	-	-
Gain on revaluation of financial Instruments	-	(48)	-
Total other comprehensive revenue and expense	70,063	(48)	-
Total comprehensive revenue and expense	68,843	(145)	6,695

Prospective Statement of Changes in Equity

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Equity balance at 1 July	1,866,033	1,903,317	1,811,560
Comprehensive income for year	68,843	(145)	6,695
Equity Balance 30 June	1,934,876	1,903,172	1,818,255
Components of Equity			
Retained Earnings at 1 July	831,514	763,916	763,546
Transfers to/(from) Retained Earnings	7,300	1,650	211
Net Surplus/(Deficit)	(1,220)	(97)	6,695
Retained earnings 30 June	837,594	765,469	770,452
Asset Revaluation Reserves at 1 July	978,951	1,099,286	993,831
Revaluation Gains	70,063	-	-
	1,049,014	1,099,286	993,831
Special Funded Reserves at 1 July	55,568	40,068	54,183
Transfers to / (from) reserves	(7,300)	(1,650)	(211)
Council Created Reserves 30 June	48,268	38,418	53,972
Equity at 30 June	**1,934,876**	**1,903,173**	**1,818,255**

Prospective Statement of Financial Position

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
ASSETS			
Current Assets			
Cash and cash equivalents	9,231	14,875	28,001
Debtors and other receivables	13,668	14,201	14,565
Prepayments	-	-	-
Other financial assets	37,296	35,040	10,795
Inventories	-	-	-
Total Current Assets	**60,195**	**64,116**	**53,361**
Non-Current Assets			
Plant, property and equipment	2,129,801	2,206,670	2,077,195
Intangible assets	8,594	5,075	6,850
Forestry	1,150	1,429	1,086
Investment Property	1,740	2,034	1,725
Investment in CCOs and other similar entities	55,725	55,589	55,725
Other Financial Assets Term	-	-	-
Total Non-Current Assets	**2,197,010**	**2,270,797**	**2,142,581**
TOTAL ASSETS	**2,257,205**	**2,334,913**	**2,195,942**
LIABILITIES			
Current Liabilities			
Trade and other payables	23,802	19,089	26,910
Employee benefit liabilities	2,635	4,259	3,016
Income in advance	-	-	-
Other Financial Liabilities	-	-	-
Total Current Liabilities	**26,437**	**23,348**	**29,926**
Non-Current Liabilities			
Provisions	13,182	2,292	11,907
Employee benefit liabilities	409	536	854
Borrowings	282,301	405,563	335,000
Total Non-Current Liabilities	**295,892**	**408,391**	**347,761**
TOTAL LIABILITIES	**322,329**	**431,739**	**377,687**

Prospective Statement of Financial Position

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
NET ASSETS	1,934,876	1,903,174	1,818,255
EQUITY			
Retained Earnings	837,594	765,470	770,452
Asset Revaluation Reserves	1,049,014	1,099,286	993,831
Restricted and Designated Reserves	48,268	38,418	53,972
Trust Funds	-	-	-
TOTAL EQUITY	1,934,876	1,903,174	1,818,255

Prospective Statement of Cashflows

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Cash flows from operating activities			
Receipts from rates revenue	92,490	101,502	100,373
Receipts from other revenue	42,351	46,344	41,449
Interest received	3,752	4,000	1,529
Dividends received	1,100	1,166	1,100
Payments to suppliers and employees	(90,657)	(94,409)	(87,309)
Interest paid	(11,968)	(20,399)	(11,967)
Net Cashflow from Operating Activity	**37,068**	**38,204**	**45,175**
Receipts from sale of property, plant and equipment	-	-	-
Receipts from sale of investments	-	-	-
Acquisition of investments	-	-	-
Purchases of property, plant and equipment	(80,148)	(74,494)	(118,573)
Net Cashflow from Investing Activity	**(80,148)**	**(74,494)**	**(118,573)**
Cash flow from financing activities			
Proceeds from borrowings	35,588	36,418	73,771
Repayment of borrowings	-	-	-
Net Cashflow from Financing Activity	**35,588**	**36,418**	**73,771**
Net Increase (Decrease) in Cash Held	(7,492)	128	373
Add Opening Cash bought forward	16,723	14,748	27,628
Closing Cash Balance	9,231	14,875	28,001
Closing Balance made up of Cash and Cash Equivalents	9,231	14,875	28,001

Reserve Funds Summary

Designated Reserves

Designated reserves are maintained for self-funded activities which Council determines require particular focus. A separate account is maintained for each reserve to ensure that the funds are held and used for the specific purpose intended, however these do not represent cash funds. Transfers from these reserves may be made only for specified purposes or when specified conditions are met, however Council may change designated reserves without reference to the Courts or a third party.

Name of Fund	Activity	Purpose	2026/27			
			Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Cemetery Future (Timaru) Fund	Community Support	Development of cemetery for Timaru	102	0	0	102
Community Development Interest Fund	Community Support	To make major grants (over $10,000) to non profit community based organisations and clubs for improving or developing new or existing facilities which reflect credit or provide benefit to the Timaru District residents.	128	0	0	128
Community Development Loan Fund	Community Support	To make major loans to non profit community based organisations and clubs for improving or developing new or existing facilities which reflect credit or provide benefit to the Timaru District residents.	374	0	0	374
Contingency Fund	All of Council	For emergency purposes as determined by Council.	1,404	0	0	1,404
Depreciation – General Fund	All of Council	For the renewal and/or replacement of district wide funded depreciable assets and for the repayment of loans associated with such assets.	4,911	17,240	(19,281)	2,870
Depreciation Fund – Beautiful Valley Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	17	17	0	34
Depreciation Fund - Geraldine	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Geraldine funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	166	166	0	331
Depreciation Fund – Orari / Waihi Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	35	0	0	35
Depreciation Fund – Orari Township Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	9	9	0	17
Depreciation Fund – Rangitata / Orari Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	28	28	0	56
Depreciation Fund - Rural	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Rural funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	68	68	0	135
Depreciation Fund – Seadown Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	251	251	0	502

