



# Annual Plan Mahere Ā-Tau

2026/27



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# Council Priorities Ngā Whāinga Matua

Below you'll see our priorities for the next 10 years. Have a look at how we plan to make the Manawatū District a productive and vibrant place to live, work, visit and invest.

Kei konei ngā matawhānui, ngā whāinga me ngā kaupapa matura hei whakatutuki, haere ake nei.



**A place to belong and grow**  
He kāinga e ora pai ai te katoa

We provide leisure and sports facilities and support community activities to encourage social and cultural wellbeing for everyone.



**A future planned together**  
He kāinga ka whakamaherea tahitia tōna anamata e te hāpori tonu

We work with all parts of our community to plan for a future everyone can enjoy.



**An environment to be proud of**  
He kāinga ka rauhītia tōna taiao

We protect and care for Manawatū District's natural and physical resources.



**Infrastructure fit for future**  
He kāinga ka tūwhenua tonu ōna pūnahanga, haere ake nei te wā

We ensure the Manawatū District has infrastructure (water, roads, etc.) that meets the needs of the community now and into the future.



**A prosperous, resilient economy**  
He kāinga ka tōnui tōna ōhanga

We aim to make the Manawatū District a great place to live, to visit and to do business.



**Value for money and excellence in local government**  
He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi

We take pride in serving our communities. We focus on doing the best for the district.

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Kowhai Park, Feilding



# A Message from the Mayor and Chief Executive

## He kupu nā te Kahika me te Tumu Whakarae



## Welcome to Manawatū District Council's Annual Plan 2026/27

**This Annual Plan continues the work set out in Year Three of our Long-term Plan 2024–2034. It reflects a balanced approach ensuring we invest in the essential infrastructure our District relies on, while continuing to deliver the services that support our communities every day. It's about meeting the needs we see now, while also planning ahead for the future.**

We know that rising costs, both globally and locally, are putting pressure on many households. The Manawatū District is not immune to these challenges. With that in mind, we've worked hard to keep affordability front of mind, while still maintaining the quality of life our communities value. The total rates increase for 2026/27 is 4.9%, which is lower than the 7.3% originally forecast in the Long-term Plan.

In this plan, you'll see the key projects we're continuing to deliver, along with any changes to what we had originally planned. It also covers the essential services we provide every day like maintaining our roads, caring for parks and reserves, and delivering programmes and services through our libraries and Makino Aquatic Centre.

Importantly, the plan provides a clear and transparent view of Council's finances, how we are managing public funds, and where we are investing to support a District that continues to grow and stay well connected.

There's a lot to be proud of in our District, and we are looking forward to continuing this work alongside our communities in the year ahead.

**Michael Ford**  
Mayor

**Shayne Harris**  
Chief Executive

## What is the Annual Plan? He aha te Mahere ā-Tau?

The Annual Plan sets out what Council plans to do in the coming financial year and how these activities will be funded. It provides an update on the work programmes and budgets outlined in Year 3 of Council's 2024-34 Long-term Plan.

Council's planning and reporting follows a three-year cycle. Every three years, we develop a Long-term Plan (LTP), which sets out Council's direction, projects, and budgets for the next ten years. The first year of the LTP

also serves as the Annual Plan for that year.

In the two years that follow, Council prepares an Annual Plan. These plans outline any changes to the work programme or budgets for the upcoming year and highlight the key projects and activities that will be delivered.

Council reports on progress through the Annual Report, which reviews how well Council performed against the goals and measures set out in the LTP and Annual Plan.

# How to read the Annual Plan

## Te pānui i te Mahere ā-Tau

This Annual Plan is designed to help you quickly understand what Council is doing in 2026/27, what has changed, and how it affects you.

You can read this document from start to finish, or go straight to the sections that interest you most:

- **Getting on with the Plan:** Outlines the major projects and activities Council is delivering this year.
- **Fast-tracking Existing Projects:** Highlights projects from the Long-term Plan that are being delivered earlier than planned.
- **Changes to the Plan:** Summarises new initiatives and areas of work for 2026/27.
- **How will my Rates be Used:** Explains how Council receives and spends money.
- **Financial Statements and Funding Impact Statements:** Provides detailed financial information, including budgets, forecasts, and how activities are funded.

### 2024 Long-term Plan 2034

1	2	3	4	5	6	7	8	9	10
Long-term Plan 24-34	Annual Plan 25/26	Annual Plan 26/27	Long-term Plan 27-37						

This year

# Getting on with the Plan Te Whakatinana i te Mahere

**2026/27 is Year 3 of the Long-term Plan 2024–34. The following projects will continue to remain a key focus over the next 12 months.**

## Maewa Precinct Development

Maewa is a 136-hectare residential growth area on the northern edge of Feilding that will help meet the District’s future housing needs. Over the next 20 years, more than 1,000 new homes are expected to be built within the development, with Council delivering the supporting infrastructure as growth occurs.

During the 2026/27 financial year, Council will continue installing key roading and water services infrastructure in the Roots Street East area to support ongoing residential development.

Council will also complete a key pathway development named Parakaraka, which loops around the stormwater detention basins within Maewa. The pathway has already become a popular walking and cycling destination and will be further enhanced through additional planting of native and exotic species, installation of seating and the construction of lookout points providing views across the Maewa area and surrounding landscape.

Work will also begin on a new pathway connection along the Makino Stream to James Palmer Reserve. This shared pathway will improve connectivity between Parakaraka and North Street, providing easier access for the

wider community to the Parakaraka pathway and Awa Park, while also helping Maewa residents better connect to the Feilding town centre.

Council is continuing development of Korotangi Park, a new neighbourhood park within the Maewa suburb. The park currently features a shared pathway loop, native and exotic specimen trees, and the early development of amenity turf areas. During 2026/27, Council will install a secure off-leash dog exercise area, children’s play equipment, and public toilets. These additions will help create an important recreational and community space for Maewa residents and surrounding neighbourhoods.

## Turners Road Extension – Stages 2 and 3

The Turners Road Extension supports economic development in the Manawatū by providing 24 hectares of high-quality industrial-zone land. Stage 3, the final stage of the project, includes a 900-metre section of new road connecting Turners Road through to Darragh’s Road. This stage commenced in May 2026 and is scheduled for completion in July 2027. Stage 1 of the project was completed in 2024/2025 and involved the construction of Turners Road from Kawakawa Road. Stage 2 included the construction of a new bridge, which was completed in April 2026.



Maewa Precinct



Turners Road Stage 2: Bridge Construction



**Manawatū Wastewater Treatment Plant**

## **Feilding Town Centre Refresh**

Council is committed to creating a connected, vibrant, and welcoming Feilding town centre that is an attractive place to live, work, visit, and do business.

As part of the 2024–2034 Long-term Plan, Council has committed investment toward refreshing key parts of the town centre to encourage further private investment from building owners and developers. A well-maintained and inviting town centre helps support local businesses, encourages social interaction, and strengthens community pride and economic activity.

During the 2026/27 financial year, Council will continue progressing the initial town centre refresh programme. This includes investigating and planning improvements such as introducing one-way traffic along sections of Ferguson Street and Goodbehere Street while also increasing parking, and enhancing the functionality and appeal of the four quadrants of Manchester Square, including a proposed covered area within the Market quadrant.

Council will also identify and confirm the main retail corridors within the town centre to help guide future improvements and investment.

Before any physical works begin, Council will undertake further engagement with local businesses, stakeholders, and the wider community to help shape the final design and implementation of the key new initiatives.

## **Manawatū Wastewater Treatment Plant - Re-consenting**

Council is required to hold a resource consent for the discharge of treated wastewater from the Manawatū Wastewater Treatment Plant in Feilding to the Ōroua River. This consent is issued by Horizons Regional Council.

Since the previous Annual Plan, the national wastewater regulations have changed. The Water Services (Wastewater Environmental Performance Standards) Regulations 2025 came into effect in December 2025. As part of this regulatory change, all existing wastewater discharge consents have been granted a two-year extension. As a result, the current river discharge consent for the Manawatū Wastewater Treatment Plant will now expire in November 2028.

Council is reviewing the new national standards and integrating them into its planning for wastewater management across the District and the future river discharge consent renewal application. While a new application will still be required, the timing for the application has changed to reflect the new national wastewater standards and extended consent timeframe.

Notwithstanding the extended consent timeframe, a significant amount of development work associated with the future renewal of the Manawatū Wastewater Treatment Plant river discharge consent will occur over the next 12 months. This includes assessing compliance with the new national standards and making any changes required to Council's wastewater operations.

Council's overarching goal remains to minimise the environmental impact of treated wastewater in waterways, while balancing affordability and achievability.

## Johnston Park

Council continues working alongside rugby clubs to assess and improve facilities at Johnston Park. These improvements will support rugby, as well as the other sporting codes and community groups that use the park.

During the 2026/27 financial year, investment will focus on maintaining fit-for-purpose playing fields, changing facilities and supporting infrastructure, ensuring the park continues to meet the needs of organised sport and recreation users.

## Himatangi Beach Development

Development of Kaikokopu Reserve at Himatangi Beach progressed during 2025/26, with initial planting completed and a large-scale community planting event planned with local residents, volunteers and community groups.

During 2026/27, Council will continue landscape development within the Reserve, including the installation of park furniture and other amenities to enhance the reserve for community use and visitors.

Council will lodge a resource consent application with Horizons Regional Council for the construction of a sunset viewing platform and associated dune planting. This project aims to enhance public access and enjoyment of the coastal environment while supporting ongoing important dune restoration and environmental protection work.

## Stormwater Upgrades

The District has experienced several significant storm events in recent years, making upgrades to stormwater networks a key priority for Council. Through the 2024-34 Long-term Plan, Council doubled its investment in stormwater upgrades in the villages to \$1 million per year.

Over the next 10 years, Council will continue to prioritise stormwater upgrades in Himatangi Beach and Halcombe, followed by Sanson and Rongotea. In Halcombe, a significant amount of preliminary work has already been completed, including detailed design and iwi and landowner consultation. One parcel of land has been purchased for a detention area, and negotiations are underway with the remaining landowner for the second site. Once land agreements are finalised, Council will progress the Horizons Regional Council resource consent process and commence physical works, which are anticipated to begin in late 2026.

Council has also allocated \$20 million through the 2024-34 Long-term Plan to upgrade Feilding's stormwater network. This work programme includes a mix of short-term improvements and long-term projects. Short-term improvement works have been completed in Glasgow Terrace and Poplar Grove, and detailed design and consenting is progressing so longer-term improvement works can begin in 2028/29. These projects will focus on managing stormwater runoff from the hills to the west of Feilding, providing long-term solutions to stormwater flooding issues in Osborne Terrace and Poplar Grove. Negotiations with landowners in Poplar Grove are nearly complete, with physical works expected to begin during 2026/27.



Johnston Park, Feilding

## Community Facility Planning and Investment

Council is planning for the future development of community facilities across the District by preparing a prospective investment portfolio to inform the next Long-term Plan.

A recent needs analysis has identified unmet demand for indoor sport and recreation space, including court-based facilities, within the District. In response, Council is investigating future facility options that could support growing participation in indoor sports and recreation activities.

Council is also engaging with community groups, organisations, and individuals to better understand demand for cultural, performing, and creative arts spaces and activities. This information will contribute to a broader needs analysis report that will help identify future opportunities for community facility investment.

