

Kaunihera | Council

Ngā Tāpiritanga – Mēneti | Attachments – Minutes

Attachments – Minutes of a meeting of an ordinary meeting of Matamata-Piako District Council held in the Council Chambers, 35 Kenrick Street, TE AROHA on 11 Feb 2026 at 9:00.

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Note: *The attachments contained within this document are for consideration and should not be construed as Council policy unless and until adopted. Should Councillors require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.*



Draft Annual Plan 2026-27

Council Meeting

11 February 2026

Agenda for today

Topic

Budget – what’s changed from last week?

Comparison to LTP

What’s the increase for each type of rate and what’s the key drivers for the increase?

What do the proposed rates mean for various indicator properties?

Is consultation required? Consideration of the assessment of significance and materiality

Where has the draft rate increase landed?

Today – 11 February – rates increase of 5.92% (last week 6.03%)

What have we changed following last weeks workshop?

- Additional \$171k income from fees and charges (across Cemeteries, Venues, Animal Control)
- Additional staff resource for Animal control \$75k
- Delay of capex projects (eg TA Spa, Waste recovery centre, Library) interest savings \$190k

What else has changed?

- Expected capital spend to 30 June 2026 re-forecast, resulted in \$10.4m lower opening debt figure for 1 July 2026, interest savings \$209k
- Increased forecast interest rates from 4.21% to 4.34%, additional cost \$159k

Proposed 2026/27 rates increase compared to LTP

	Draft Annual Plan 26/27	LTP Forecast year 3	LTP Limit year 3
Total rates increase	5.92%	5.1%	-

Made up of:

Waters rates	11.0%	10.2%	11.0%
Other activity rates	3.2%	2.2%	5.0%

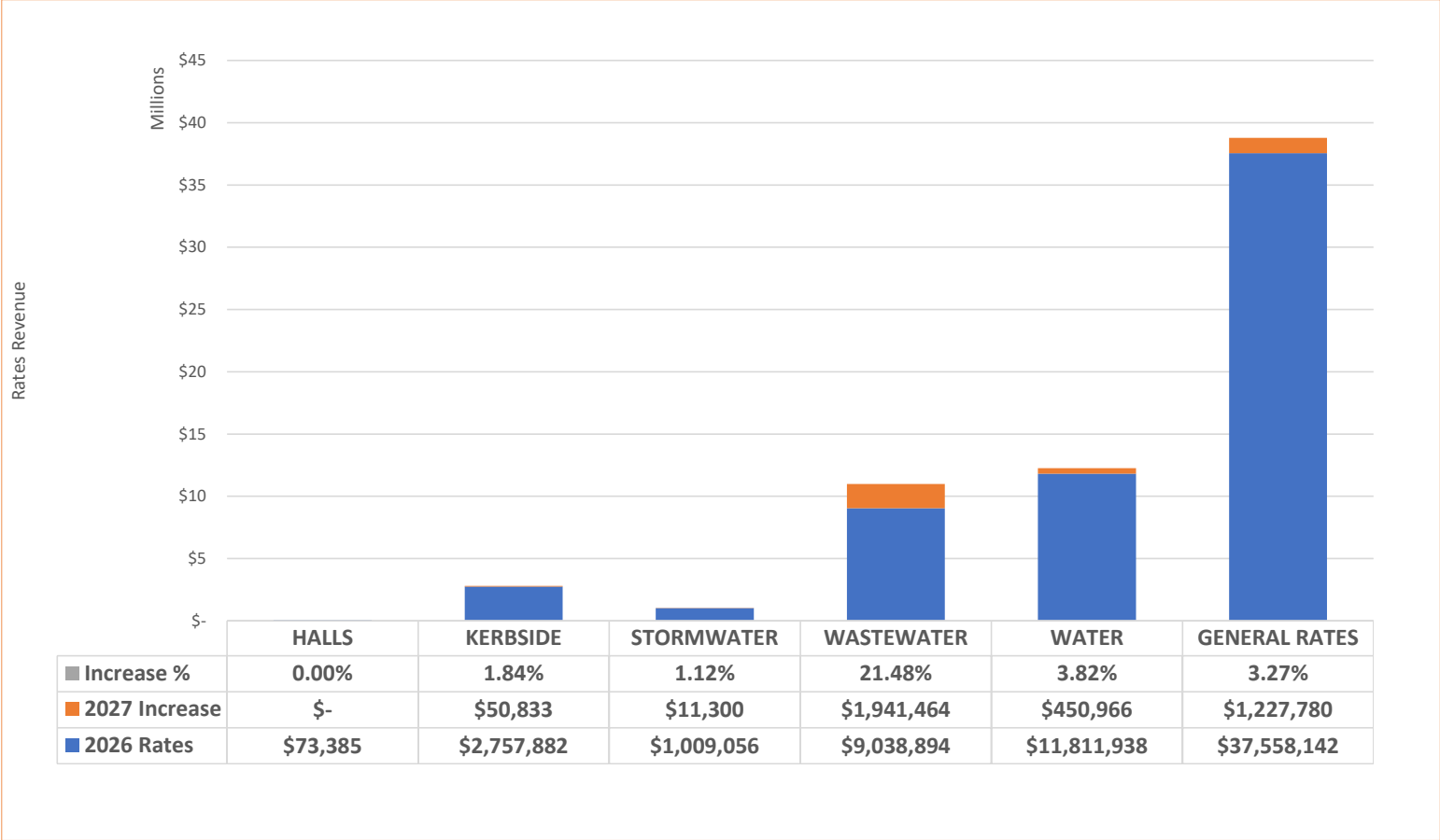
Proposed 2026/27 rates revenue compared to LTP

	Draft Annual Plan 26/27	LTP Forecast year 3	LTP Limit year 3
Total rates revenue	\$65.9m	\$65.4m	-

Made up of:

Waters rates	\$24.3m	\$24.7m	\$24.8m
Other activity rates	\$41.7m	\$40.8m	\$41.9m

Proposed Targeted and General Rates Revenue 2026/27 - total increase 5.92% or \$3.68m



Re-cap

– What’s driving the key increases in rates?