Reserve Funds Summary

Name of Fund	Activity	Purpose	2026/27			
			Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Depreciation Fund - Sewer	Sewer	For the renewal and/or replacement of Sewer depreciable assets and for the repayment of loans associated with such assets.	2,657	6,180	(3,144)	5,693
Depreciation Fund – Te Moana Downs Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	(798)	502	(950)	1,246
Depreciation Fund - Temuka	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Temuka funded depreciable assets and for the repayment of loans associated with such assets, (excludes water related assets).	(20)	291	(400)	(130)
Depreciation Fund - Timaru	Roading and Footpaths and Stormwater	For the renewal and/or replacement of Timaru funded depreciable assets and for the repayment of loans associated with such assets, (excludes sewer and waters supply related assets).	2,128	3,652	(2,604)	3,177
Depreciation Fund – Urban Water	Water Supply	For the renewal and/or replacement of Water depreciable assets and for the repayment of loans associated with such assets.	2,052	6,579	(8,018)	614
Depreciation Fund (Housing)	Community Support	For the renewal and/or replacement of Housing depreciable assets and for the repayment of loans associated with such assets.	0	0	0	0
Development (Timaru) Fund	All of Council	Funding of major developments within Timaru. Interest on this fund to be credited to the Community Development Interest Fund.	240	0	0	240
Disaster Relief Fund	All of Council	For the replacement of infrastructural assets excluding subsidised roading in the event of a natural disaster.	659	0	0	659
District Recreation Facilities Fund	All of Council	To be used for the development of significant recreation facilities in the district.	840	0	0	840
Economic Development Fund	Community Support	For economic development support.	219	0	0	219
Election Expenses Fund	Democracy	To provide for meeting election expenses.	79	0	0	79
Forestry Development Fund	Recreation and Leisure	To provide funding for the development of forests within the District.	124	0	(182)	(58)
Grants & Donations Fund	Community Support	For the provision of grants & donations (created from the unspent grant allocation and carried forward balances)	548	0	0	548
Investment Fund	All of Council	1. For the repayment of district wide loans. 2. For the funding of district wide capital projects. 3. For provision of internal loans.	14,743	0	0	14,743
Main Creative Communities NZ Fund	Community Support	Carried forward balance of Creative Communities NZ fund – main committee.	4	0	0	4

Reserve Funds Summary

Name of Fund	Activity	Purpose	2026/27 Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Main Drains Cost Sharing Fund	Sewer, Stormwater and Water Supply	Extension of main drains on a cost sharing basis.	1,589	0	0	1,589
Mayor's Welfare Fund	Democracy	Assist the needy as determined by the Mayor.	41	0	0	41
National Libraries Partnership	Recreation and Leisure	For the purpose of funding for the National Libraries Partnership	0	0	0	0
Officials' Indemnity, Safety and Health Fund	All of Council	For the purpose of officials' indemnity insurance excess, and for providing funds to comply with Occupational Health and Safety Regulations.	274	0	0	274
Parking Improvement (Timaru) Fund	Roading and Footpaths	For the purchase of land buildings, or equipment which will be used for providing, or in association with, parking facilities within Timaru or for meeting the annual charges on any loan raised for any of these purposes.	223	0	(177)	46
Property Development Fund	All of Council	For the purchase or development of land and improvement projects within the District.	2,003	0	0	2,003
Reserves Development (Timaru) Fund	Recreation and Leisure	For the planting of trees and general development of reserves owned by the District Council within Timaru.	14	0	0	14
Safer Community Funds	Community Support	For Safer Communities projects.	656	0	0	656
Housing Fund (TDC)	Community Support	Funding of new housing units and major maintenance.	395	396	0	791
Sport and Recreation Loan Fund	Community Support	Sport and Recreation loans for facilities and/or major plant items in excess of $2,000 total value.	952	0	0	952
Timaru Ward Capital Asset and Loan Repayment Fund	All of Council	For the purpose of repayment of Timaru Ward separate rate loans and/or Timaru Ward Capital Projects.	24	0	0	24
Winchester Domain Fund	Recreation and Leisure	For maintenance and Development of the Winchester Domain area	46	0	0	46
		Total	37,182	35,378	(34,755)	37,805

Reserve Funds Summary

Restricted Reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Restricted reserves are those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. They also include reserves maintained for targeted rates charged for a specific purpose.

Name of Fund	Activity	Purpose	2026/27			
			Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Aquatic Centre contributions	Recreation and Leisure	Funds donated towards to Aquatic centre facility to be used for its construction and funding of interest payments.	0	0	0	0
Collett Bequest (Museum)	Recreation and Leisure	For museum items.	638	0	0	638
Dowling Bequest	Recreation and Leisure	For the purchase of Christian fiction literature for the library.	22	0	0	22
Downlands Asset Replacement Fund	Water Supply	Replacement of infrastructural assets relating to Downlands Water Supply Scheme.	887	1,024	(434)	1,477
Downlands Capital Contribution Reserve	Water Supply	For the provision of capital expenditure financed from capital contributions.	2,578	2,762	(2,670)	2,670
Endowment Land Geraldine Fund	All of Council	From the proceeds of Endowment Land. For the purchase of similar land.	421	0	0	421
George Barclay Bequest	Recreation and Leisure	Original bequest was $600. Interest to be used for the purchase of reference books for the Timaru Children's Library.	2	0	0	2
Joan & Percy Davis Library Trust (Geraldine)	Recreation and Leisure	Interest to be used to purchase books for the Geraldine Library. (8/7/82)	1	0	0	1
AK Elliot (Library) Reserve Fund	Recreation and Leisure	For general purposes at the Timaru Public library	0	0	0	0
Jordan Bequest (Art Gallery)	Recreation and Leisure	For the purchasing of art works for the Aigantighe Art Gallery.	503	0	0	503
Jordan Bequest (Museum)	Recreation and Leisure	For the purchase of articles for the Museum.	259	0	0	259
Lattimore W A (Timaru) Bequest	Recreation and Leisure	Interest to be used for the purchasing of art works for the Aigantighe Art Gallery.	1	0	0	1
Mackay Bequest (Art Gallery)	Recreation and Leisure	For the purchase of paintings.	242	0	0	242
Mackay Bequest (Library)	Recreation and Leisure	For the purchase of books relating to art for the Timaru Library.	141	0	0	141
McCarthy Bequest - Library	Recreation and Leisure	For general purposes at the Timaru Public library	16	0	0	16
Malt Bequest – Library	Recreation and Leisure	For general purposes at the Timaru Public library	57	0	0	57