In addition, Council is assessing future aquatics needs across the District. Demand for aquatic recreation, sport, learn-to-swim programmes, and rehabilitation activities is growing at pace, and Council is preparing an aquatics demand report and associated planning documents to better understand future requirements.

Together, these reports and supporting information will help Council make informed long-term investment decisions that respond to community needs, support wellbeing and participation, and recognise the wider social and economic benefits these facilities provide to the District.



Rongotea Stormwater Pump Station



Makino Aquatic Centre

# Fast-tracking Existing Projects Te Whakateretere Hinonga

In some cases, it makes sense to deliver planned projects earlier than originally scheduled. This section outlines projects where funding or delivery timeframes have been brought forward to respond to growth, manage risk, take advantage of efficiencies, or deliver improved outcomes for communities. These projects were included in the 2024–34 Long-term Plan but will now be delivered earlier than originally planned.

## Ōroua River Shared Pathway

Council is committed to supporting people of all ages and abilities to enjoy and use the District’s pathway network. The Ōroua River Shared Pathway project will connect existing pathways and contribute to a wider plan for a continuous walking and cycling route alongside the awa (river).

The pathway will improve access to recreational spaces, support active transport, and strengthen connections between existing track networks, including Awahuri Forest Kitchener Park and Council-owned land near the Manawatū Wastewater Treatment Plant in Feilding.

During the 2026/27 financial year, Council will continue progressing the first stage of the project, including purchasing land required to complete key pathway connections.

To ensure the project continues to progress, Council is proposing to bring forward funding originally planned for 2028/29 into the 2026/27 financial year. This will allow land purchases to proceed, provide greater certainty for the future delivery of the pathway, and support the long-term development of this important recreational and active transport link for the District.



Roots Street Bore, Feilding

## Feilding Drinking Water Supply Resilience

Feilding has benefited from a dependable supply of drinking water for many years due to past strategic investment in water supply infrastructure. As the District continues to grow, Council is focused on maintaining a resilient water supply that complies with the New Zealand Drinking Water Standards.

Council has reduced its reliance on the Ōroua River as a water source by developing the Roots Street bore and associated treatment infrastructure. This work has been supported by upgrades to existing assets, including a 2,000 cubic metre reservoir on Turners Road and the relocation of the chlorination treatment process from Awa Street to Campbell Road.

To progress this work in a timely manner, Council will bring forward funding from Year 4 of the Long-term Plan into the 2026/27 financial year. This funding will enable upgrades at the Campbell Road Water Treatment Plant and the connection of the Turners Road Reservoir into the network.

Bringing this work forward will allow the District's water resilience projects to be completed sooner and maintain the existing level of service for drinking water.

## Wastewater Centralisation Halcombe to Mt Stewart

The Manawatū Wastewater Treatment Plant in Feilding treats wastewater to a much higher standard than smaller wastewater treatment plants around the District. The Wastewater Centralisation project involves conveying wastewater from the villages across the District through a network of pipes and pump stations to be treated at the Manawatū Wastewater Treatment Plant in Feilding.

Sanson and Ōhakea Air Force Base are already connected, with Rongotea scheduled to be commissioned in August 2026.

To enable the Halcombe connection to be completed sooner, Council has installed a

3-kilometre section of pipework from Mt Stewart to Mt Biggs School. To complete the remaining work more efficiently, Council will bring forward Wastewater Centralisation capital funding from Year 5 of the Long-term Plan into the 2026/27 financial year.

This will allow the remaining stages of the Halcombe to Mt Stewart section to be delivered earlier, maintaining continuity of construction and reducing exposure to future cost increases. Fast-tracking this work aligns with the current Long-term Plan direction and reflects the faster-than-anticipated progress of the wastewater centralisation programme, enabling improved environmental outcomes and earlier completion of the project.



Rongotea Wastewater Centralisation



Rongotea Wastewater Centralisation

# Changes to the Plan Ngā Panonitanga Mahere

The Long-term Plan continues to guide Council’s work programme, but some new initiatives have been added for 2026/27. This section outlines those changes.

## Mt Stewart Development – Stage 2

Council will continue the planting and landscaping programme at Mt Stewart, progressing Stage 2 of an approved Landscape Design Plan. Building on the work that began in 2023/24, this stage will focus on additional native planting and landscape enhancements to further establish and improve the site.

The project is being delivered in partnership with the Missing Wingman’s Trust and RNZAF Base Ōhakea, and will help commemorate those who have served in the Armed Forces. Ongoing development of the area will help improve the appearance of the site while reducing long-term maintenance requirements.

## Sandon Cemetery Fencing and Planting

Council will install approximately 300 metres of fencing along the gully behind Sandon Cemetery to exclude stock from the waterway and support environmental compliance requirements.

The fencing will help protect water quality, reduce environmental degradation, and improve the long-term management of the area. The Sanson Community Committee is contributing toward a significant portion of the planting costs,

with Council funding the remaining planting work to enhance the ecological and visual quality of the gully. The project will also help reduce the spread and ongoing management of pest plants within the area.

## Community Libraries Open Access and Free Wi-Fi

Council is working to improve access to community library services in rural areas by providing free Wi-Fi and extending access to library spaces outside staffed hours.

With copper network services no longer operating, some rural communities have limited internet connectivity. Providing free Wi-Fi at community libraries will help ensure residents can continue to access online services, information, education, and learning opportunities.

During 2026/27, access control systems will be installed in community halls that house community libraries. This will allow community members to access library spaces outside normal staffed hours and support greater use of Council-owned facilities.

This approach has already been successfully trialled at the Kimbolton Library and reflects the



Feilding Clock Tower



Manawatū Community Hub Libraries

Open Plus access model operating at Te Āhuru Mōwai in Feilding. The initiative will improve equity of access to library services, strengthen support for rural communities, and help ensure community libraries remain accessible and well utilised into the future.

### **Urban Footpaths and Drainage Improvements**

Council has allocated a small budget to install footpaths and drainage infrastructure in selected urban areas to address gaps in service provision. As growth has extended, some areas previously considered rural have become part of the broader urban environment. Upgrading the infrastructure in these areas will ensure a more consistent level of service for all urban ratepayers over time.

The funding allows Council to take advantage of opportunities to complete footpath and drainage improvements when work is already occurring in the roading corridor. Delivering these upgrades alongside planned contractor activity improves efficiency and provides better value for money.

While this programme of work will support improvements to pedestrian safety, accessibility, and drainage where opportunities arise, the available funding is limited, and not all footpath and drainage needs can be addressed immediately. Works will therefore be prioritised as part of wider maintenance and upgrade programmes.

### **New Footpaths and Safe Crossing Installations**

New footpaths and safe pedestrian crossing refuges will be installed at selected locations across the District to improve safety and connectivity. Locations have been identified through community committee input and in areas experiencing residential or commercial growth, helping to link existing neighbourhoods, new developments, and key destinations such as schools, parks, and local centres.

As growth has occurred, demand for pedestrian infrastructure has increased on roads that currently have limited or no footpaths. This project responds to that growth and enables timely investment in pedestrian safety and accessibility.

### **Himatangi Beach Reservoir Roof Replacement**

The steel roof at the Himatangi Beach Reservoir will be replaced as a renewal project to protect the safety and resilience of the local water supply. Without replacement, the reservoir may need to be taken out of service to manage contamination risks, reducing storage capacity and increasing the risk of water shortages, particularly during the summer months when the population of Himatangi Beach increases significantly. Replacing the roof now will maintain drinking water quality and protect supply resilience.

### **Ranfurly Road Landfill Closure - Earthworks and Boundary Fencing**

Council will complete boundary fencing, earthworks, and topsoiling works on part of the Ranfurly Road landfill in line with the existing landfill lease and closure plan. This work will conclude the closure process and will allow the lease and closure requirements to be fully met.

### **Dangerous Tree Removal**

Funding will be allocated to enable the removal of dangerous trees from road corridors across the District. This allows Council to take a more proactive approach to managing trees that may pose a risk to public safety, allowing them to be assessed and removed before they become a hazard to road users and the public.

### Rural Community Limestone Footpath Maintenance

Ongoing maintenance will be funded for community limestone footpaths across the District, ensuring these pathways remain safe, usable, and visually tidy. These footpaths provide important local connections and have been developed over time in partnership with communities to support walking and access within rural villages. Maintenance includes activities such as weed control and resurfacing to keep the paths in good condition.

Providing dedicated funding will allow this work to be planned and delivered consistently, rather than being managed on an ad hoc basis. This approach supports continued community use of these pathways and improves their appearance and accessibility.

### Legal Review of Water Services Bylaws

Budget has been included for legal advice to support the review of Council’s water-related bylaws to meet the requirements of the Local Government (Water Services) Act 2025. The new legislation changes how councils review and update water services bylaws and requires Council’s drainage, trade waste, and water supply bylaws to be reviewed by August 2027.

This work will help ensure Council meets legislative timeframes, reduces regulatory risk, and keeps its water services regulatory

framework aligned with national requirements. It will also support the development of new regulatory management plans required under the Act.

### Sanson Domain – Blokart Trust Resurfacing Grant

Council will provide a one-off contribution toward resurfacing the hardstand areas surrounding the public toilet facilities at Sanson Domain.

The Manawatū Blokart Club has already completed resurfacing of the blokart track using funding secured through third-party grants and contributions from the club’s own reserves. Council funding is being provided to help meet the remaining shortfall and enable the wider resurfacing works to be completed.

The blokart track is an important recreation and sporting facility that supports regular community use as well as major regional, national, and international events hosted at Sanson Domain. These events attract visitors to the District and contribute to local and regional economic activity.

Completing the resurfacing works will improve the overall appearance, accessibility, and functionality of the site for event participants, visitors, and freedom campers using the domain facilities.



Roots Street Water Treatment Plant



# Legislative Changes and Operational Pressures

## Ngā Panonitanga ā-Ture me ngā Pēhanga

### Fuel Prices and Council Services

#### Te Utu Hinu me ngā Ratonga Kaunihera

Fuel prices in New Zealand have become unpredictable, with increases driven by global events affecting oil supply. As a country that relies on imported fuel, New Zealand is particularly exposed to these international changes.

While fuel remains available, prices are expected to stay high and may continue to change quickly. This is already affecting households, businesses, and public services across the country.

For Council, fuel is a key cost in delivering everyday services such as road maintenance, waste collection, and water services. Rising fuel prices increase the cost of providing these services and create pressure on already tight budgets.

In response, Council is taking steps to manage these impacts. This includes reducing

non-essential travel and reviewing contracts to understand how increased fuel costs may affect current work programmes. Council is also looking closely at contract terms to see how price increases can be managed.

However, if fuel prices rise beyond what has already been allowed for in our budgets, Council will not be able to absorb these extra costs. In this situation, planned projects may need to be delayed, reduced, or removed to stay within approved budgets.

Council will continue to monitor fuel price movements and assess the impact on operational costs and planned work programmes. Where possible, we will look for opportunities to manage these pressures efficiently while continuing to deliver essential services to the community.



MDC Waste Water Treatment Plant



A Manawatū Farm

## Local Government Reform Te Whakahoutanga o te Kāwanatanga ā-Rohe

The Government has recently announced further proposals as part of its local government reform programme, including a “Head Start Pathway” for councils that may wish to consider voluntary amalgamation or reorganisation arrangements. The Government has also confirmed that current regional council governance arrangements will remain in place for the full 2025–2028 term.