Wastewater 21.5% or \$1.94m on 2025/26

- Interest costs for Matamata WWTP upgrade \$1.638m
- Depreciation \$237k
- Increased rates funding for desludging \$340k
- Number of other costs including employee market movements \$429k

Off-set by:

- Increased income from trade waste fees \$500k
- Reallocation of overheads \$203k

Re-cap

– What’s driving the key increases in rates?

Wastewater  **21.5%** however the impact on ratepayers is more significant this year

Targeted rates for Wastewater	2026 rates	2027 rates	Increase \$	Increase %
Ratepayer contribution	\$ 8,361,319	\$ 10,980,358	\$ 2,619,039	31.3%
Fonterra and Greenlea’s contribution	\$ 677,575	\$ -	(\$ 677,575)	(100.0%)
Total Wastewater targeted rates	\$ 9,038,894	\$ 10,980,358	\$ 1,941,464	21.5%

Re-cap

– What’s driving the key increases in rates?

Water 3.82% or \$451k on 2025/26

- Depreciation \$369k
- Interest costs \$62k
- Reallocation of overheads \$46k

Re-cap

– What’s driving the key increases in rates?

Water  **3.82% or \$451k on 2025/26**

Targeted rates for Water	2026 rates	2027 rates	Increase \$	Increase %
Water supply	\$ 7,961,378	\$ 8,265,164	\$ 303,786	3.82%
Metered water	\$ 3,850,560	\$ 3,997,740	\$ 147,180	3.82%
Total Water targeted rates	\$ 11,811,938	\$ 12,262,904	\$ 450,966	3.82%

Proposed metered water rate increases at same rate as the targeted supply rate - from \$3.01 to \$3.12 (inc GST)

Re-cap – What’s driving the key increases in rates?

General Rates 3.27% or \$1.23m on 2025/26

- Increased employee costs \$1.355m
- Pools and Spas income reduced in line with current levels \$171k
- Open Country Stadium, MM - new operating expense \$50k
- TMF and Councillor fees (legislated) \$60k
- Legal enforcement costs \$50k
- Microsoft 365 licences \$234k
- Reduced Better-off Funding \$101k
- Other minor costs \$32k

Off-set by:

- Additional fees and charges from cemeteries, recreation facilities, animal control, consents, scrap metal \$542k
- Additional rates penalty income \$100k
- Reallocation of overheads to housing \$184k

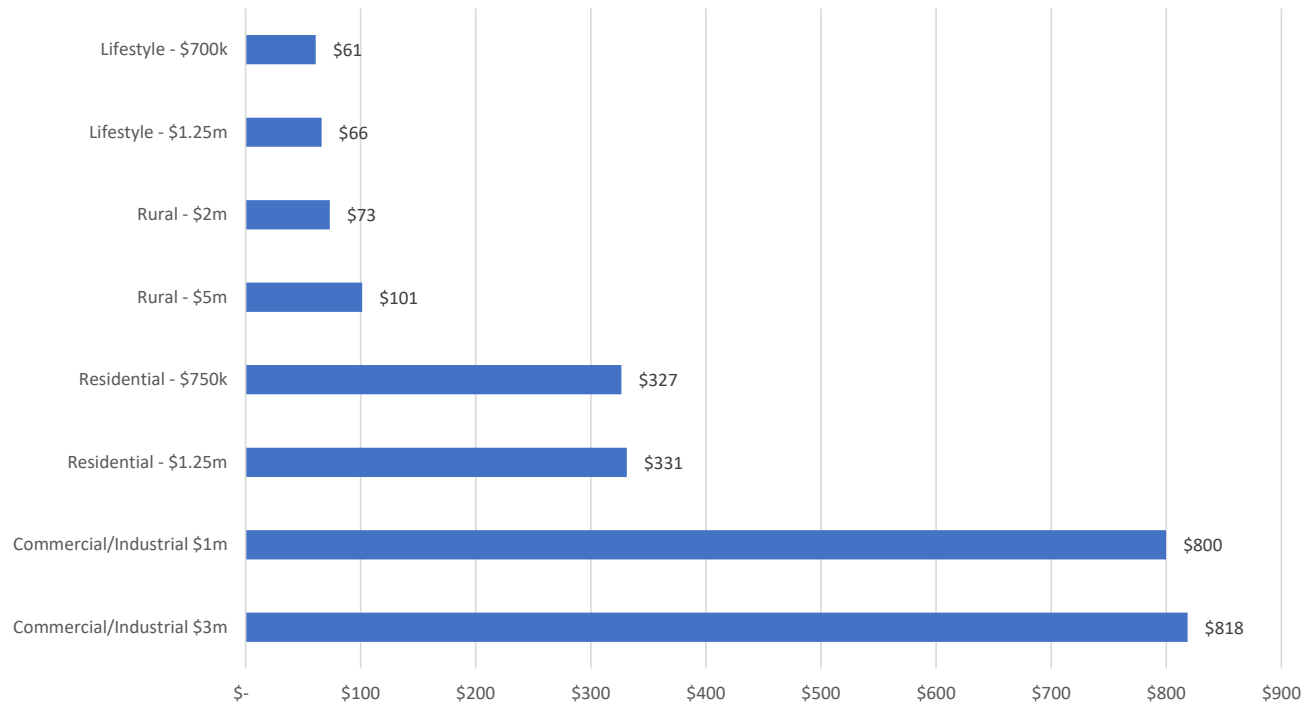
What's the impact of these proposed rate increases on a range of indicator properties?