Reserve Funds Summary

Name of Fund	Activity	Purpose	2026/27 Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
McCarthy Bequest - Parks	Recreation and Leisure	For general purposes at the Timaru gardens	56	0	0	56
Museum Acquisition Fund/ Alan Ward Fund	Recreation and Leisure	For the purchase of articles for the Museum.	11	0	0	11
Russell C Hervey Fund	Recreation and Leisure	For providing improved services to the Timaru Library.	90	0	0	90
Reserves from Subdivisions/ Development Levy	Recreation and Leisure	Development of reserves within the District as set out in the Local Government Act 1974 Section 288.	313	0	0	313
Sevicke-Jones Bequest	Recreation and Leisure	For the purchasing of art works for the Aigantighe Art Gallery	6	0	0	6
Timaru Maritime and Transportation	All of Council	For the purpose of Timaru Maritime and Transportation	6	0	0	6
Fishing Huts - Rangitata	Recreation and Leisure	Each fishing hut area retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over its lifetime. Each individual reserve balance is only available for use by that fishing hut area.	33	10	0	43
Fishing Huts - Stratheona	Recreation and Leisure	Each fishing hut area retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over its lifetime. Each individual reserve balance is only available for use by that fishing hut area.	90	0	0	90
Geraldine Community Board	Democracy	Each community board area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated board. Each individual reserve balance is only available for use by that board.	73	0	0	73
Pleasant Point Community Board	Democracy	Each community board area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated board. Each individual reserve balance is only available for use by that board.	41	0	0	41
Temuka Community Board	Democracy	Each community board area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated board. Each individual reserve balance is only available for use by that board.	61	0	0	61
Fairview Hall	Recreation and Leisure	Each community hall (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated hall. Each individual reserve balance is only available for use by that community hall.	(10)	0	0	(10)
Claremont Hall	Recreation and Leisure	Each community hall (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated hall. Each individual reserve balance is only available for use by that community hall.	1	0	0	1

Reserve Funds Summary

Name of Fund	Activity	Purpose	2026/27 Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Otipua Hall	Recreation and Leisure	Each community hall (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated hall. Each individual reserve balance is only available for use by that community hall.	0	0	0	0
Kingsdown Hall	Recreation and Leisure	Each community hall (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated hall. Each individual reserve balance is only available for use by that community hall.	0	0	0	0
Seadown Hall	Recreation and Leisure	Each community hall (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated hall. Each individual reserve balance is only available for use by that community hall.	13	0	0	13
Waste Minimisation	Waste Minimisation	Each waste collection area (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that waste collection area.	2,760	1,015	0	3,776
Geraldine Works and Services	Roading and Footpaths and Stormwater	Each works and services area (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that works and services area.	(250)	0	(420)	(670)
Rural Works and Services	Roading and Footpaths and Stormwater	Each works and services area (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that works and services area.	434	0	(150)	284
Temuka Works and Services	Roading and Footpaths and Stormwater	Each works and services area (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that works and services area.	793	0	0	793
Timaru Works and Services	Roading and Footpaths and Stormwater	Each works and services area (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that works and services area.	6,823	0	0	6,823
District Sewer	Sewer	Each sewerage scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	10,108	0	0	10,108

Reserve Funds Summary

Name of Fund	Activity	Purpose	2026/27 Balance 1 July ($000's)	Transfers into fund ($000's)	Transfers out of fund ($000's)	Balance 30 June ($000's)
Beautiful Valley Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	144	0	(2)	142
Orari Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	300	0	0	300
Rangitata Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	(15)	0	(15)	(30)
Seadown Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	(41)	0	(1,915)	(1,956)
Te Moana Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	(502)	0	0	(502)
Urban Water Supply	Water Supply	Each water supply scheme (for which targeted rates are levied) retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rated area. Each individual reserve balance is only available for use by that scheme.	(6,578)	0	0	(6,578)
Dog Control	District Planning and Environmental Services	Council's dog control enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity.	955	0	(39)	917
Dog Control	District Planning and Environmental Services	Council's dog control enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity.	759	0	(7)	752
		Total	**21,483**	**4,812**	**(5,645)**	**20,650**

Funding impact statement for 2026/27 (whole of council)

This Funding Impact Statement has been prepared in compliance with Part1: Clause 20 of Schedule 10 of the Local Government Act 2002 (Act). In general terms, the Council will use a mix of revenue sources to meet operating expenses, with major sources being general rates, dividends and fees and charges. Revenue from targeted rates is applied to specific activities. The following table outlines Council expenditure and sources of funds. Rates are assessed on properties in accordance with the statutory provisions of the Local Government (Rating) Act 2002.