At the time this Annual Plan was prepared, further information about the reform programme

and its potential implications for councils was still being developed. No decisions have been made by Manawatū District Council regarding any future reorganisation proposal.

Council will continue to monitor developments and engage with central government and the wider local government sector as more information becomes available. The proposals do not change Council’s planned work programme or service delivery for the 2026/27 year.

## Proposed Changes to Local Government Rating Ngā Panonitanga Reiti

The Government has announced its intention to introduce a rates target model for local government, with implementation expected to occur progressively between 2027 and 2029. During the transition period, councils would be expected to consider the target when setting rates, although compliance would not initially be mandatory.

As the detailed framework and methodology for the proposed model are still under development, Council has undertaken preliminary analysis

based on the information currently available. Initial indications suggest Council’s non-three waters rates may be broadly aligned with the proposed target range.

However, the Government’s discussion material indicates the target may be measured on a per capita basis, whereas Council currently sets rates on a per rating unit basis. The final methodology and calculation approach may therefore affect how Council’s rates position is assessed under the proposed model.



Kowhai Park Playground

# Rates for 2026/27

## Ngā Reiti 2026/27

To deliver Council services and operations in 2026/27, a total rates increase of 6.43% is required. Due to population growth across the District in the last year, the total rates required will be distributed across more ratepayers, so the total rates increase for existing ratepayers for 2026/27 is 4.9%.

It is important to note that the rate change for individual ratepayers will vary based on the location and type of property they own, changes incurred from the current valuation and the Council services they receive.

Individual 2026/27 property rates assessments can be viewed on the Council website or by calling Council.

Individual 2026/27 property rates assessments can be viewed on our website or by calling the Council.



See example rates on page 23



Check out our property and rates search at [www.mdc.govt.nz](http://www.mdc.govt.nz) under the Residents tab then look for 'rates'.



Call Council (06) 323 0000 and ask to speak to one of our rating team.

# How will my Rates be Used? Te Whakapaunga Reiti

	Feilding Resident	Rural Resident
Property Value	\$580,000	\$800,000
Rates (annual total)	\$4,755.00	\$2,430.00
	Per week	Per week
Rates total	\$91.44	\$46.73
 Wastewater	\$22.10	
 Water Supply	\$9.62	
 Stormwater	\$3.98	
 Feilding Kerbside	\$2.50	
 Rooding	\$12.41	\$16.38
 General	\$12.72	\$8.77
 Parks and Reserves	\$6.84	\$3.10
 Environmental & Regulatory Management	\$3.62	\$3.62
 Makino Aquatic Centre Targeted Rate	\$4.48	\$3.13
 Library Targeted Rate	\$4.87	\$3.40
 Governance & Strategy (Democracy)	\$3.77	\$3.77
 Solid Waste	\$1.79	\$1.79
 Local Halls and Complexes	\$1.83	\$1.83
 Public Conveniences District Wide	\$0.67	\$0.67
 Animal Control	\$0.27	\$0.27

## General Rates

General rates are used by the Council to fund activities that are of public benefit and cannot be charged to specific users.

# Sample Ratepayers

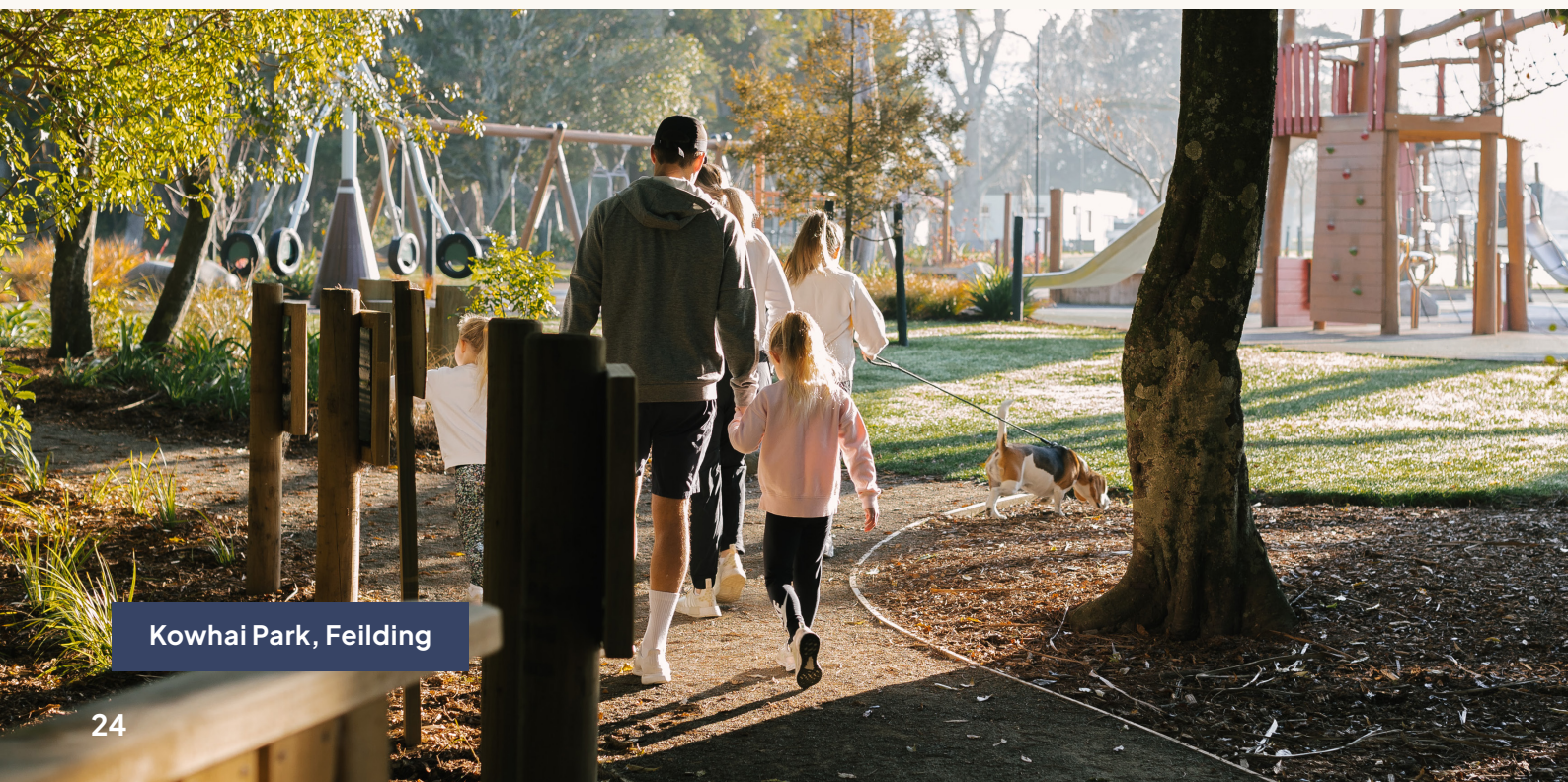
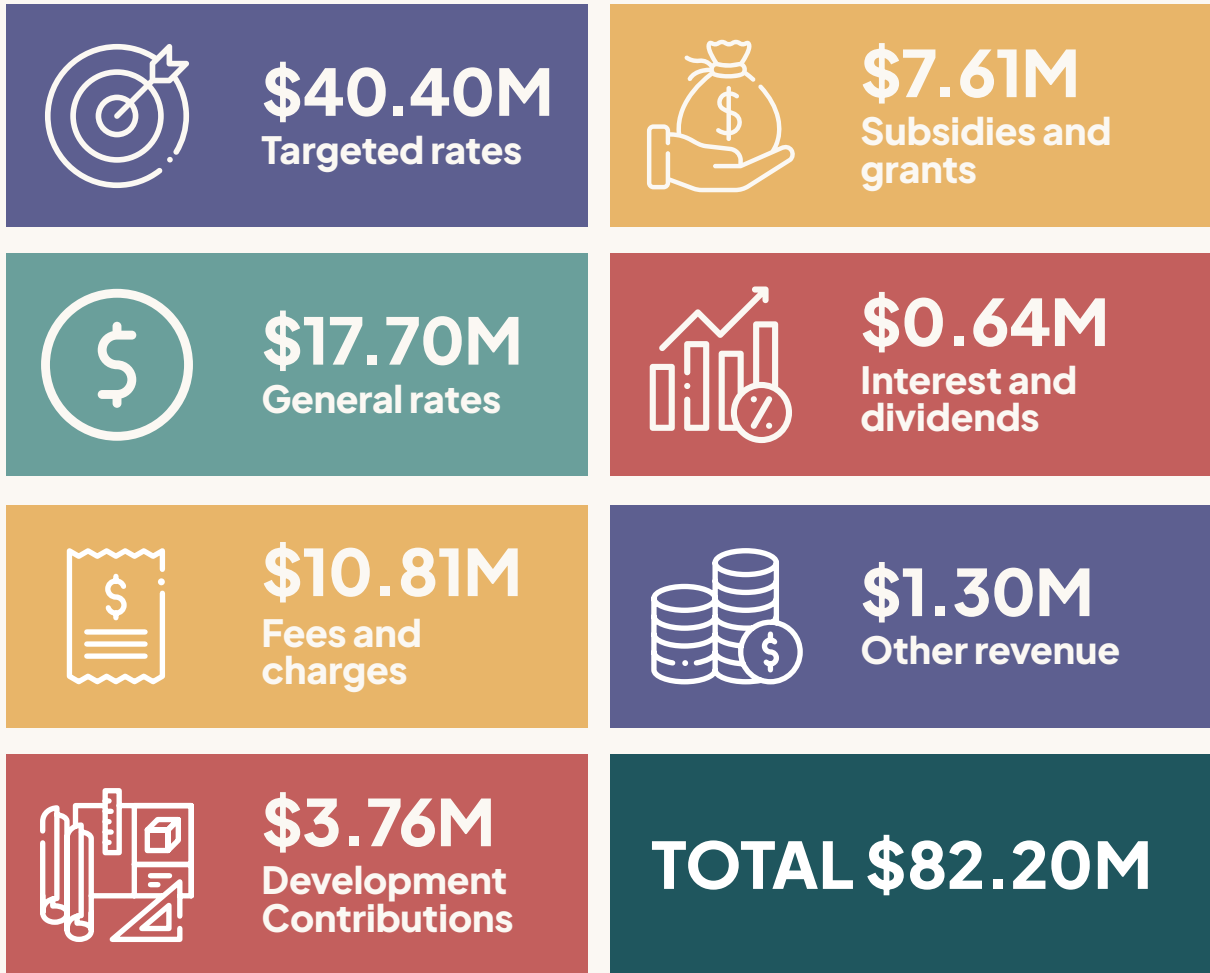
## He Taura Kaiutu Reiti