Capital Value	Residential - serviced					Commercial/Industrial serviced + 2 pans			
	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 1,250,000	\$ 1,500,000	\$ 550,000	\$ 1,000,000	\$ 2,000,000	\$ 3,000,000
Total Rates Bill in 2025/26	3,651	3,997	4,343	4,688	5,034	5,039	5,661	7,045	8,428
General rate	696	1,044	1,393	1,741	2,089	766	1,393	2,785	4,178
UAGC	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Targeted rates	2,260	2,260	2,260	2,260	2,260	4,050	4,050	4,050	4,050
Total Rates Bill in 2026/27	3,975	4,323	4,672	5,020	5,368	5,834	6,461	7,854	9,246
Increase \$	324	327	329	331	334	796	800	809	818
Increase %	8.9%	8.2%	7.6%	7.1%	6.6%	15.8%	14.1%	11.5%	9.7%

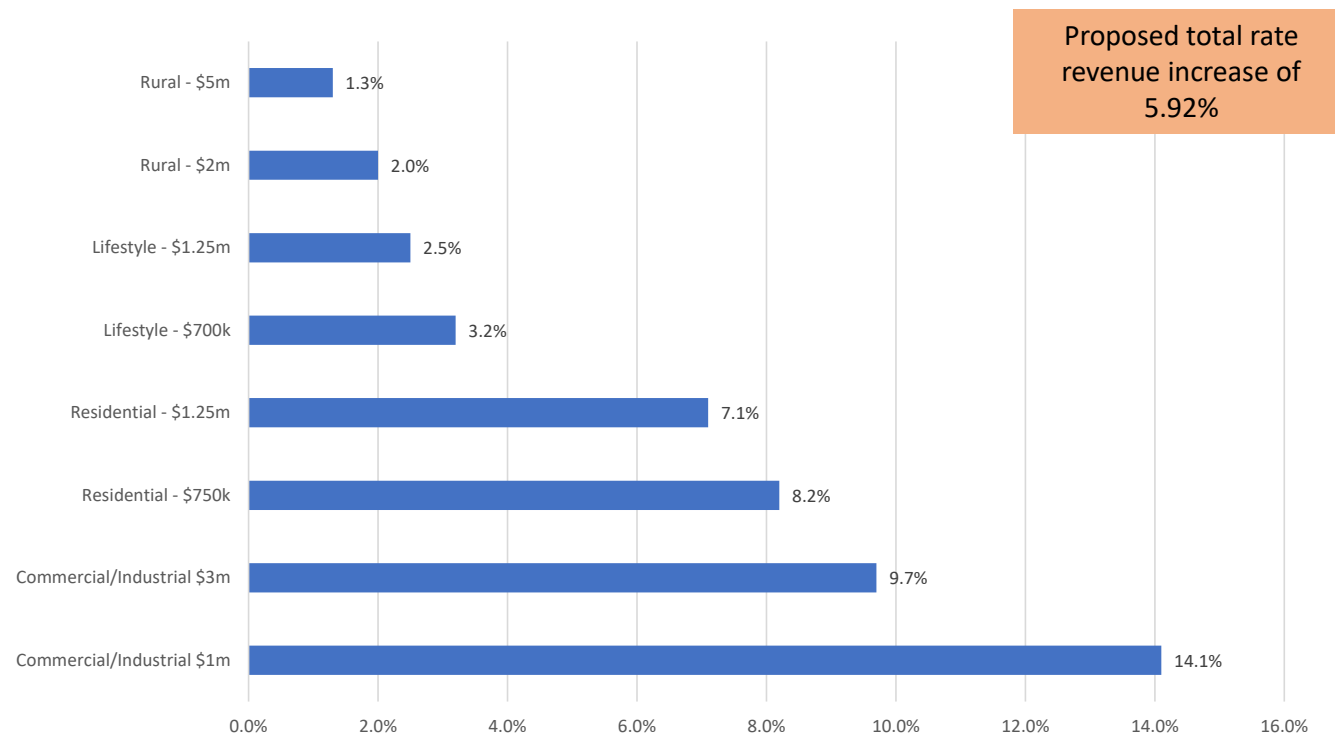
What's the impact of these proposed rate increases on a range of indicator properties?

Capital value	Lifestyle - no services				Rural - no services			
	\$ 700,000	\$ 1,000,000	\$ 1,250,000	\$ 2,500,000	\$ 2,000,000	\$ 3,500,000	\$ 5,000,000	\$ 10,000,000
Total Rates Bill in 2025/26	1,927	2,342	2,688	4,417	3,725	5,800	7,875	14,791
General rate	975	1,393	1,741	3,481	2,785	4,874	6,963	13,926
UAGC	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Targeted rates	-	-	-	-	-	-	-	-
Total Rates Bill in 2026/27	1,988	2,406	2,754	4,495	3,799	5,887	7,976	14,939
Increase \$	61	64	66	78	73	87	101	148
Increase %	3.2%	2.7%	2.5%	1.8%	2.0%	1.5%	1.3%	1.0%