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Sources of Operating Funding			
General rates, uniform annual general charge, rates penalties	53,177	59,896	55,094
Targeted rates	39,313	45,156	45,280
Subsidies and grants for operating purposes	5,781	6,412	5,788
Fees and charges	21,236	23,750	21,522
Interest and dividends from investments	4,852	5,165	2,113
Local authorities fuel tax, fines, infringement fees, and other receipts	6,096	6,216	4,796
Total Operating Funding (A)	**130,455**	**146,595**	**134,593**
Applications of Operating Funding			
Payments to staff and suppliers	90,657	94,857	87,309
Finance costs	11,968	20,399	11,967
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**102,625**	**115,256**	**99,276**
Surplus (deficit) of operating funding (A-B)	**27,830**	**31,339**	**35,317**
Sources of capital funding			
Subsidies and grants for capital expenditure	9,238	6,736	8,613
Development and financial contributions	-	-	569
Increase (decrease) in debt	35,588	34,767	73,771
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**44,826**	**41,503**	**82,953**
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	29,580	20,730	53,005
- to replace existing assets	50,568	53,763	65,568
Increase (decrease) in reserves	(7,492)	(1,651)	(303)
Increase (decrease) of investments	-	-	-
Total applications of capital funding (D)	**72,656**	**72,842**	**118,270**
Surplus (deficit) of capital funding (C-D)	**(27,830)**	**(31,339)**	**(35,317)**
Funding Balance ((A-B)+(C-D))	-	-	

Reconciliation to Statement of Comprehensive Revenue and Expense

	Annual Plan 2025/2026 ($000)	Long Term Plan 2026/2027 ($000)	Annual Plan 2026/2027 ($000)
Surplus (deficit) of operating funding	27,830	31,339	35,317
Add / (deduct)			
Subsidies and grants for capital	9,238	6,736	8,613
Other dedicated capital funding	-	-	-
Development and financial contributions	-	-	569
Vested assets	5,613	5,764	5,276
Other gains / (losses)	-	36	-
Landfill Post Closure	-	-	-
Movement in Rates balance	-	-	-
Depreciation expense	(43,901)	(43,971)	(43,080)
Surplus / (deficit) Statement of comprehensive Income	**(1,220)**	**(96)**	**6,695**

Rating Base

	2026/27
Projected number of rating units at end of preceding year	22,959
Total capital value of rating units at end of preceding year	$19,194,624,500
Total land value of rating units at end of preceding year	$9,554,633,200

Funding Impact Statement 2026/27 – Rating Information

(All amounts are shown inclusive of 15.0% GST)

Rates are set and assessed on properties in accordance with the Local Government (Rating) Act 2002 (Act). The Funding Impact Statement provides information on the general rates and targeted rates, including how the liability for rates is calculated and the activities that targeted rates fund.

Definition of separately used or inhabited parts of a rating unit

For the purposes of setting and assessing rates, the following definition of 'a separately used or inhabited part of a rating unit' is used:

'Every rating unit is a separately used or inhabited part. Separately used or inhabited parts will be added to the rating unit for any additional part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body, having a right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement'.

Examples include:

- Each separately used or inhabited part of a residential unit will count as a separate part. This includes minor household units with kitchen facilities often referred to as "granny flats".
- Where residential properties are partially used for business, the number of parts will equal the number of separately used or inhabited residential units plus one for each separate business use (e.g. a house with a doctor's surgery attached contains two parts).
- In the case of retirement villages and similar types of properties, each separately used or inhabited residential unit and each other major use (such as halls, libraries etc) are separate parts.

Funding Impact Statement – Rates Examples

Rates Examples

The following examples show how the adopted changes will affect properties in different areas. The examples show the rates proposed for 2026/27 compared with the actual rates for 2025/26.

In the following examples the variables are used to demonstrate the potential impacts on rateable properties in different locations:

- Standard waste management rates have only been used.
- Targeted rates for sewer, waste management and water have not been included for rural properties and where applicable will be additional to the rates identified.
- Metered water is not included and where applicable will be additional to the rates identified.
- Community centre rates are not included and where applicable will be additional to the rates identified.

Timaru – residential, recreational, community

		Actual 2025/26	Rates 2026/27
Land Valuation		**$260,000**	**$260,000**
UAGC		$1,163.22	$1,207.47
General Rate		$827.67	$845.48
Community Works & Service		$322.33	$383.84
Waste Management		$499.86	$505.85
Water		$619.07	$844.52
Sewer		$406.20	$456.73
	Total	**3,838.36**	**$4,243.89**

Timaru – residential multi-unit

		Actual 2025/26	Rates 2026/27
Land Valuation		**$335,000**	**$335,000**
UAGC		$1,163.22	$1,207.47
General Rate		$2,053.73	$2,102.47
Community Works & Service		$415.31	$494.57
Waste Management		$1,538.34	$1,556.47
Water		$2,476.28	$3,378.08
Sewer		$1,624.81	$1,826.92
	Total	**$9,271.69**	**$10,565.98**

Timaru – commercial, industrial, accommodation

		Actual 2025/26	Rates 2026/27
Land Valuation		**$630,000**	**$630,000**
UAGC		$1,163.22	$1,207.47
General Rates		$8,707.83	$8,911.65
Business Improvement District		$500.00	$500.00
Community Works and Services		$781.03	$930.09
Waste Management		$769.17	$505.85
Water		$619.07	$844.52
Sewer		$406.20	$456.73
	Total	**$12,946.52**	**$13,356.31**

Timaru – primary

		Actual 2025/26	Rates 2026/27
Land Valuation		**$510,000**	**$510,000**
UAGC		$1,163.22	$1,207.47
General Rates		$1,089.38	$1,111.15
Community Works and Services		$632.26	$752.93
Waste Management		$499.86	$505.85
Water		$619.07	$619.07
	Total	**$4,003.79**	**$4,003.79**