Rating Category	Capital Value (\$)	2025/26 Total Rates (GST Incl)	2026/27 Total Rates (GST Incl)	Annual Change (\$)	Change (%)
Rural - No Services	\$430,000	\$1,696	\$1,756	\$60	4%
Rural - Water, Wastewater, Stormwater Services	\$445,000	\$3,358	\$3,635	\$277	8%
Rural - Wastewater, Stormwater, Rural Water Scheme	\$540,000	\$3,437	\$3,565	\$128	4%
Rural - Farming as one Remission	\$1,310,000	\$2,244	\$2,044	-\$200	-9%
Rural - No Services	\$1,200,000	\$2,852	\$2,957	\$105	4%
Rural - Drainage Scheme - 2 Dwellings, 25 Units Ohakea Rural Water Scheme	\$7,100,000	\$20,778	\$22,391	\$1,613	8%
Rural - No Services, 3 Dwellings	\$8,770,000	\$15,627	\$16,936	\$1,309	8%
Rural - 20 Units Waituna West Water Scheme, 2 Dwellings	\$5,180,000	\$19,703	\$20,691	\$988	5%
Feilding - Residential Full Services	\$625,000	\$4,628	\$4,873	\$245	5%
Feilding - Residential Full Services	\$1,245,000	\$6,426	\$6,516	\$90	1%
Feilding Residential (Multi-unit) *	\$670,000	\$13,113	\$13,576	\$463	4%
Feilding Rural - Restricted Services	\$1,110,000	\$4,472	\$4,752	\$280	6%
Feilding Rural - No Water or Wastewater	\$1,080,000	\$3,267	\$3,382	\$115	4%
Feilding Rural - No Water or Wastewater	\$5,300,000	\$10,558	\$10,472	-\$86	-1%
Industrial/Commercial - No Water	\$740,000	\$4,849	\$5,396	\$547	11%
Industrial/Commercial - Full Services	\$965,000	\$6,184	\$6,710	\$526	9%
Feilding CBD - Full Services	\$221,000	\$4,688	\$4,675	-\$13	0%
Feilding CBD - 2 Wastewater Units	\$620,000	\$7,901	\$7,899	-\$2	0%
Feilding CBD - 4 Wastewater - Water by Meter	\$10,750,000	\$71,044	\$62,373	-\$8,671	-12%

\* Includes: 35% small dwelling & 50% charitable org remission.  
Volumetric water charging not included

# How Council is Funded

## Nō whea te moni whiwhi a te Kaunihera



Kowhai Park, Feilding

# How Does Council Spend Money?

## He pēwhea te whakapau moni a te Kaunihera?



# Funding Impact Statement – Rating

## TauākīTahua – Ngā Reiti

Council provides local public services and infrastructure that our communities need to thrive. These services are largely funded from the rates that Council charges property owners.

The law that enables councils to collect rates is the Local Government (Rating) Act 2002.

It is important to Council that our rating system:

- provides enough revenue to cover costs;
- spreads the costs of providing services as fairly as possible;
- meets the legal requirements;
- can be understood by the ratepayer and promotes accountability.

The rating system forms part of Council's Prospective Funding Impact Statements and should be read in conjunction with the Council's Revenue and Financing Policy.

### Revenue and Financing Policy

#### Te Kaupapahere mō ngā Moni

#### Whiwhi me te Ahumoni

The Revenue and Financing Policy outlines how Council has determined it will fund Council services and activities. The policy includes Council's rating philosophy and summarises the rationale for its rating decisions.

A copy of the Revenue and Financing Policy can be found on the Council website.

### Rating System

#### Te Pūnaha Rēti

Rates are a property tax that are charged each year by the Council.

Council decides what services it will provide in the future and how much it will cost to provide those services. These costs are then distributed amongst the properties in the district.

Individual rates invoices may be different from year to year due to changes in the costs required to provide services, the levels of service being provided and changes to individual property valuations.

### Types of rates

There are two types of rates – general rates and targeted rates.

General rates are primarily used by the Council to fund activities where the benefits flow to the district as a whole and the Council considers that the whole community should contribute to the cost.

The Council's general rate is set on capital value and a differential is applied depending on the use, location and zoning of a rating unit.

The Council also sets a uniform annual general charge as an amount per separately used or inhabited part (SUIP) of a rating unit – see explanation on page 30.

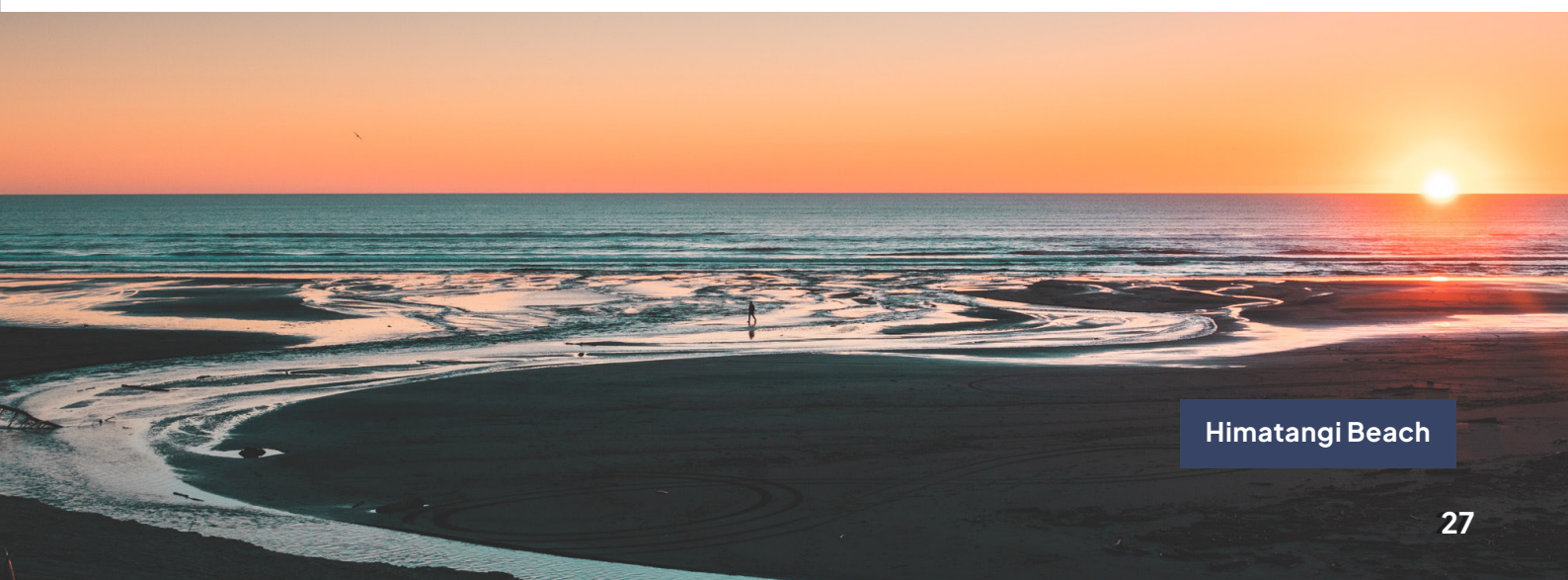
Targeted rates are set to fund one or more Council activities and can be set in respect of certain defined categories of land or all land in the District. Targeted rates can be calculated based on different factors including:

- rateable value;
- location;
- number of connections to the rating unit;
- the extent of provision of service to the rating unit; and
- per separately used or inhabited part of a rating unit (SUIP).

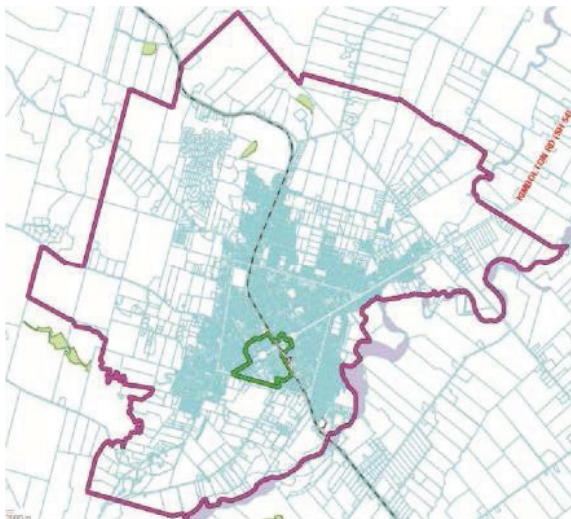
For instance, some of the rates on a property in the Feilding CBD will be rated on a different basis than Feilding rural properties. The types of rates that this “differential category” applies to are the General Rate, the Roading Targeted Rate and the Parks Reserves and Sports Grounds Targeted Rate.

More information on differential categories are below:

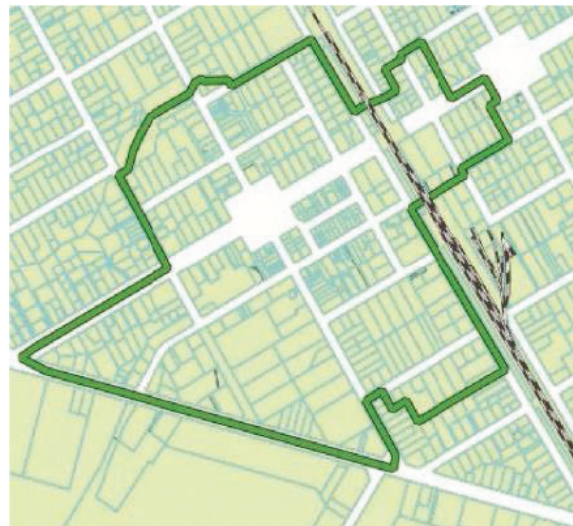
Differential Category	Definitions
<b>1. Feilding Residential</b>	Being all rating units situated within the 2009 Feilding differential rating area (refer to the map below) used solely or principally for residential or farming purposes or is vacant, but excluding those rating units included in Category 2 and 3.
<b>2. Feilding Rural</b>	Being all rating units situated within the 2009 Feilding differential rating area (refer to the map below) being properties zoned Rural 1, Rural 2 or Flood Channel 2 under the Manawatū District Plan.
<b>3. Feilding CBD</b>	Being all rating units situated within the 2009 Feilding Central Business differential rating area (refer to the map below), not used solely or principally for residential purposes.
<b>4. Rural</b>	Being all rating units situated outside the 2009 Feilding differential rating area excluding those rating units included in Category 5, 6 and 7.
<b>5. Industrial and Commercial</b>	Being all rating units zoned Industrial under the Manawatū District Plan and used solely or principally for commercial or industrial purposes excluding those rating units included in Category 3 and all rating units in the 2009 Feilding differential rating area used solely or principally for conducting a business but excluding those rating units in Category 3.
<b>6. Utilities</b>	Being all rating units situated within the Manawatū District that have been identified as infrastructure utility networks.
<b>7. Defence</b>	Land owned or used by the crown as an air force base, army camp, naval establishment or other Defence area.



**Mangakino Flow Park, Feilding**



Feilding Differential Rating Area 2009 as delineated on the rating plan filed at the Council office on Manchester Street, Feilding



Feilding Central Business District Differential Area 2009 as delineated on the plan filed at the Council office on Manchester Street, Feilding

*More detailed maps are available at the Council office*

**Rating base**

Rates are assessed on all rating units as at 30 June of the preceding year. For example the 2026/2027 rates are assessed on rating units at 30 June 2026.

	Rating units in the district	Capital value of the district	Land value of the district
30 June 2026 projection	15,138	14,660,404,490	9,862,817,950



## Inspection of Rating Information Database

In accordance with the Local Government (Rating) Act 2002, the Rating Information Database, the District Valuation Roll and Rates Records are available for public inspection at the Council office, 135 Manchester Street, Feilding, between the hours of 8am and 5pm on all business days of the week, except on Thursday when the Council opens at 9am instead of 8am for staff training purposes.

## Goods and Services Tax (GST)

All amounts stated in this rating system document are GST inclusive.