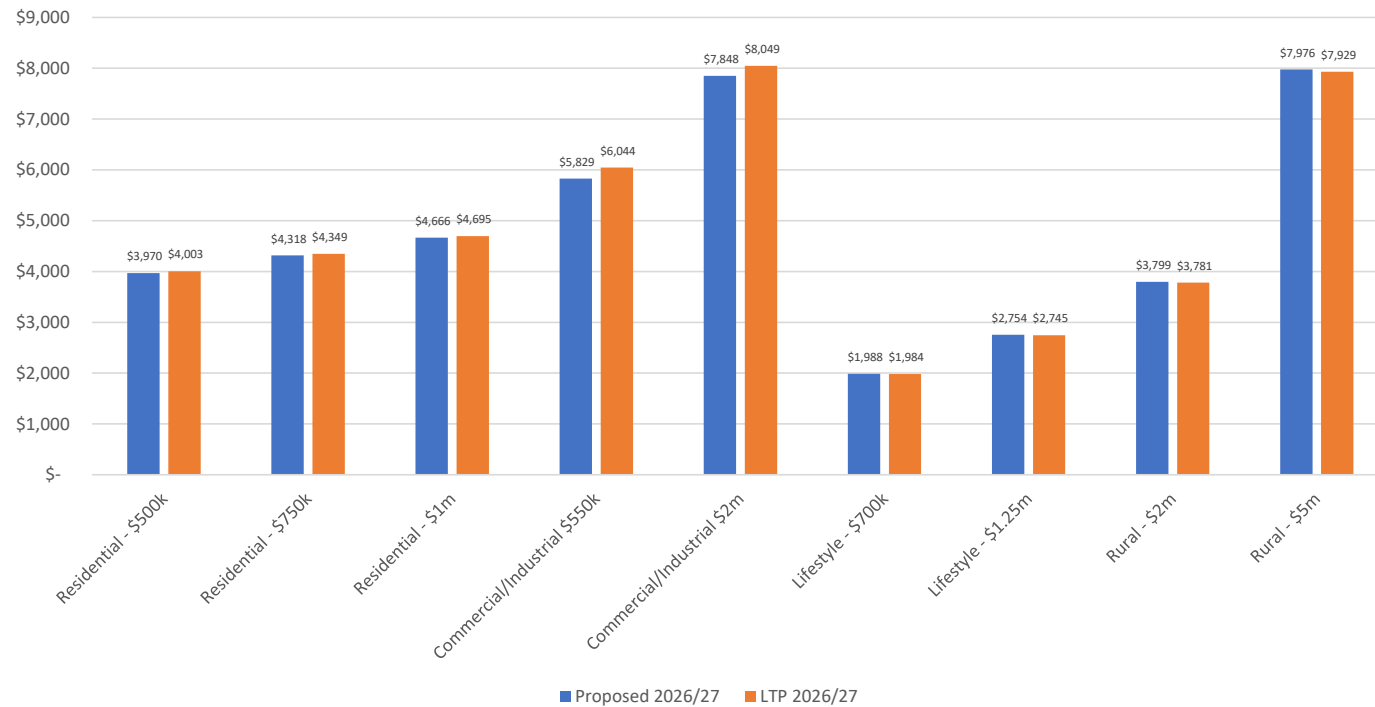
2026/27 Proposed Rates – How much will my rates bill go up next year?



2026/27 Proposed Rates – How much is the rates increase in % terms for my property?



2026/27 Proposed rates bill – How does it compare to what we forecast in the LTP for indicator properties?

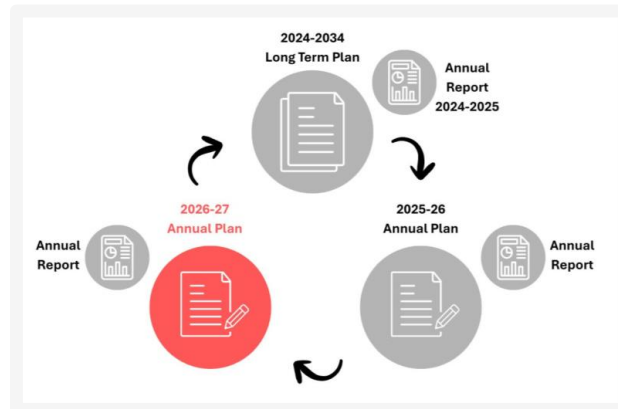


Is consultation required? What the legislation says

Annual Plan purpose:

Budget for 26/27.

Identify variations from the Long Term Plan for that year.



Annual Plan consultation:

Only necessary if there are significant or material variations.



Is consultation required? Roles

Staff

Undertake an assessment using Council's Significance and Engagement Policy and other criteria.



Elected members

Consider the assessment and make the decision on whether consultation is required.

Is consultation required? Assessment of significance and materiality

	Criteria	Rates	Capital projects
1	Degree of change from the LTP	Low	Low
2	Proportion of the community affected	Medium	Low
3	Level of public interest	Medium	Low
4	Consequence for present and future communities	Low	Medium
5	Flow on effect for future plans or budgets	Medium	Medium
6	Cultural significance to Māori	n/a	Low
7	Alignment with iwi aspirations	n/a	Low
8	Financial impact	Medium	Medium
9	Reversibility	Low	Low
10	Effect on level of service of significant activity	n/a	n/a
11	Support of climate adaptation and environmental wellbeing	Low	Low
12	Understanding of community views	Low	Low

Is consultation required? Assessment of significance and materiality

Materiality Criteria	Comment
Does the difference involve a change to the financial strategy or funding impact statement?	The proposed Annual Plan involves only minor changes to the funding impact statement.
Might the difference(s) alter a reasonable person's conclusions about the affordability of the plan?	Limits set in the LTP are one measure of affordability. While the proposed Annual Plan is within the limits set in the LTP for both the waters rate, and the other activities rate, the Annual Plan rates revenue for 3 waters rates is 1.63% lower than LTP forecast (\$401k) and the Annual Plan rates revenue for all other rates is 2.25% higher than LTP forecast (\$917k). On an overall total rates basis, the Annual Plan rates revenue is 0.79% higher than forecast for year 3 of the LTP (\$516k), so less than 1%. On that basis, the conclusion is that the overall proposed Annual Plan budget is largely in line with the LTP.
Might the difference(s) alter a reasonable person's conclusions about the levels of service contained in the plan?	There are no proposed changes to levels of service.
Might the difference(s) lead to a reasonable person deciding (or not deciding) to make a submission on any consultation document	There may be some public interest from those who submitted in support of projects that are now being deferred. There will likely be further opportunities to submit on these during the next LTP consultation.