Funding Impact Statement – Rates Examples

Geraldine – residential, recreational, community

		Actual 2025/26	Rates 2026/27
Land Valuation		**$220,000**	**$220,000**
UAGC		$1,163.22	$1,207.47
General Rates		$700.34	$715.40
Community Works and Services		$296.86	$276.40
Community Board		$10.00	$10.00
Waste Management		$384.58	$389.12
Water		$619.07	$844.52
Sewer		$406.20	$456.73
	Total	**$3,580.28**	**$3,899.64**

Temuka – residential, recreational, community

		Actual 2025/26	Rates 2026/27
Land Valuation		**$165,000**	**$165,000**
UAGC		$1,163.22	$1,207.47
General Rates		$525.25	$536.55
Community Works and Services		$261.13	$283.57
Community Board		$6.00	$10.00
Waste Management		$384.58	$389.12
Water		$619.07	$844.52
Sewer		$406.20	$456.73
	Total	**$3,365.46**	**$3,727.96**

Pleasant Point – residential, recreational, community

		Actual 2025/26	Rates 2026/27
Land Valuation		**$205,000**	**$205,000**
UAGC		$1,163.22	$1,207.47
General Rates		$652.59	$666.63
Community Works and Services		$7.76	$7.74
Community Board		$6.00	$11.00
Waste Management		$384.58	$389.12
Water		$619.07	$844.52
Sewer		$406.20	$456.73
	Total	**$3,239.42**	**$3,583.21**

Rural – Primary

		Actual 2025/26	Rates 2026/27
Land Valuation		**$2,270,000**	**$2,270,000**
UAGC		$1,163.22	$1,207.47
General Rates		$4,848.80	$4,945.71
Community Works and Services		$128.39	$106.09
Community Board		$10.00	$10.00
	Total	**$6,150.41**	**$6,269.27**

Funding Impact Statement - Rating Information

Uniform Annual General Charge (UAGC)

The cost of providing community amenities, such as libraries, swimming pools (including Caroline Bay aquatic centre), parks and the cost of governance and leadership, civil defence, environmental health, the roading network, street lighting, road/streets landscapes refuse disposal, footpaths, dog control, economic development and promotion, property costs (non-commercial), and the airport, is recovered from all ratepayers in the form of a uniform annual general charge assessed as a fixed amount per rating unit.

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Uniform Annual General Charge	$1,163.22	$1,207.47	26,345

General Rates

The general rate includes that portion of the above activities not recovered by the uniform annual general charge, plus costs associated with building control and district planning. It is assessed on all rateable land within the District in the form of a differential general rate assessed on the Land Value of the rating unit. Information about the categories of rateable land and the differentials can be found under the heading Differential Rating

	Differential Factor	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Timaru District Accommodation	4.35	$0.01382	$0.01415	550
Timaru District – Commercial	4.35	$0.01382	$0.01415	3,866
Timaru District – Community Services	1	$0.00318	$0.00325	102
Timaru District – Industrial	4.35	$0.01382	$0.01415	7,537
Timaru District – Primary	0.67	$0.00214	$0.00218	8,372
Timaru District – Recreational	1	$0.00318	$0.00325	42
Timaru District – Residential General	1	$0.00318	$0.00325	15,443
Timaru District – Residential Multi Unit	1.93	$0.00613	$0.00627	465

BID Targeted Rate

A targeted rate on properties within the Timaru Central Business District (excluding residential and industrial property types) for a Business Improvement District Rate to be used for Timaru CBD specific activities.

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
BID Targeted Rate			
Capital Value up to and including $1,000,000	$500.00	$500.00	30
Capital Value between $1,000,001 and $1,500,000	$750.00	$750.00	16
Capital Value Over $1,500,000	$1,015.63	$1,015.63	91

Funding Impact Statement - Rating Information

Community Works and Services Rates

The cost of stormwater drainage is recovered from each community in which the service is provided in the form of a targeted community works and services rate assessed on the Land Value of the rating unit. The communities in which these rates are assessed are:

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Geraldine	$0.00135	$0.00125	481
Pleasant Point	$0.00004	$0.00004	6
Rural	$0.00006	$0.00005	229
Temuka	$0.00158	$0.00172	689
Timaru	$0.00124	$0.00148	5,481

Community Board Charges

The cost of providing specific Council services as determined by the Temuka, Geraldine and Pleasant Point Community Boards, is recovered from those ratepayers in the form of a targeted fixed amount per rating unit in each of the Temuka, Pleasant Point and Geraldine communities (see description of these areas below).

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Geraldine	$10.00	$10.00	30
Pleasant Point	$6.00	$11.00	15
Temuka	$6.00	$10.00	29

Wastewater Charge

The cost of providing sewage disposal is recovered from those ratepayers who receive the service, and are not subject to tradewaste charges, in the form of a targeted uniform wastewater rate. This is a fixed amount on each water closet or urinal connected either directly or through a private drain to a public sewage drain subject to the proviso that every rating unit used primarily as a residence of not more than one household shall be treated as having not more than one water closet or urinal.

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Wastewater Charge	$406.20	$456.73	10,554

Funding Impact Statement - Rating Information

Differentiated Annual Waste Management Charge

The cost of providing waste collection is recovered from rating units which receive the service in the form of a targeted differential annual waste management charge of a fixed amount per set of 4 bins for all rateable and non-rateable land (see description of waste categories below). Maps of the mandatory waste collection areas are available at Timaru District Council Offices, Geraldine Library and Service Centre, and Temuka Library, Service and Information Centre or via the Councils website.