## General Rate

The Council sets and assesses a general rate on capital value (CV) on all rating units in the district on a differential basis. The CV of the relevant rating unit is multiplied by the relevant rate in the dollar depending on the rating unit's differential category.

While the rates are set on a CV basis, the Council assesses the rates on defence land in accordance with section 22 of the Rating Act.

Differential Category	Basis	Differential	Indicative Rate in the \$ of CV	Indicative Revenue Required \$
1. Feilding Residential	CV	1.00	0.00114	4,335,279
2. Feilding Rural	CV	0.50	0.00057	414,553
3. Feilding CBD	CV	2.25	0.00256	541,980
4. Rural	CV	0.40	0.00045	4,257,597
5. Industrial and Commercial	CV	1.60	0.00182	667,174
6. Utilities	CV	1.60	0.00182	264,479
7. Defence	CV	0.40	0.00045	13,054

The total revenue required from General Rates for 2026/2027 is \$10,494,116.

## Uniform Annual General Charge

A uniform annual general charge for the portion of costs associated with the operations and maintenance of animal control, governance and strategy, regulatory, local halls and recreation facilities, public conveniences, district plan and solid waste activities.

Uniform annual general charge (UAGC) is set on the basis of an equal amount on each SUIP and does not vary with the value of the rating unit.

**Uniform Annual General Charge per SUIP           \$620.00**

Total revenue required from Uniform General Charge for 2026/2027 is \$9,380,348.

## Definition of a Separately Used or Inhabited Part of a Rating Unit (SUIP)

Several of the rates described above and below refer to a 'SUIP'.

A separately used or inhabited part of a rating unit (SUIP) includes any part of a rating unit that can be used separately or inhabited by either the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, license or other agreement. As a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or separate use.

### Separately used or inhabited part: for a residential rating unit.

Includes a building or part of a building that is intended to be used as, or is able to be used as, an independent residence with independent kitchen with connected cooking facilities.

### Separately used or inhabited part: for a commercial rating unit.

Means a building or part of a building that is, or intended to be, or is able to be, separately tenanted, leased or subleased for commercial purposes.

### Not rated as separately used parts of a rating unit:

- A residential sleep-out or granny flat without independent kitchen facilities.
- A hotel/motel/hostel room with or without kitchen facilities.
- Individual storage garages/sheds/partitioned areas of a warehouse.
- Individual offices/premises of partners in a partnership.



Kowhai Park

## Parks, Reserves and Sports Grounds Targeted Rate

A targeted rate for operations and maintenance of the Council's parks, reserves and sports grounds. This rate funds the remaining balance of operating costs not recovered through the Parks, Reserves, and Sports Grounds Uniform Targeted Rate.

The Parks, Reserves and Sports Grounds Targeted Rate is assessed on all rating units in the district on a differential basis. The capital value (CV) of the relevant rating unit is multiplied by the relevant rate in the dollar depending on the rating unit's differential category.

While the rates are set on a CV basis, the Council assesses the rates on defence land in accordance with section 22 of the Rating Act

Differential Category	Basis	Differential	Indicative Rate in the \$ of CV	Indicative Revenue Required \$
1. Feilding Residential	CV	1.00	0.00057	2,189,936
2. Feilding Rural	CV	0.30	0.00017	125,645
3. Feilding CBD	CV	2.75	0.00158	334,617
4. Rural	CV	0.30	0.00017	1,613,022
5. Industrial and Commercial	CV	1.50	0.00086	315,955
6. Utilities	CV	1.75	0.00100	146,125
7. Defence	CV	0.30	0.00017	4,945

Total revenue required from Parks and Sports Grounds Targeted rate for 2026/2027 is \$4,730,244.

## Parks, Reserves and Sports Grounds Uniform Targeted Rate

A uniform targeted rate for operations and maintenance of the Council's parks, reserves and sports grounds with the balance funded via the parks, reserves and sports grounds capital value based targeted rate above.

The Parks, Reserves and Sports Grounds Uniform Targeted Rate is assessed on all rating units in the district as a fixed amount per SUIP.

**Parks, Reserves and Sports Grounds Uniform Targeted Rate                      \$25.00**

Total revenue required from Parks Reserves and Sports Grounds Uniform Targeted Rate for 2026/2027 is \$378,455.



## Roading Targeted Rate

A targeted rate to fund a portion of the costs associated with the maintenance and renewals of the District's roads and footpaths with the balance funded via New Zealand Transport Agency Waka Kotahi (NZTA) or the roading uniform targeted rate below.

The Roding Targeted Rate is assessed on all rating units in the district on a uniform basis. The capital value (CV) of the relevant rating unit is multiplied by the relevant rate in the \$ depending on the rating unit's differential category.

While the rates are set on a CV basis, the Council assesses the rates on defence land in accordance with section 22 of the Rating Act

Differential Category	Basis	Differential	Indicative Rate in the \$ of CV	Indicative Revenue Required \$
1. Feilding Residential	CV	1.00	0.00094	3,578,116
2. Feilding Rural	CV	1.00	0.00094	684,301
3. Feilding CBD	CV	1.00	0.00094	198,810
4. Rural	CV	1.00	0.00094	8,785,005
5. Industrial and Commercial	CV	1.00	0.00094	344,157
6. Utilities	CV	1.00	0.00094	136,430
7. Defence	CV	1.00	0.00094	26,935

Total revenue required from Roding Targeted Rate for 2026/2027 is \$13,753,754.

## Roding Uniform Targeted Rate

A uniform targeted rate for the portion of costs associated with the maintenance and renewals of the District's roads and footpaths with balance funded via NZTA or the roading targeted rate above.

The Uniform Targeted Rate is assessed on all rating units in the district as a fixed amount per SUIP.

**Roding Uniform Targeted Rate            \$100.00**

Total revenue required from Roding Uniform Targeted Rate for 2026/2027 is \$1,513,819.

## Makino Aquatic Centre Targeted Rate

A targeted rate for operations and maintenance of the Makino Aquatic Centre.

This rate is assessed on all rating units in the district on a differential basis, with 60% of required revenue being recovered within the Feilding Differential Rating Area and 40% from Outside the Feilding Differential Rating Area, as a fixed amount per SUIP.

**Within Feilding Differential Rating Area            \$233.00**

**Outside the Feilding Differential Rating Area    \$163.00**

Total revenue required by the Makino Aquatic Centre Targeted Rate for 2026/2027 is \$3,011,161.

## Library Targeted Rate

A targeted rate for operations and maintenance of the District's libraries.

This rate is assessed on all rating units in the district on a differential basis, with 60% of required revenue being recovered within the Feilding Differential Rating Area and 40% from the Outside the Feilding Differential Rating Area, as a fixed amount per SUIP.

**Within Feilding Differential Rating Area**                   **\$253.00**

**Outside the Feilding Differential Rating Area**                   **\$177.00**

Total revenue required by the Libraries Targeted Rate for 2026/2027 is \$3,263,576.

## Kerbside Recycling Targeted Rate

A targeted rate for operations, maintenance and development of the Council's kerbside recycling service.

This rate is assessed on all rating units in the district as a fixed amount per SUIP that has the kerbside recycling service available (excluding vacant land and properties within the rural differential rating area). Details of the service ability are outlined on Council's website.

**Kerbside Recycling Targeted rate**   **\$130.00**

Total revenue required by the Kerbside Recycling Targeted rate Targeted Rate for 2026/2027 is \$982,049.

## Feilding CBD Parking Enforcement Targeted Rate

A targeted rate for the cost of providing CBD parking enforcement in Differential Category 3 Feilding CBD.

This rate is assessed on all rating units in the Feilding CBD differential category at \$0.00012 per \$ of capital value.

Total revenue required by Feilding CBD Enforcement Target Rate for 2026/2027 is \$26,885.

## Feilding CBD Security Targeted Rate

A targeted rate for the cost of providing night time security patrol in the Feilding CBD area.

This rate is assessed on all rating units in the Feilding CBD differential category as a fixed amount per SUIP.

**Feilding CBD Security**                   **\$309.00**

Total revenue required by Feilding CBD Security Target Rate for 2026/2027 is \$83,365.

## Ultra-Fast Broadband Infrastructure Targeted Rate

A targeted rate for the repayment of debt and interest incurred to fund the ultra-fast broadband infrastructure installation in Kawakawa/Darragh Road.

This rate is assessed on all rating units in Kawakawa Road/Darragh Road industrial area within 10 metres of the Ultra-Fast Broadband infrastructure as a fixed amount per SUIP.

**Ultra-Fast Broadband Infrastructure** **\$704.00**

Total revenue required by Ultra-Fast Broadband Infrastructure Targeted Rate for 2026/2027 is \$16,536.

## Stormwater Targeted Rate

A targeted rate for operations, maintenance, and development of the Council's stormwater network.

The Stormwater Targeted Rate is assessed as a fixed amount per rating units that are connected directly or indirectly to a stormwater network within: the Feilding Differential Rating Area, or the areas zoned as "village" in the district plan located in Rongotea, Sanson, Himatangi Beach, Tangimoana, Halcombe and Cheltenham.

**Stormwater Targeted Rate**       **\$207.00**

Total revenue required from Stormwater Targeted Rate for 2026/2027 is \$1,760,977.

## Rural Land Drainage Targeted Rates

A targeted rate for operations, maintenance and development of the individual drainage schemes.

These rates are assessed on all rating units that are part of one or more of the drainage schemes listed in the table below on a differential basis, based on the land value (LV) of the rating unit.

Detailed scheme maps are available at Council's office.

Category	Rate in \$ of LV	Required Revenue \$
<b>Bainesse drainage district</b>		
Bainesse Class A	0.000890	12,881
Bainesse Class B	0.000430	8,050
Bainesse Class C	0.000350	3,220
<b>Makowhai drainage district</b>		
Makowhai Class A	0.000170	4,564
Makowhai Class B	0.000170	3,043
Makowhai Class C	0.000040	1,521
<b>Maire drainage district</b>		
Maire Class A	0.000200	1,946
Maire Class B	0.000090	1,556
Maire Class C	0.000120	1,167
Maire Class D	0.000140	778
<b>Oroua Downs drainage district</b>		
Oroua Downs Class A	0.000740	40,688
Oroua Downs Class B	0.000360	30,516
Oroua Downs Class C	0.000210	20,344

Total revenue required from Rural Land Drainage Targeted Rates for 2026/2027 is \$130,275.

## Wastewater Disposal Targeted Rate

A targeted rate for operations, maintenance and development of the Council's wastewater network.

The Wastewater Disposal Targeted Rate is assessed on all rating units either connected, or capable of connection, to the Council's wastewater network, and is assessed on differential basis based on the level of wastewater service provided to the rating unit.

### Connected

A charge for each toilet or urinal, that is connected to Council's wastewater network, excluding restricted service or those that have chosen volumetric charging. Any SUIP that is used exclusively or principally as a residence will be charged for one toilet for each residence.

### Available

50% of the connected rate per rating unit that is not connected but is capable of being connected to Council's wastewater network as the reticulations system is within 10 metres of the rating unit.

### Restricted

80% of the connected rate for each toilet or urinal, that is connected to Council's wastewater network, receiving a restricted service. Any SUIP that is used exclusively or principally as a residence will be charged for one toilet for each residence. This includes Mount Taylor and Sanson.