Is consultation required? Assessment of significance and materiality

The Assessment of Significance and Materiality indicates that the Annual Plan 26/27 does not include significant or material variances to the Long-Term Plan and that therefore consultation is not required.

Local Government Act 2002: “significant, in relation to any issue, proposal, decision, or other matter, means that the issue, proposal, decision, or other matter has a high degree of significance”.

Significance and Engagement Policy: “If a matter is of medium significance, Council may decide to engage.”

Assessment of Significance and Materiality for the Draft Annual Plan 2026/27, as of 10 February 2026.

Executive Summary

Following a series of workshops with Council, and the direction provided, staff have completed an Assessment of Significance and Materiality for the Draft Annual Plan 2026/27 as of 10 February 2026.

This paper summarises the legal requirements regarding consultation, describes what has changed from year 3 of the Long-Term Plan 2024-2034 (LTP) to provide the context upon which the assessment is based, and provides the assessment and analysis of significance and materiality.

Based on this assessment, the Draft Annual Plan 2026/27 does not include significant or material differences compared to what was forecast for year 3 of the Long Term Plan.

Staff's draft recommendation is that Annual Plan consultation is not required. It is recommended that an information campaign is undertaken, and that a communications plan be developed on this basis.

Staff also assessed whether section 97 of the Local Government Act 2002 (LGA), regarding certain decisions that can only be made in Long Term Plan or Long Term Plan amendment, applies. The conclusion is that the Draft Annual Plan does not include any such decision, and a Long Term Plan amendment is not required.

Part one: Significance and Materiality Assessment

Requirement for Annual Plan Consultation

Section 95 of the Local Government Act 2002 outlines that if the proposed Annual Plan does not include significant or material differences from the content of the Long Term Plan for the financial year to which the proposed Annual Plan relates then Council does not need to consult. To determine if there are significant or material differences, assessments against Council's Significance and Engagement Policy and SOLGM's (Society of Local Government Managers) materiality criteria have been completed.

How to determine Significance and Materiality

Significance

MPDC's Significance and Engagement Policy ([link](#)) provides guidance on how to determine significance, and the appropriate levels of engagement in proportion to the level of significance. In general, the more significant an issue is determined to be, the greater the need for community engagement.

The Policy sets out the matters which must be taken into account when assessing the degree of significance as follows:

Degree of significance – key considerations			
Consideration	Low	Medium	High
Proportion of the community affected	Affects a small subgroup/s	Affects a large subgroup/s	Affects a wide range of people
Public interest	Likely to have little public interest	Likely to have moderate public interest	Likely to have high public interest
Consequences for present and future community	Low consequences for the present and future community (document what these consequences may be)	Moderate consequences for the present and future community (document what these consequences may be)	Large consequences for the present and future community (document what these consequences may be)
Cultural significance to Māori	The issue, proposal, decision, or matter is unlikely to be of cultural significance to Māori and their relationship to culture, tradition, land, water and taonga	The issue, proposal, decision, or matter is likely to be of moderate cultural significance to Māori and their relationship to culture, tradition, land, water and taonga	The issue, proposal, decision, or matter is likely to be of high cultural significance to Māori and their relationship to culture, tradition, land, water and taonga
Alignment with iwi aspirations	The issue, proposal, decision, or matter is strongly aligned with iwi aspirations and/or iwi have expressed support for the matter	The issue, proposal, decision, or matter is moderately aligned with iwi aspirations and/or there is no clear understanding/consensus	The issue, proposal, decision, or matter is not aligned with iwi aspirations and/or iwi have expressed opposition to the matter
Financial impact	Minimal financial impact (can be funded within existing budgets and/or no or minimal impact on rates/debt levels)	Moderate financial impact (not funded within existing budgets and/or moderate impact on rates/debt levels)	Significant financial impact (not funded within existing budgets and/or significant impact on rates/debt levels)
Reversibility	Decision is easily reversed	Decision is moderately difficult to reverse	Decision is highly difficult to reverse
Flow on effect for future plans or budgets	Decision is likely to have a minimal flow on effect for future plans or budgets	Decision is likely to have a minor flow on effect for future plans or budgets	Decision is likely to have a significant flow on effect for future plans or budgets
Effect on level of service of significant activity	Decision is unlikely to affect the level of service of a Significant Activity	Decision is likely to moderately affect the level of service of a Significant Activity	Decision is likely to significantly affect the level of service of a Significant Activity
Supports climate change adaptation and environmental wellbeing	The decision is considered to strongly support the district to adapt to climate change and/or may result in a positive impact on the environmental wellbeing of communities	The decision is considered to moderately support the district to adapt to climate change and/or considered to have a negligible impact on the environmental wellbeing of communities	The decision is not considered to support the district to adapt to climate change and/or may result in a negative impact on the environmental wellbeing of communities
Community views already known	Views of the community are already known	Views of the community are already known however may have changed since views were initially sought	Views of the community are not known
Degree of change from LTP	There are no significant changes to what has already been agreed with	There are minor changes to what has already been agreed with the	There are significant changes to what has already been agreed with

Degree of significance – key considerations			
	the community through previous engagement	community through previous engagement	the community through previous engagement

Significance Assessment

Staff’s assessment of the draft Annual Plan 2026/27 against the Significance and Engagement Policy is detailed in the table below.