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Standard Set	$384.58	$389.12	7,105
Large Set	$499.86	$505.85	1,675

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Small Recycling - 140 litres/ Small Glass - 80 litres	$96.13	$96.13	6
Large Recycling - 240 litres/ Large Glass – 240 litres	$107.66	$107.66	64
Small Compost - 140 litres	$149.96	$144.60	8
Large Compost - 240 litres	$173.03	$172.05	91
Small Rubbish - 140 Litres	$184.57	$184.57	58
Large Rubbish - 240 litres	$261.47	$261.47	190

Funding Impact Statement - Rating Information

Annual Water Charges

The cost of providing a water supply is recovered from those ratepayers who receive or could receive the service in the form of a targeted annual water charge.

- **"Connected"** means those rating units which receive an ordinary water supply.
- **"Serviceable"** means those rating units which are situated within 100 metres from any part to the water works to which water can be but is not supplied.

All references to a "Water Supply" are references to schemes defined by a Special Order. Water rates are assessed as follows:

a Urban

i Urban water is supplied at Geraldine, Pleasant Point, Peel Forest, Temuka, Timaru and Winchester.

ii A differential targeted rate of fixed amounts in accordance with the following differentials (excluding those rating units supplied through a meter):

a) per separately used or inhabited part of a Connected residential rating unit;

b) per rating unit for other Connected rating units (being the same amount assessed per separately used or inhabited part of a Connected residential rating unit)

c) per Serviceable rating units (being 50% of the above amount) assessed on rating units as:

Urban supplies	Actual Rate 2025/26		Rate 2026/27		Estimated revenue 2026/27($000)
	Connected	Serviceable	Connected	Serviceable	
Urban supplies	$619.07	$309.54	$844.52	$422.26	15,720

b Rural

i. A targeted rate of a fixed amount per hectare within the rating unit located in the Rangitata-Orari Water Supply District.

ii. A targeted rate in the Te Moana Downs Water Supply District of a fixed amount per unit of water supplied and a targeted rate of a fixed amount for each tank.

iii. A targeted rate of a fixed amount per unit of water supplied in the Orari Water Supply District.

iv. A targeted rate in the Seadown Water Supply District of a fixed amount per hectare within the rating unit and a targeted rate of a fixed amount per separately used or inhabited part of a rating unit for each domestic supply.

v. A targeted rate per rating unit of a fixed amount per hectare in the Beautiful Valley Water Supply District.

vi. On so much of the rating units appearing on Valuation Rolls number 24640, 24660, 24670, 24680, 24690, 24700, 24710, 24820, 24840, 24850, 24860, and part 25033, as is situated within the Downlands Water Supply District the following targeted rates.

a) A fixed amount for each separately used or inhabited part of a rating unit within the Pareora Township and for rating units used as halls within the scheme.

b) A fixed amount per rating unit for rating units used as schools within the Pareora Township.

c) In addition to a fixed amount for each separate connection (excluding Pareora Township) to the water supply except where there is more than one connection to any rating unit as a technical requirement of the scheme, in which case only one charge will apply.

d) In addition to the charge assessed in (c) a fixed amount per unit of water or where water supplied in one half units a fixed charge (being 50% of the amount per unit) per half unit.

Funding Impact Statement - Rating Information

Rural supplies	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Rangitata-Orari (Area charge)	$20.17	$19.21	350
Te Moana (Unit charge)	$503.02	$543.43	678
Te Moana (Tank charge)	$1,051.31	$1,135.78	766
Orari (Service charge)	$656.84	$653.51	77
Seadown (Area charge)	$40.73	$45.80	229
Seadown (Domestic charge)	$1,018.29	$1,145.00	424
Beautiful Valley (Area charge)	$22.10	$22.39	42
Downlands (Domestic charge)	$1,270.00	$1,400.00	273
Downlands (School charge)	$0.00	$0.00	0
Downlands (Service charge)	$907.46	$1000.00	2,013
Downlands (Unit charge)	$363.00	$400.00	1,847

c Water by Meter

Targeted rates for water supply per cubic meter of water consumed to any rating unit situated in the following areas which has been fitted with a water meter

Water by Meter	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Seadown	$1.24	$1.24	3
Urban	$1.10	$1.13	3,005

Funding Impact Statement – Rating Information

Uniform Community Centre Charges

To provide funding for community centres uniform targeted rates of a fixed amount per separately used or inhabited part of a rating unit situated in the following Community Centre Areas

	Actual Rate 2025/26	Rate 2026/27	Estimated revenue 2026/27 ($000)
Claremont Community Centre	$20.56	$20.56	7
Fairview Community Centre	$31.17	$31.17	7
Kingsdown Community Centre	$38.15	$38.15	6
Otipua Community Centre	$19.62	$19.62	2
Seadown Community Centre	$33.39	$33.39	6

Lump sum contributions

Lump sum contributions will not be invited in respect of any targeted rate.

Differential Rating

The Council proposes to differentiate the general rate based on land use (Schedule 2 Local Government (Rating) Act 2002).

For the general rate, the relationship between the rates set on rateable land in each different differential type is shown below. A rating unit can be partitioned into property parts that can be put into different differential categories.

The differential is applied under the following nine types:

Type		General Rate factor
1	Accommodation	4.35
2	Commercial – Central	4.35
3	Commercial – Other	4.35
4	Community Services	1.00
5	Industrial	4.35
6	Primary	0.67
7	Recreational	1.00
8	Residential – General	1.00
9	Residential – Multi Unit	1.93

Description of differential categories

Type 1 – Accommodation

All properties used primarily for hotel, motel or similar short term or travellers' accommodation purposes.

Type 2 – Commercial Central

All properties situated within the Timaru Central Business District and used primarily for commercial purposes.

Type 3 – Commercial Other

All properties used primarily for commercial purposes other than those situated in the Timaru Central Business District.

Type 4 – Community Services

All properties used primarily for education, religious and/or community purposes.

Type 5 - Industrial

All properties used primarily for industrial purposes.