**Wastewater disposal Connected**  
\$1,149.00 per SUIP

**Wastewater disposal Available**  
\$574.50 per rating unit

**Wastewater disposal Restricted**  
\$919.00 per SUIP

Total revenue required from Wastewater Disposal Targeted Rates for 2026/2027 is \$10,033,103.

## Water Supply Targeted Rate – Urban

A targeted rate for operations, maintenance and development of the Council's water supply network (excluding rural water schemes).

The Water Supply Targeted Rate is assessed on all rating units either connected, or capable of connection, to the Council's water supply network (excluding those properties connected to a rural water supply scheme) and is assessed on differential basis based on the level of water service provided to the rating unit.

### Connected

A charge for each separately used or inhabited part of a rating unit that is connected to Council's water supply network, excluding restricted service, extraordinary connections or those that have chosen volumetric charging.

### Available

50% of the connected rate per rating unit that is not connected but is capable of being connected to Council's water supply network as the reticulations system is within 10 metres of the rating unit.

### Restricted

80% of the connected charge for each separately used or inhabited part of a rating unit that is connected to Council's water supply network, receiving a restricted service. This includes Mount Taylor and Sanson

**Water supply Connected**  
\$500.00 per SUIP

**Water supply Available**  
\$250.00 per SUIP

**Water supply Restricted**  
\$400.00 per SUIP

Total revenue required from Water Supply – Urban Targeted Rates for 2026/2027 is \$3,733,914

## Volumetric Water Charges (water by meter)

The Volumetric Water Charges are assessed on rating units that are extraordinary water supply users (as defined in Council's Bylaws) and those that have chosen volumetric charging. The rates are assessed on a differential basis based on the level of service provision (connection size and number of connections).

Connection size	Charge per connection
15 mm to 50 mm	\$869.40
80 mm to 150 mm	\$885.50

Where a rating unit is supplied, in any rating year, in excess of 380 cubic meters, an additional consumption charge of \$2.37 per cubic meter of water supplied in excess of 380 cubic metres will be charged.

Total revenue required from Volumetric Water Charges for 2026/2027 is \$2,054,198.

## Water Supply Targeted Rates – Rural

A targeted rate for operations, maintenance and development of the individual water schemes.

The Water Supply Targeted Rates - Rural are assessed on all rating units connected to the schemes listed below, based on the units allocated/ supplied.

<b>Stanway/Halcombe Rural Water Scheme - per unit allocated</b>	<b>\$458.00</b>
<b>Waituna West Rural Water Scheme - per unit allocated</b>	<b>\$522.00</b>
<b>Ohakea Rural Water Scheme – per unit allocated</b>	<b>\$355.75</b>
<b>Kiwitea Rural Water Scheme - per unit allocated</b>	<b>\$281.75*</b>
<b>Kiwitea Rural Water Scheme - per additional unit used but not allocated</b>	<b>\$281.75 *</b>

\* Kiwitea Rural Water Scheme rates are set and collected by Council and passed on to the scheme in full.

Total revenue required from Water Supply Targeted Rates – Rural for 2026/2027 is \$1,956,922.

## Capital Contribution Targeted Rate

The Capital Contribution Targeted Rates are assessed on rating units where ratepayers have signed an agreement to pay their capital contribution over a set term for the Himatangi Beach wastewater scheme and the Rongotea water scheme. Each of the rates is a fixed amount per rating unit, as set out in the table below.

Capital Contribution	Targeted Rate
Himatangi Beach wastewater scheme – twenty year term, 1 July 2013 to 30 June 2033	\$923
Rongotea water scheme – twenty year term, 1 July 2015 to 30 June 2035	\$374

## Rates Invoice and Penalty Dates

The rates detailed in this Funding Impact Statement - Rating System (excluding the metered water) are calculated annually and detailed on the Rates Assessment. This covers the year 1 July 2026 to 30 June 2027.

Rates are collected in four instalments. Council sends an invoice in August, November, February and May. The due date for payment of the invoice is the last Friday of the month it is invoiced (as set out in the table below).

The following penalties will be added to unpaid rates

- A 10% penalty will be added (on the penalty date as set out in the table below) to the unpaid balance of an instalment that is not paid by the due date (on the payment due date in the table below).
- A 10% penalty will be added on 9 July 2026 to any unpaid rates from previous financial years that remains unpaid on 8 July 2026. Another 10% will be added on 16 January 2027 to any unpaid rates from previous financial years that remain unpaid on 15 January 2027.

If annual rates are paid in full by 27 November 2026, any penalty charged for instalment one will be reversed.

The Council does not accept lump sum contributions in respect of any targeted rates.

All payments received will be allocated to the oldest rates outstanding.

	Instalment One	Instalment Two	Instalment Three	Instalment Four
Invoice Date	1 August 2026	1 November 2026	1 February 2027	1 May 2027
Payment Due Date	28 August 2026	27 November 2026	26 February 2027	28 May 2027
Penalty Date	3 September 2026	3 December 2026	4 March 2027	3 June 2027

Volumetric Water Charges will be invoiced at the end of each quarter and are due for payment on the last working day of the following month.

	Quarter One	Quarter Two	Quarter Three	Quarter Four
Invoice Date	30 September 2026	30 December 2026	31 March 2027	30 June 2027
Payment Due Date	30 October 2026	29 January 2027	30 April 2027	30 July 2027

Individual 2026/2027 property rates assessments can be viewed on the website [www.mdc.govt.nz](http://www.mdc.govt.nz), using the Property and Rates search function, or call 06 323 0000.

# Prospective Financial Statements

## Ngā Tauākī Ahumoni Whakariterite

### Prospective Funding Impact Statements – Activities of Council

The Prospective Funding Impact Statements (FIS) on the following pages give an overview of what it costs to provide Council services and how those services will be funded. The FIS breaks down income and expenditure at operational and capital levels. Operational costs include the ongoing maintenance and

delivery of our services, while capital costs relate to the construction of new assets or extending or renewing existing assets. Capital expenditure is generally ‘one-off’ in nature, whereas operational costs are ongoing. Taking all this information into account, we can see how much money will be required, how much will be spent, and whether we will have a surplus or deficit at the end of the year.

## Manawatū District Council Funding Impact Statement – Whole of Council for 2026/27 Tauākī Tahua – Te Katoa o te Kaunihera

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	16,894	19,953	17,697
Targeted rates	36,792	39,189	40,398
Subsidies and grants for operating purposes	4,378	3,405	4,393
Fees and charges	10,363	11,538	10,661
Interest and dividends from investments	405	635	637
Local authorities fuel tax, fines, infringement fees and other receipts	1,178	1,192	1,085
<b>Total operating funding</b>	<b>70,009</b>	<b>75,913</b>	<b>74,871</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	54,494	51,729	55,545
Finance costs	5,055	5,258	5,036
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>59,550</b>	<b>56,987</b>	<b>60,581</b>
<b>Surplus (deficit) of operating funding</b>	<b>15,513</b>	<b>16,448</b>	<b>14,745</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	4,038	4,578	3,213
Development and financial contributions	3,613	6,375	3,962
Increase (decrease) in debt	9,668	11,247	13,830
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>17,319</b>	<b>22,201</b>	<b>21,005</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	3,814	11,381	9,528
- to improve the level of service	11,355	7,156	10,408
- to replace existing assets	20,600	18,285	21,603
Increase (decrease) in reserves	(7,990)	4,304	(6,243)
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>27,779</b>	<b>41,126</b>	<b>35,296</b>
<b>Surplus (deficit) of capital funding</b>	<b>(10,460)</b>	<b>(18,925)</b>	<b>(14,291)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Community Facilities For 1 July 2026 – 30 June 2027 Tauākī Tahua – Ngā Hanga Whaitake o te Hapori

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	2,657	2,812	2,697
Targeted rates	9,486	9,579	9,899
Subsidies and grants for operating purposes	1	1	0
Fees and charges	958	959	1,080
Internal charges and overheads recovered	0	0	0
	64	69	93
<b>Total operating funding</b>	<b>13,167</b>	<b>13,420</b>	<b>13,769</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,548	8,560	8,909
Finance costs	805	1,042	677
Internal charges and overheads applied	2,424	2,478	2,597
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>11,776</b>	<b>12,080</b>	<b>12,183</b>
<b>Surplus (deficit) of operating funding</b>	<b>1,391</b>	<b>1,340</b>	<b>1,586</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	197	390	210
Increase (decrease) in debt	329	326	765
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>527</b>	<b>716</b>	<b>975</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	74	398	202
- to improve the level of service	878	264	930
- to replace existing assets	1,474	1,753	1,784
Increase (decrease) in reserves	(509)	(359)	(355)
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>1,917</b>	<b>2,056</b>	<b>2,561</b>
<b>Surplus (deficit) of capital funding</b>	<b>(1,391)</b>	<b>(1,340)</b>	<b>(1,586)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – District Development For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Whakawhanake ā-Rohe

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	4,672	4,425	4,764
Targeted rates	88	86	87
Subsidies and grants for operating purposes	35	36	35
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	180
<b>Total operating funding</b>	<b>4,796</b>	<b>4,547</b>	<b>5,066</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,224	3,180	3,230
Finance costs	269	252	642
Internal charges and overheads applied	1,002	890	978
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>4,495</b>	<b>4,321</b>	<b>4,850</b>
<b>Surplus (deficit) of operating funding</b>	<b>301</b>	<b>226</b>	<b>216</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(301)	(226)	(216)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>(301)</b>	<b>(226)</b>	<b>(216)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	(0)	0	0
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>Surplus (deficit) of capital funding</b>	<b>(301)</b>	<b>(226)</b>	<b>(216)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Emergency Management For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Rauhi Hapori i te Ohotata

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	460	545	500
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
<b>Total operating funding</b>	<b>460</b>	<b>545</b>	<b>500</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	228	246	231
Finance costs	5	5	4
Internal charges and overheads applied	207	238	229
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>439</b>	<b>489</b>	<b>464</b>
<b>Surplus (deficit) of operating funding</b>	<b>21</b>	<b>56</b>	<b>35</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(32)	(21)	(6)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>(32)</b>	<b>(21)</b>	<b>(6)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	(11)	36	29
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>(11)</b>	<b>36</b>	<b>29</b>
<b>Surplus (deficit) of capital funding</b>	<b>(21)</b>	<b>(56)</b>	<b>(35)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Governance and Strategy For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Kāwanatanga me te Whakataurau Rautaki

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	4,665	4,976	5,148
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	59	0	0
<b>Total operating funding</b>	<b>4,724</b>	<b>4,976</b>	<b>5,148</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,061	877	877
Finance costs	0	0	0
Internal charges and overheads applied	3,658	4,098	4,267
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>4,719</b>	<b>4,975</b>	<b>5,144</b>
<b>Surplus (deficit) of operating funding</b>	<b>5</b>	<b>1</b>	<b>5</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	0	0	0
Increase (decrease) in reserves	5	1	5
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>5</b>	<b>1</b>	<b>5</b>
<b>Surplus (deficit) of capital funding</b>	<b>(5)</b>	<b>(1)</b>	<b>(5)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Regulatory For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Whakatureture