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
			Based on proposed rates figures	Based on proposed capital programme
1	Degree of change from LTP	<p>Rates</p> <ul style="list-style-type: none"> The draft overall rate increase (5.92%) is within 1% of the forecast in the LTP (5.1%) The draft water targeted rate increase (11%) is 1% higher than forecast in the LTP (10%) and in line with the LTP limit (11%). The draft other activities rate increase (3.2%) is just over 1% higher than forecast in the LTP (2%) and below the LTP limit (5%). Please see also the financial graphs below. <p>Capital Programme</p> <ul style="list-style-type: none"> Waters activities – projects are in line with the LTP except for the Matamata Wastewater Treatment Plant upgrade which was deferred into the 2026/27 year. Other activities – most projects are in line with the LTP. Te Aroha destination playground will proceed as planned. The Resource Recovery Centre will retain \$100,000 capital in 2026/27 to continue with planning and design, with the other \$400,000 deferred until 2027/28. Te Aroha Library will proceed with investigations in 2026/27 with delivery of the project moved out to 2027/28. Te Aroha Spa will be deferred while further investigations take place. 	Low	Low

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
2	Proportion of community affected	<p>Rates</p> <ul style="list-style-type: none"> • Rates affect all ratepayers and have flow on effects for many renters. • The average proposed rates increases are only small variances from what was proposed in the LTP, however the impact on individual ratepayers will differ depending on property value and services provided. • The ratepayers set to have a larger than average increase are those with properties in the categories Residential and Commercial/ Industrial. Residential properties make up 60.9% of all ratepayers. Commercial/ Industrial make up 5.9% of all ratepayers. • The property types set to have a smaller than average increase are Rural (9.5% of ratepayers) and Lifestyle (17% of ratepayers). • Please see graphs below for dollar and percentage increases for each property type. <p>Capital Programme</p> <ul style="list-style-type: none"> • Water activities – the community is not affected as no projects have been deferred. • Other activities – any changes are deferrals not removal of projects so the proportion of the community affected is deemed low. 	Medium	Low
3	Public interest	<p>Rates</p> <ul style="list-style-type: none"> • There is always public interest in what the rates increase will be and there may be particular interest following election of a new Council as to what is being proposed. • The average proposed rates are largely in line with the LTP however those with larger than average increases are likely to have more interest. 	Medium	Low

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
		<p>Capital Projects</p> <ul style="list-style-type: none"> There may be some interest in the deferment of projects. Consultation on the LTP received the most community feedback on the topic of Te Aroha Spa (60 submissions) with 52% expressing support for the project, and 43% preferring work stop on the project. As projects are deferred by a year and not removed, this has been rated low significance for public interest. 		
4	Consequences for present and future community	<p>Rates</p> <ul style="list-style-type: none"> Present – as the proposed rates increases are largely in line with the forecast figures this is rated as of low significance in respect to consultation. Affordability pressures remain for many in the community however, with any rates increase having an impact. Future – the level at which rates are set this year will have a higher than usual consequence for the future community if the proposed implementation of a rates cap goes ahead. <p>Capital Projects</p> <ul style="list-style-type: none"> The consequence of delivering the Matamata Wastewater Treatment Plant upgrade is positive for current and future community and therefore rated as of low significance for this assessment. The deferment of some other projects mean that these planned improvements and upgrades may not be available to the community in previously proposed timeframes, and may end up costing more as costs tend to increase over time. 	Low	Medium
5	Flow on effect for future plans or budgets	<p>Rates</p> <ul style="list-style-type: none"> Wherever the rates is set in one year becomes the base on which 	Medium	Medium

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
		<p>future rate increases are calculated.</p> <ul style="list-style-type: none"> If the proposed rates cap goes ahead within the next LTP period, the flow on effects of the rates decision this year could be of higher impact than other years. <p>Capital Projects</p> <ul style="list-style-type: none"> Deferring some projects may mean it is more difficult to deliver them in the future due to rising costs and/or the potential implementation of a rates cap and the consequent tightening of budgets. 		
6	Cultural significance to Māori	<p>Rates</p> <ul style="list-style-type: none"> No issues of cultural significance to Māori have been identified. <p>Capital Projects</p> <ul style="list-style-type: none"> Issues related to water quality are of high cultural significance to Māori, therefore delivery of the Matamata Wastewater Treatment Plant upgrade rated low for needing to consult. 	n/a	Low
7	Alignment with iwi aspirations	<p>Rates</p> <ul style="list-style-type: none"> No issues of cultural significance to Māori have been identified. <p>Capital Projects</p> <ul style="list-style-type: none"> Delivery of the Matamata Wastewater Treatment Plant upgrade in line with iwi aspirations for projects that protect the quality of awa, therefore, since the Matamata Wastewater Treatment Plant upgrade is being delivered the significance is rated low for needing to consult. 	n/a	Low
8	Financial impact	<p>Rates</p> <ul style="list-style-type: none"> The financial impact of the proposed rates increases on the community is dependent on a number of factors including the value of the property and the services provided. The financial impact on residential ratepayers who make up the majority of ratepayers 	Medium	Medium