Type 6 - Primary

All properties used primarily for agricultural, horticultural or pastoral purposes, including the grazing of animals.

Type 7 - Recreational

Properties used primarily for active or passive indoor/outdoor recreational activities

Type 8 – Residential – General (including baches)

All properties used primarily for residential accommodation of a single household or used for residential purposes and not otherwise classified or which are vacant or of not determined use of those differential categories and situated in an area in which residential dwellings are permitted.

Type 9 – Residential – Multi- Unit

All properties used primarily for multi unit residential accommodation, for example, purpose built rental flats.

Funding Impact Statement - Rating Information

Timaru means the area defined by so much of the rating units appearing on valuation rolls number 24930, 24941, 24942, 24950, 24960, 24971, 24972, 24981, 24991, 25000, 25011, 25021, 25022, 25023, 25032 and 25033.

Geraldine means the area defined by so much of the rating unit appearing on valuation rolls number 24751 and 24752.

Temuka means the area defined by so much of the rating unit appearing on valuation rolls number 24770 and 24780.

Pleasant Point means the area defined by so much of the rating unit appearing on valuation roll number 24821.

Rural means all that area excluding Geraldine, Pleasant Point, Temuka and Timaru.

Standard waste charge is for 4 bins: a 140 litre rubbish bin, a 240 litre compost bin and recycling bin, and an 80 litre glass bin or a 3 bin stacker set and glass bin.

Large waste charge is for a 240 litre rubbish bin, a compost bin, recycling bin and glass bin.

Rates payable by instalment

Rates and charges (except for metered water) are due and payable on the following dates.

All Ratepayers Instalment	Due Date
1	18 September 2026
2	18 December 2026
3	18 March 2027
4	18 June 2027

Ratepayers may elect to pay on a more regular basis if they choose. Rates may be paid using any one of a number of payment methods acceptable to the Council including direct debits (weekly, fortnightly, monthly or annual instalments), or cash or EFTPOS at Council offices, credit card via Council website, direct credits or other bank transfer methods.

The due dates for metered water targeted rates are as follows:

Month invoice raised	Due Date
July 2026	20 August 2026
August 2026	21 September 2026
September 2026	20 October 2026
October 2026	20 November 2026
November 2026	21 December 2026
December 2026	20 January 2027
January 2027	22 February 2027
February 2027	22 March 2027
March 2027	20 April 2027
April 2027	20 May 2027
May 2027	21 June 2027
June 2027	20 July 2027

Penalties

A penalty under section 58 (1)(a) of 10% of the Act of the amount of the instalment that remains unpaid, after the due date of that instalment, will be added on or after the following dates:

Instalment	Penalty Date
1	22 September 2026
2	19 January 2027
3	23 March 2027
4	22 June 2027

A further penalty under section 58(1)(b) and 58(1)(c) of the Act of 10% of the amount of any rates from previous financial years remaining unpaid at 22 July 2026 will be added on 22 July 2026. An additional penalty of 10% will be added to any unpaid rates from previous financial years that remain unpaid on 22 January 2027. This penalty will be added on 22 January 2027.

Penalties will not be applied to the metered water targeted rates.

Annual Plan Disclosure Statement for the year ending 30 June 2026

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 terms used in this statement.

Benchmark		Planned	Met
1. Rates (income) affordability	Total rates will not exceed $87 million	$97,211,000	No
2. Rates (increase) affordability	Total rates increase will be less than 7% plus inflation*	9.33%	No
3. Debt affordability	The quantified limit is a ratio of net debt/ total income of 2.5	2	Yes
4. Balanced budget	100%	101%	Yes
5. Essential services	100%	187%	Yes
6. Debt servicing benchmark	10%	8%	Yes

- *Includes Downlands Water Supply

Notes

1. Rates (income) affordability benchmark

The council meets the rates (income) affordability benchmark if its planned rates income for the year equals or is less than each quantified limit on rates.

2. Rates (increase) affordability benchmark

The council meets the rates (increase) affordability benchmark if its planned rates increases for the year equal or are less than each quantified limit on rates increases.

3. Debt affordability benchmark

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

4. Balanced budget benchmark

Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.

5. Essential services benchmark

Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services

6. Debt servicing benchmark

Because Statistics New Zealand projects Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its revenue

Fees 2026/27

Fees and charges are one of the ways the Council passes on some of the costs directly to those that benefit from Council services and facilities.

This means those who benefit from these services pay for them. Council has approved some small increases to fees for 2026/27 in some areas to meet the increased costs of some services and reflect required cost recovery.

Fees and Charges are in place for:

- Airport
- Animal Control
- Art Gallery
- Assignment of Other Leases (Residential/ Commercial/ Rural)
- Building Control Services
- Cemeteries
- Council and Standing Committee Agendas
- Infrastructure Group Administration Fees
- Facility Hire
- Fishing Huts
- Land Information Memorandum
- Land Transport
- Library
- Licence Fees
- Museum
- Motor Camps
- Parking
- Planning
- Research and Information Services Charges
- Sewer
- Social Housing
- Sports Grounds
- Stormwater
- Swimming Pools
- Water
- Waste Management

Full details of all fees is available from the Council, and on the Council website timaru.govt.nz

Accounting Policies

There have been no significant changes to the accounting policies adopted in the Long Term Plan 2024-34. These policies will be applied to the Annual Plan 2026/27 until such time as proposed minor changes to the accounting policies are adopted with the Annual Report 2025/26.