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	2,417	2,777	2,419
Targeted rates	29	34	23
Subsidies and grants for operating purposes	0	0	0
Fees and charges	4,797	5,637	4,753
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	74	71	40
<b>Total operating funding</b>	<b>7,317</b>	<b>8,518</b>	<b>7,236</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,238	4,090	2,849
Finance costs	0	0	0
Internal charges and overheads applied	7,467	4,356	7,908
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>10,706</b>	<b>8,446</b>	<b>10,757</b>
<b>Surplus (deficit) of operating funding</b>	<b>(3,389)</b>	<b>72</b>	<b>(3,522)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	6	0	0
Increase (decrease) in reserves	(3,395)	72	(3,522)
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>(3,389)</b>	<b>72</b>	<b>(3,522)</b>
<b>Surplus (deficit) of capital funding</b>	<b>3,389</b>	<b>(72)</b>	<b>3,522</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Roading Network For 1 July 2026 – 30 June 2027 Tauākī Tahua – Ngā Ara Waka

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
	220	276	258
Targeted rates	12,657	13,007	13,273
Subsidies and grants for operating purposes	3,620	3,212	3,638
Fees and charges	64	64	167
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	234	237	233
	<b>16,794</b>	<b>16,796</b>	<b>17,569</b>
Applications of operating funding			
Payments to staff and suppliers	6,274	5,386	6,554
Finance costs	821	998	725
Internal charges and overheads applied	1,657	1,738	1,720
Other operating funding applications	0	0	0
	<b>8,753</b>	<b>8,122</b>	<b>9,000</b>
	<b>8,042</b>	<b>8,673</b>	<b>8,569</b>
Subsidies and grants for capital expenditure	4,038	4,578	3,213
Development and financial contributions	1,266	1,837	1,313
Increase (decrease) in debt	1,465	5,071	5,728
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
	<b>6,770</b>	<b>11,486</b>	<b>10,255</b>
Capital expenditure			
- to meet additional demand	1,216	5,519	4,775
- to improve the level of service	2,012	1,796	2,944
- to replace existing assets	7,816	7,316	6,624
Increase (decrease) in reserves	3,768	5,528	4,481
Increase (decrease) of investments	0	0	0
	<b>14,812</b>	<b>20,159</b>	<b>18,825</b>
	<b>(8,042)</b>	<b>(8,673)</b>	<b>(8,569)</b>
	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Solid Waste For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Para Totoka

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	1,142	1,165	1,174
Targeted rates	196	836	854
Subsidies and grants for operating purposes	722	156	720
Fees and charges	2,405	2,676	2,404
Internal charges and overheads recovered	480	446	505
Local authorities fuel tax, fines, infringement fees and other receipts	21	21	22
<b>Total operating funding</b>	<b>4,967</b>	<b>5,301</b>	<b>5,678</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,318	4,319	4,277
Finance costs	238	295	202
Internal charges and overheads applied	646	1,003	663
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>4,202</b>	<b>5,617</b>	<b>5,141</b>
<b>Surplus (deficit) of operating funding</b>	<b>765</b>	<b>(316)</b>	<b>537</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	79	(38)	(117)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>79</b>	<b>(38)</b>	<b>(117)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	203	19	19
- to replace existing assets	0	0	0
Increase (decrease) in reserves	640	(372)	401
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>843</b>	<b>(354)</b>	<b>420</b>
<b>Surplus (deficit) of capital funding</b>	<b>(765)</b>	<b>316</b>	<b>(537)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Stormwater and Drainage For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Wai Ua

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	328	352	376
Targeted rates	1,443	1,543	1,645
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	440	384	424
Local authorities fuel tax, fines, infringement fees and other receipts	13	14	13
<b>Total operating funding</b>	<b>2,225</b>	<b>2,292</b>	<b>2,458</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	351	316	314
Finance costs	960	1,320	989
Internal charges and overheads applied	776	507	764
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>2,087</b>	<b>2,142</b>	<b>2,068</b>
<b>Surplus (deficit) of operating funding</b>	<b>138</b>	<b>150</b>	<b>390</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	1,249	1,737	1,405
Increase (decrease) in debt	3,729	3,525	3,822
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>4,978</b>	<b>5,261</b>	<b>5,227</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,656	2,758	2,171
- to improve the level of service	2,886	1,772	2,584
- to replace existing assets	116	116	122
Increase (decrease) in reserves	458	765	740
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>5,116</b>	<b>5,411</b>	<b>5,618</b>
<b>Surplus (deficit) of capital funding</b>	<b>(138)</b>	<b>(150)</b>	<b>(390)</b>
<b>Funding balance</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

## Funding Impact Statement – Wastewater For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Wai Para

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	0	0	0
Targeted rates	7,984	8,039	8,685
Subsidies and grants for operating purposes	0	0	0
Fees and charges	2,087	2,159	2,128
Internal charges and overheads recovered	1,501	1,551	1,529
Local authorities fuel tax, fines, infringement fees and other receipts	567	514	369
<b>Total operating funding</b>	<b>12,138</b>	<b>12,262</b>	<b>12,711</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,124	3,270	4,131
Finance costs	1,445	1,974	1,520
Internal charges and overheads applied	1,912	3,188	2,006
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>7,481</b>	<b>8,432</b>	<b>7,657</b>
<b>Surplus (deficit) of operating funding</b>	<b>4,658</b>	<b>3,830</b>	<b>5,054</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	574	1,871	653
Increase (decrease) in debt	3,196	1,447	1,293
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>3,770</b>	<b>3,318</b>	<b>1,946</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	414	1,668	1,453
- to improve the level of service	4,063	970	1,317
- to replace existing assets	8,067	6,872	9,989
Increase (decrease) in reserves	(4,117)	(2,362)	(5,759)
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>8,428</b>	<b>7,148</b>	<b>7,000</b>
<b>Surplus (deficit) of capital funding</b>	<b>(4,658)</b>	<b>(3,830)</b>	<b>(5,054)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Funding Impact Statement – Water Supply For 1 July 2026 – 30 June 2027 Tauākī Tahua – Te Whakarato Wai

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	0	0	0
Targeted rates	5,210	6,347	6,233
Subsidies and grants for operating purposes	0	0	0
Fees and charges	11	0	93
Internal charges and overheads recovered	946	869	934
Local authorities fuel tax, fines, infringement fees and other receipts	5	5	4
<b>Total operating funding</b>	<b>6,171</b>	<b>7,221</b>	<b>7,264</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,843	1,718	1,697
Finance costs	551	703	440
Internal charges and overheads applied	1,720	2,600	1,912
Other operating funding applications	0	0	0
<b>Total applications of operating funding</b>	<b>4,113</b>	<b>5,021</b>	<b>4,049</b>
<b>Surplus (deficit) of operating funding</b>	<b>2,057</b>	<b>2,200</b>	<b>3,215</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	327	541	381
Increase (decrease) in debt	604	2,658	3,008
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
<b>Total sources of capital funding</b>	<b>930</b>	<b>3,199</b>	<b>3,388</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	454	1,039	927
- to improve the level of service	1,177	2,300	2,578
- to replace existing assets	2,285	1,413	2,177
Increase (decrease) in reserves	(928)	648	923
Increase (decrease) of investments	0	0	0
<b>Total application of capital funding</b>	<b>2,988</b>	<b>5,399</b>	<b>6,603</b>
<b>Surplus (deficit) of capital funding</b>	<b>(2,057)</b>	<b>(2,200)</b>	<b>(3,215)</b>
<b>Funding balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Prospective Statement of Comprehensive Revenue and Expense Te Tauākī Matapae mō Ngā Moni Whiwhi me ngā Whakapaunga

	Note	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Revenue</b>				
Rates revenue		53,686	59,142	58,095
Financial revenue		405	635	637
Subsidies and grants		8,416	7,983	7,607
Development and financial contributions		3,613	6,375	3,962
Other revenue		11,540	12,731	11,747
Other gains/(losses)		193	320	160
<b>Total revenue</b>	1	<b>77,854</b>	<b>87,186</b>	<b>82,207</b>
<b>Expenditure</b>				
Personnel costs		16,234	17,395	16,733
Depreciation and amortisation	2	27,009	31,048	29,200
Finance costs		5,055	5,258	5,036
Other operating expenses		38,260	34,335	38,812
<b>Total operating expenditure</b>	1	<b>86,558</b>	<b>88,036</b>	<b>89,781</b>
<b>Operating surplus/(deficit) before tax</b>		<b>(8,705)</b>	<b>(850)</b>	<b>(7,574)</b>
Income tax expense		0	0	0
<b>Net surplus/(deficit) after tax</b>	3	<b>(8,705)</b>	<b>(850)</b>	<b>(7,574)</b>
<b>Other comprehensive income and expense</b>				
Gains on the revaluation of property, plant and equipment		33,485	25,734	25,734
Impairment losses on restricted buildings through other comprehensive revenue and expenses		0	0	0
Gains/(losses) on financial assets at fair value through other comprehensive revenue		0	0	0
<b>Total other comprehensive income and expense</b>		<b>33,485</b>	<b>25,734</b>	<b>25,734</b>
<b>Total comprehensive revenue and expense for the year</b>		<b>24,780</b>	<b>24,884</b>	<b>18,160</b>

## Prospective Statement of Financial Position Te Tauākī Matapae mō Te Tūnga Ahumoni

	Note	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents		7,455	9,047	2,081
Accounts receivable		8,741	6,317	9,252
Investment in Council Controlled Entities		295	199	1,599
Inventory		0	0	0
Other financial assets		15	15	15
Non-current assets held for sale		0	0	0
<b>Total current assets</b>		<b>16,506</b>	<b>15,578</b>	<b>12,948</b>
<b>Non-current assets</b>				
Property, plant and equipment		1,303,190	1,334,536	1,340,836
Intangible assets		86	69	77
Investment in associate		1	1	1
Investment in Council Controlled Entities		8,854	8,706	7,306
Other financial assets		115	100	100
<b>Total non-current assets</b>		<b>1,312,246</b>	<b>1,343,412</b>	<b>1,348,321</b>
<b>Total assets</b>		<b>1,328,752</b>	<b>1,358,990</b>	<b>1,361,269</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable		7,618	11,798	8,544
Provisions		460	196	196
Employee entitlements		1,628	1,654	1,663
Borrowings		4,088	5,396	4,388
<b>Total current liabilities</b>		<b>13,794</b>	<b>19,044</b>	<b>14,791</b>
<b>Non-current liabilities</b>				
Provisions		325	156	156
Borrowings		119,044	126,974	132,573
<b>Total non-current liabilities</b>		<b>119,369</b>	<b>127,130</b>	<b>132,729</b>
<b>Total liabilities</b>		<b>133,163</b>	<b>146,173</b>	<b>147,520</b>
<b>Equity</b>				
Retained earnings	7	558,310	509,219	550,737
Other reserves	7	637,279	703,598	663,011
<b>Total equity</b>		<b>1,195,589</b>	<b>1,212,817</b>	<b>1,213,748</b>
<b>Total Liabilities and Equity</b>		<b>1,328,752</b>	<b>1,358,990</b>	<b>1,361,269</b>

## Prospective Statement of Changes in Net Assets/Equity

### Te Tauākī Matapae mō Ngā Panonitanga Huarawa, Whai Tūtanga hoki

	Note	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
	5	1,170,809	1,187,931	1,195,589
Total other comprehensive income and expense		24,780	24,886	18,160
		<b>1,195,589</b>	<b>1,212,817</b>	<b>1,213,748</b>