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
		<p>(60.9%) is forecast to be about \$300 in rates increase (based on the indicator properties, see graphs below)</p> <p>Capital Projects</p> <ul style="list-style-type: none"> Delivery of Matamata Wastewater Treatment Plant upgrade in the 2026/27 year has added cost to the budget for this year. 		
9	Reversibility	<p>Rates</p> <ul style="list-style-type: none"> While the Annual Plan is a formal statement of Council’s intentions, decisions inconsistent with the Plan are allowed, and thus changes could be made to the Plan. Once the rates have been set it is not possible to reverse this. In the following year, water rates will be set by Waikato Waters Ltd. <p>Capital Projects</p> <ul style="list-style-type: none"> In general it would be impractical to change/ reverse projects once they are underway. In the following year the water and wastewater activities will be delivered by Waikato Waters Ltd. 	Low	Low
10	Effect on level of service of significant activity	<p>Rates and Capital Projects</p> <ul style="list-style-type: none"> Council has not proposed changes to Levels of Service of a significant activity. 	n/a	n/a
11	Supports climate change adaptation and environmental wellbeing	<p>Rates</p> <ul style="list-style-type: none"> Allows for some projects with a climate change element to be delivered (Matamata Wastewater Treatment Plant upgrade). <p>Capital Projects</p> <ul style="list-style-type: none"> Delivery of Matamata Wastewater Treatment Plant upgrade makes some contribution toward adaptation and environmental wellbeing. 	Low	Low
12	Community views already known	<p>Rates</p> <ul style="list-style-type: none"> The community have expressed their views as part of the LTP in 2024. <p>Capital Projects</p>	Low	Low

	Criteria	How it applies to Draft Annual Plan 2025/26	Staff assessment of significance	Staff assessment of significance
		<ul style="list-style-type: none"> The community have expressed their views as part of the LTP in 2024. There were a range of views expressed on the projects planned for this year, including those that are being deferred. 		

Tally

- High = 0
- Medium = 7
- Low = 13
- Not Applicable = 4

On balance, staff consider that variances between the Long-Term Plan and the Draft Annual Plan 2025/26 are of low-medium significance (scored High Significance on 0 criteria, Medium Significance on 7 criteria, Low Significance on 13 criteria, and Not applicable on 4 criteria).

Consequently, it is staff's assessment that the Draft Annual Plan does not include any significant variances from the LTP for the 2026/27 financial year.

Materiality

In *Preparing an annual plan* (Society of Local Government Managers, 2015), SOLGM provides some guidance on how materiality can be assessed;

For the purposes of this part of the Act, a difference is material if:

"It could, in itself, in conjunction with other differences, influence the decisions or assessment of those reading or responding to the consultation document."

It is noted that what is and isn't material will be circumstance specific. SOLGM provides the following which can be useful tests to have in mind:

- Does the difference involve a change to the financial strategy or funding impact statement – if the answer is yes then proceed with extreme caution before deciding not to consult
- Might the difference(s) alter a reasonable person's conclusions about the affordability of the plan – if the answer is yes, the change should be regarded as material
- Might the difference(s) alter a reasonable person's conclusions about the levels of service contained in the plan – if the answer is yes, the change should be regarded as material
- Might the difference(s) lead to a reasonable person deciding (or not deciding) to make a submission on any consultation document (for example, has some policy shift been signalled) – if the answer is yes, the change should be regarded as material.

SOLGM Materiality Assessment

Staff’s assessment of the draft Annual Plan 2025/26 against SOLGM’s materiality criteria is detailed in the table below.

Assessment	Staff/officer comment
Does the difference involve a change to the financial strategy or funding impact statement?	The proposed Annual Plan involves only minor changes to the funding impact statement.
Might the difference(s) alter a reasonable person’s conclusions about the affordability of the plan?	Limits set in the LTP are one measure of affordability. While the proposed Annual Plan is within the limits set in the LTP for both the waters rate, and the other activities rate, the Annual Plan rates revenue for 3 waters rates is 1.63% lower than LTP forecast (\$401k) and the Annual Plan rates revenue for all other rates is 2.25% higher than LTP forecast (\$917k). On an overall total rates basis, the Annual Plan rates revenue is 0.79% higher than forecast for year 3 of the LTP (\$516k), so less than 1%. On that basis, the conclusion is that the overall proposed Annual Plan budget is largely in line with the LTP.
Might the difference(s) alter a reasonable person’s conclusions about the levels of service contained in the plan?	There are no proposed changes to levels of service.
Might the difference(s) lead to a reasonable person deciding (or not deciding) to make a submission on any consultation document	There may be some public interest from those who submitted in support of projects that are now being deferred. However, there will likely be further opportunities to submit on these during the next LTP consultation.

On balance, it is staff’s assessment that the Draft Annual Plan does not include any material variances from the LTP for the 2026/27 financial year.

Part two: Information underpinning the assessment

The information below provides further detail about the draft Annual Plan 2026/27, and any variances compared with year three of the LTP. This information informed the assessments of significance and materiality outlined above.

Financial Strategy and Financial Prudency Benchmarks

As part of the Long-Term Plan, Council adopted its Financial Strategy which includes limits on rates and debt. The LTP also forecast the calculated rates for 3 waters and all other activities for each of the ten years of the Plan.

The following two tables set out the proposed variances from the LTP with regards to the Financial Strategy and the overall financial position of Council, and the proposed calculated rate for the general and targeted rates compared to what was forecast in the LTP.