These can be found in the Long Term Plan 2024-34 on the Council website www.timaru.govt.nz

Other Information

Directory

Timaru District Council

Timaru District Council
PO Box 522
Timaru 7940

Timaru Main Office:
2 King George Place
Timaru 7910

T (03) 687 7200
E enquiry@timdc.govt.nz

Hours (except statutory holidays)
Monday – Friday 8:30am – 5pm

Temuka Library, Service and Information Centre
72 – 74 King Street, Temuka 7920

T (03) 687 7591
E temuka.library@timdc.govt.nz

Hours (except statutory holidays)
Monday – Friday 8:30am – 5pm
Saturday 10am – 1pm

Geraldine Library and Service Centre
80 Talbot Street, Geraldine 7930

T (03) 693 9336
E libger@timdc.govt.nz

Hours (except statutory holidays)
Monday – Friday 8:30am – 5pm
Saturday 10am – 1pm

Bankers

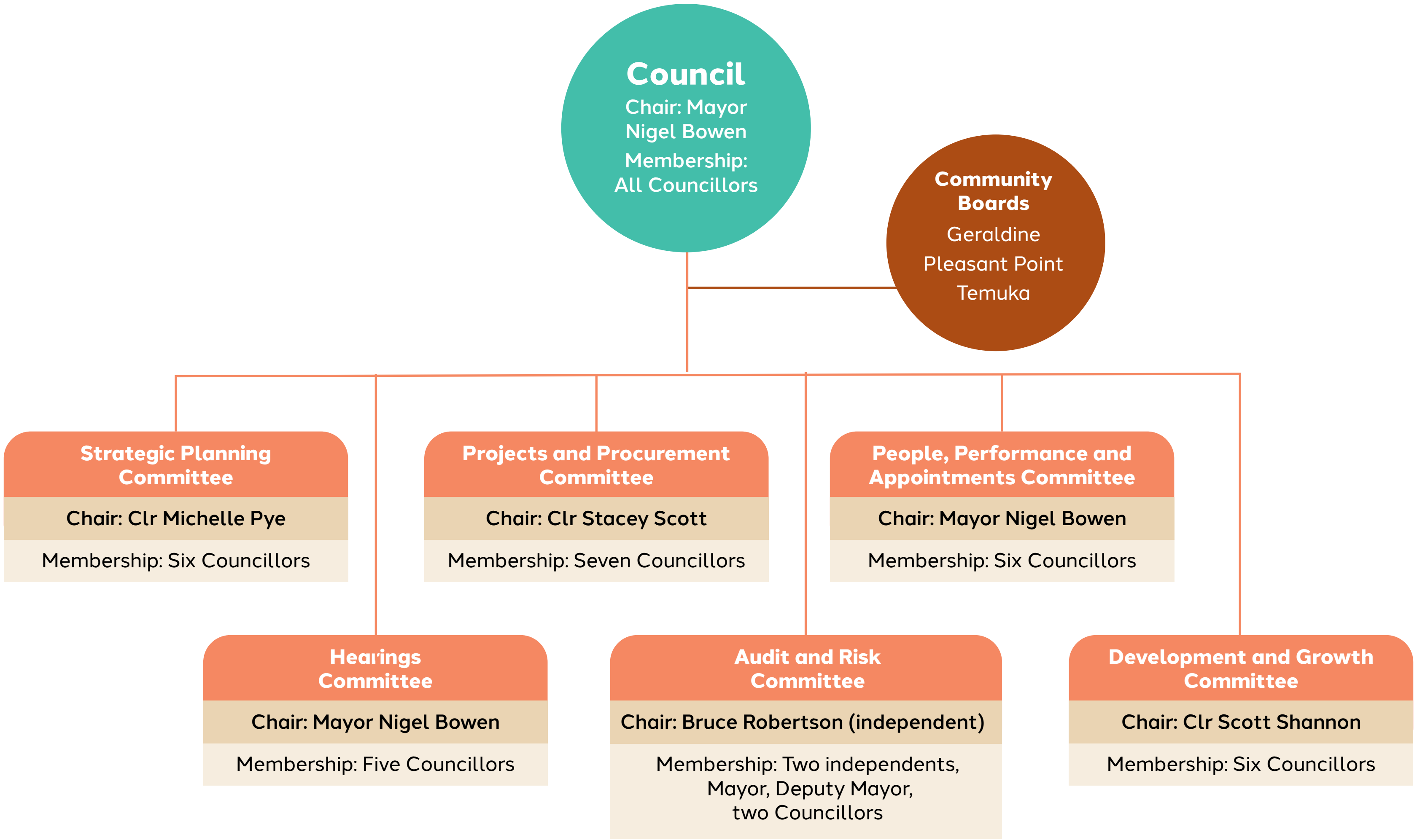
Bank of New Zealand
247 Stafford Street
Timaru 7910

Auditors

Audit New Zealand
On behalf of the Controller and Auditor-General
PO Box 99
Wellington 6140

Group Organisation Structure (as at June 2026)

Council Committees (as at July 2026)



Council Management (as at July 2026)

Chief Executive

Executive Support
Programme Office

Chief Financial Officer

Financial Services
Accounts Payable & Receivable
Rating
Procurement
Payroll

Chief Information Officer

Information Management and Technology
Records Management

General Manager Corporate

Communications
Risk and Assurance
Legal Services
Democracy
Corporate Planning, Reporting and Strategy
Policy
Customer Services
Community Partnerships
Waste Management
Airport

General Manager Drainage & Water

Water Supply
Stormwater
Wastewater

General Manager People and Capability

People Operations
Health & Safety
Wellbeing & Organisational Development

General Manager Regulatory, Development & Growth

Building Control
District Planning
Infrastructure Planning
Environmental Compliance
Climate Change
Emergency Management
Animal Control
Parking Enforcement
Museum

General Manager Recreation Facilities

CBay
District Pools
Aorangi Stadium
Aigantighe Art Gallery
Libraries

General Manager Land Transport

Road Safety
Parking Facilities
Corridor Management
Network Infrastructure
Road and Footpath Network Management
Property
Forestry
Parks

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