## Prospective Statement of Cash Flows

### Te Tauākī Matapae: Te Pari me te Timu o ngā Moni

	Annual Plan 2026 \$000	Long-Term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Cash flows from operating activities</b>			
Cash was provided from:			
Receipts from rates revenue	53,686	59,142	58,095
Interest received	400	630	630
Dividend received	5	5	7
Receipts from other revenue	23,570	27,090	23,315
Cash was disbursed to:			
Payments to suppliers and employees	(54,494)	(51,729)	(55,545)
Interest paid	(4,889)	(5,121)	(4,477)
Income tax paid	0	0	0
Goods and services tax (net)	0	0	0
<b>Net cash from operating activities</b>	<b>18,278</b>	<b>30,016</b>	<b>22,026</b>
<b>Cash flows from investing activities</b>			
Cash was provided from:			
Proceeds from sale of property, plant and equipment	0	0	0
Net investments movements	278	1,710	310
Cash was disbursed to:			
Purchase of intangible assets	(13)	(14)	(14)
Purchase of property, plant and equipment	(35,756)	(36,808)	(41,525)
<b>Net cash from investing activities</b>	<b>(35,491)</b>	<b>(35,112)</b>	<b>(41,229)</b>
<b>Cash flows from financing activities</b>			
Cash was provided from:			
Proceeds from borrowing	13,457	15,335	17,918
Cash was disbursed to:			
Repayment of borrowings	(3,789)	(4,088)	(4,088)
<b>Net cash from financing activities</b>	<b>9,668</b>	<b>11,247</b>	<b>13,830</b>
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(7,545)	6,151	(5,373)
Cash, cash equivalents and bank overdrafts at the beginning of the year	15,000	2,896	7,455
<b>Cash, cash equivalents and bank overdrafts at the end of the year</b>	<b>7,455</b>	<b>9,047</b>	<b>2,081</b>

# Notes to the Financial Statements

## He kupu Whakamahuki mō Ngā Tauākī Ahumoni

## Note 1

### Reconciliation of Prospective Statement of Comprehensive Revenue and Expense to the Funding Impact Statement (FIS)

The Funding Impact Statements (FIS) throughout the document are prepared in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. They do not comply with Generally Accepted Accounting Practices (GAAP). However, the core financial statements (prospective statement of comprehensive revenue and expense, prospective statement of changes in net assets / equity, prospective statement of financial position and the prospective statement of cash flows) are prepared in compliance with GAAP. The following is a reconciliation between the revenue and expenditure shown in the prospective statement of comprehensive revenue and expense and the Council's overall Funding Impact Statement.

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Operating Revenue in the FIS</b>	70,009	75,913	74,871
<b>Subsidies and grants for capital expenditure</b>	4,038	4,578	3,213
	3,613	6,375	3,962
Vested Assets	0	0	0
Net gain and losses not included in FIS	193	320	160
	0		0
<b>Total Revenue in the Statement of Comprehensive Revenue and Expense</b>	<b>77,854</b>	<b>87,187</b>	<b>82,207</b>
Applications of Operating Funding in the FIS	59,550	56,987	60,581
Depreciation not included in the FIS	27,009	31,048	29,200
<b>Total Operating Expenditure in the Statement of Comprehensive Revenue and Expense</b>	<b>86,558</b>	<b>88,035</b>	<b>89,781</b>

## Note 2

### Depreciation and Amortisation Expense per Group of Activities

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
Community Facilities	3,149	3,425	3,379
District Development	0	0	0
Emergency Management	21	0	35
Regulatory	51	72	51
Governance and Strategy	5	1	5
Roading Network	16,417	17,562	17,334
Solid Waste	151	183	176
Stormwater and Drainage	845	1,054	932
Wastewater	3,267	4,037	3,500
Water Supply	2,253	3,282	2,496
Support Services	851	1,431	1,293
<b>Total Depreciation and Amortisation</b>	<b>27,009</b>	<b>31,048</b>	<b>29,200</b>

## Note 3

### Explanation of Net Operating Surplus (Deficit) after tax

Section 100 of the Local Government Act 2002 requires Council to ensure projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The table below details the make up of the net surplus/(deficit) as detailed in the Statement of Comprehensive Revenue and Expense.

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
<b>Net surplus/(deficit) after tax</b>	<b>(8,705)</b>	<b>(848)</b>	<b>(7,574)</b>
<b>The surplus/(deficit) consists of the following</b>			
Roading subsidy received from NZ Transport Agency to fund capital expenditure	4,038	4,578	3,213
Subsidies and grants for capital expenditure	0	0	0
Capital contributions and connection fees used to fund capital expenditure	194	1,206	201
Development contributions recognised as revenue but used to fund past or future capital expenditure in relation to growth	3,419	5,169	3,761
Depreciation not funded			
- Roothing (renewal funded by NZTA subsidy)	(8,373)	(8,956)	(8,840)
- Parks (only 50% of depreciation is funded)	(365)	(555)	(459)
- Halls (depreciation is only funded on high priority halls, Civic Centre and Te Kawau recreation centre)	(494)	(495)	(500)
- Library (only 50% of depreciation is funded)	(247)	(207)	(279)
- Makino Aquatic Centre (only 50% of depreciation is funded)	(309)	(271)	(231)
- Property (only 50% of depreciation is funded)	(172)	(170)	(197)
Loans principal repayments funded from rates			
- CBD redevelopment loans	142	144	156
- Ultra Fast Broadband	7	4	7
Gain on property recognised	193	320	160
Write back of the impairment of debt	0	32	0
Vested Assets	0	0	0
Use of reserves and special funds (including interest on growth account, subdivision development etc.)	(6,739)	(1,615)	(4,566)
	<b>(8,705)</b>	<b>(848)</b>	<b>(7,574)</b>

## Note 4

### Water by meter included in Rates

Water charged by volume (water by meter) is included in rates revenue in the Statement of Comprehensive Revenue and Expense and in targeted rates in the Funding Impact Statements. The amount of water by meter included in rates is:

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
Water by meter included in rates	1,630	1,517	1,786

## Note 5

### Opening Balances

The opening balances for 1 July 2026 do not agree with the closing balances for the prior year's Annual Plan (30 June 2025). The 2025/26 Annual Plan was approved by Council in June 2025 and the annual plan closing balances reflect the planned position at that time. Actual results for the 2025/26 financial year do not always reflect the position included in the plan. Potential changes include capital projects not progressing and therefore the associated funding is not uplifted, revaluations being different than planned, variances in cash requirements and the resulting impact on equity. To calculate the opening balances for the Long-term Plan we have reforecasted the closing balances at 30 June 2027 to reflect known changes. The main items impacted include cash, investments, property plant and equipment, borrowing and equity.

## Note 6

### Funding Impact Statements – transfer between operational and capital activities

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
Surplus (deficit) of operating funding	10,460	18,925	14,291
Surplus (deficit) of capital funding	(10,460)	(18,925)	(14,291)
Funding Balance	0	0	0
Loan principal repayments funded by rates	149	148	163
Depreciation funded by rates but transferred to reserve to fund renewal (current and future years)	17,050	20,393	18,694
Operating items funded from the transfer of reserves included in the capital activities	(6,739)	(1,615)	(4,566)
	<b>10,460</b>	<b>18,925</b>	<b>14,291</b>

## Note 7

### Reserve Fund Movements

Equity is made up of a number of reserves - refer to the Statement of Accounting Policies. The following is a summary of reserve funds over the life of the Long-term Plan for each class of funds.

### Retained Earning

Annual Plan	Long-term Plan	Annual Plan
2026	2027	2027
\$000	\$000	\$000

### Accumulated Funds

Included in the Accumulated Funds in the balance sheet are two types of reserves. These are separate funds and growth funds detailed below.

### Growth Funds

These funds are created from Development and Financial Contributions levied. They are used for growth related expenditure for the creation of community assets. These include roads, parks and reserves, stormwater, wastewater and water supply.

Opening balances	0	0	0
Transfers to reserves	5,737	13,379	11,417
Transfers from reserves	(5,737)	(13,379)	(11,417)
Closing Balance	<b>0</b>	<b>0</b>	<b>0</b>

### Depreciation Reserves

These funds are created from depreciation and amortisation funded through revenue sources. These funds are only applied to the renewal of existing assets and for principal repayments of loans.

Opening balances	13,152	12,845	4,588
Transfers to reserves	17,050	20,393	18,694
Transfers from reserves	(25,613)	(19,539)	(19,881)
Closing Balance	<b>4,588</b>	<b>13,699</b>	<b>3,401</b>

## Other Reserves

	Annual Plan 2026 \$000	Long-term Plan 2027 \$000	Annual Plan 2027 \$000
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### Trusts and Bequests

Funds have been gifted to Council for specific purposes, and in many cases have other restrictions placed on the fund. The purpose of the fund may not be revised without reference to the Courts or a third party. These include the Hook Bequest, Trewin Bequest, Wakerill Trust, Robert Dickson Library Trust, PA Broad Memorial Trust, Historical Trust, Children's Welfare Trust, Robert Dickson Educational Trust, Museum Trust and the Feilding and District Relief Trust.

Opening balances	93	92	92
Transfers to reserves	2	2	2
Transfers from reserves	(3)	(3)	(3)
Closing Balance	<b>92</b>	<b>91</b>	<b>91</b>

### Special Funds

These are funds set aside by Council. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council. They include the General Purpose Reserve, Insurance Reserve and the Land Subdivision Reserve.

Opening balances	3,318	3,673	3,318
Transfers to reserves	0	2,361	0
Transfers from reserves	0	0	0
Closing Balance	<b>3,318</b>	<b>6,034</b>	<b>3,318</b>

### Revaluation Reserves

These reserves have been created from the revaluation movements of the property, plant and equipment.

Opening balances	600,384	671,740	633,869
Transfers to reserves	33,485	25,734	25,734
Transfers from reserves	0	0	0
Closing Balance	633,869	697,473	659,603
<b>Total other reserves</b>	<b>637,279</b>	<b>703,598</b>	<b>663,011</b>

# Annual Plan Disclosure Statement for year ending 30 June 2027

## What is the purpose of this statement?

The purpose of this statement is to disclose Council's planned financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

## Benchmark

	Quantified Maximum Limit	Planned Limit	Met
<b>Rates affordability Benchmark</b>			
Income	57,903	56,588	Yes
Increases	8.83%	6.40%	Yes
<b>Debt Affordability</b>			
Net debt as a percentage of total revenue	< 175%	175%	No
Net interest as a percentage of total revenue	< 20%	6.1%	Yes
Net interest as a percentage of annual rates income	< 25%	8.6%	Yes
Liquidity Ratio	> 100%	127%	Yes
Balanced budget benchmark	> 100%	87%	No
Essential services benchmark	> 100%	153%	Yes
Debt servicing benchmark	< 10%	6.4%	Yes

## Balanced Benchmark Comment

The Council is required to have a balanced budget. However, there are some permitted exceptions to this situation which must be stated clearly in the Financial Strategy. The main reasons for an unbalanced budget are not fully funding depreciation on non-strategic assets combined with using funding from previous year's surplus (use of reserves).

## Net Debt as a Percentage of Total Revenue Comment

Planned debt under this Annual Plan would breach Council's debt cap under the current Liability Management Policy. However, this level of debt will not breach Council's covenants with the Local Government Funding Agency (LGFA). Council now holds an AA rating with Fitch Ratings, which would allow Council to borrow up to 280% of revenue for the 2026/27 financial year. The policy will be updated to reflect this updated measure as part of the Long-term Plan process.





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