Table 1 – Variance to Financial Strategy

	LTP Year 3	Draft Annual Plan 26/27
Annual Total Rates Increase	5.1%	5.92%
Three Waters rate increase limit	11%	11%
Three Waters rate increase forecast	10%	11%
All other activities rate increase limit	5%	5%
All other activities rate increase forecast	2%	3.2%
Requirement for Rates Revenue (including targeted rates from metered water charges to large industry and extraordinary water users)	\$65,415,655	\$65,931,641
Total Borrowing	\$147,776,558	\$144,841,337
Debt to Revenue ratio (overall)	169%	164%
Debt to Revenue ratio (three waters)	399%	384%
Capital Spend	\$45,251,694	\$71,468,658
Operational spend	\$95,306,331	\$99,311,888

Table 2 – Comparing proposed rate income with forecast rate income for different rating types

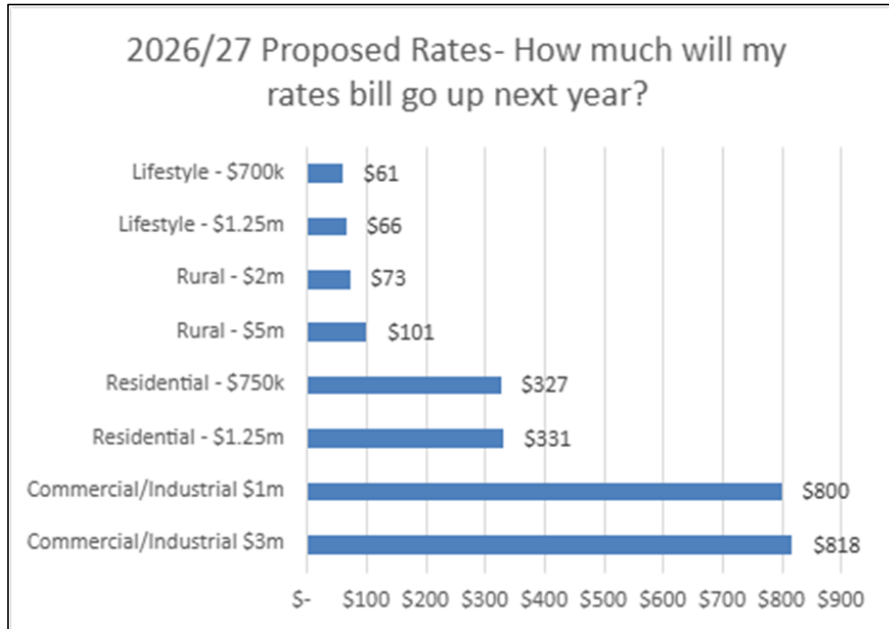
General and targeted rate income compared to current year					
	Actual 2025/26	LTP Forecast 2026/27	Draft AP Proposed 2026/27	Variance LTP v DAP	Reason for the change in rates to Y3 LTP?
General Rate	\$37,558,142	\$38,075,358	\$38,785,922	1.9%	Key changes include increased employee costs (noting that an organisation structure review was completed post-adoption of the LTP resulting in additional FTEs to meet resourcing pressures). Other increased costs include depreciation, insurance and software, and decreased revenue compared to the LTP, particularly fees and charges from pools and spas.
Water	\$7,961,378	\$7,742,942	\$8,265,164	6.7%	Increased compliance and monitoring costs,

General and targeted rate income compared to current year					
	Actual 2025/26	LTP Forecast 2026/27	Draft AP Proposed 2026/27	Variance LTP v DAP	Reason for the change in rates to Y3 LTP?
					additional staff to meet increasing requirements, estimated costs of Local Water Done well and depreciation.
Metered water	\$3,850,560	\$4,034,037	\$3,997,740	-0.9%	No major change to the LTP.
Wastewater	\$9,038,894	\$11,682,685	\$10,980,358	-6%	Reduction of costs includes interest due to delay in the Matamata Wastewater Treatment Plant upgrade, and the delay in operational desludging work planned. This is offset to a degree by increased depreciation, and greater recovery of fees and charges from trade waste agreements.
Kerbside Collection	\$2,757,882	\$2,766,260	\$2,808,715	1.5%	Increased contract costs.
Stormwater	\$1,009,056	\$1,036,011	\$1,020,356	-1.5%	Change largely due to increased unfunded depreciation.

The graphs below show the impact of the proposed 2026/27 rates increase on different property types, by dollar value and percentage. The table following then compares the total rates bill for the proposed 2026/27 rates increase with that forecast in the LTP for year 3, in relation to the indicator properties.

Graphs – Impact of proposed 2026/27 rates increases on different property types

a) Increase in rates bill



b) Percentage increase in rates

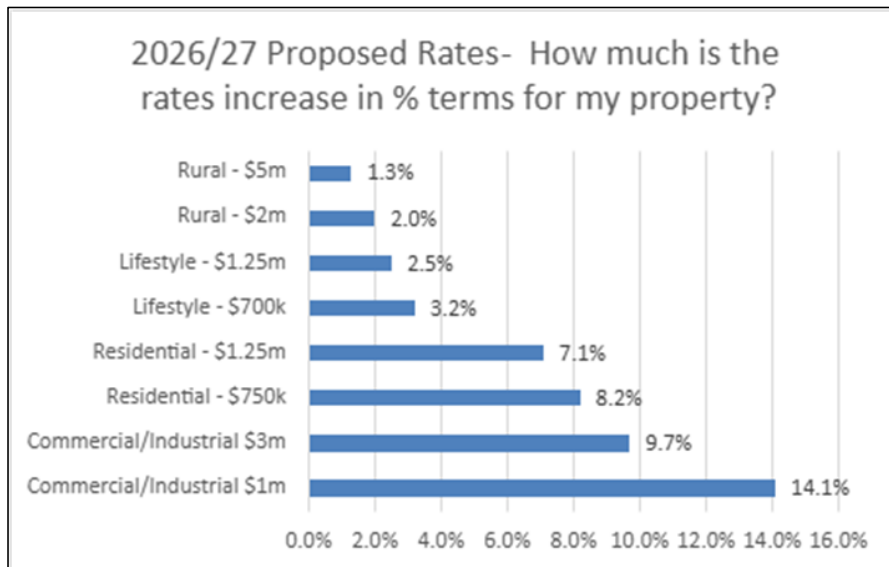
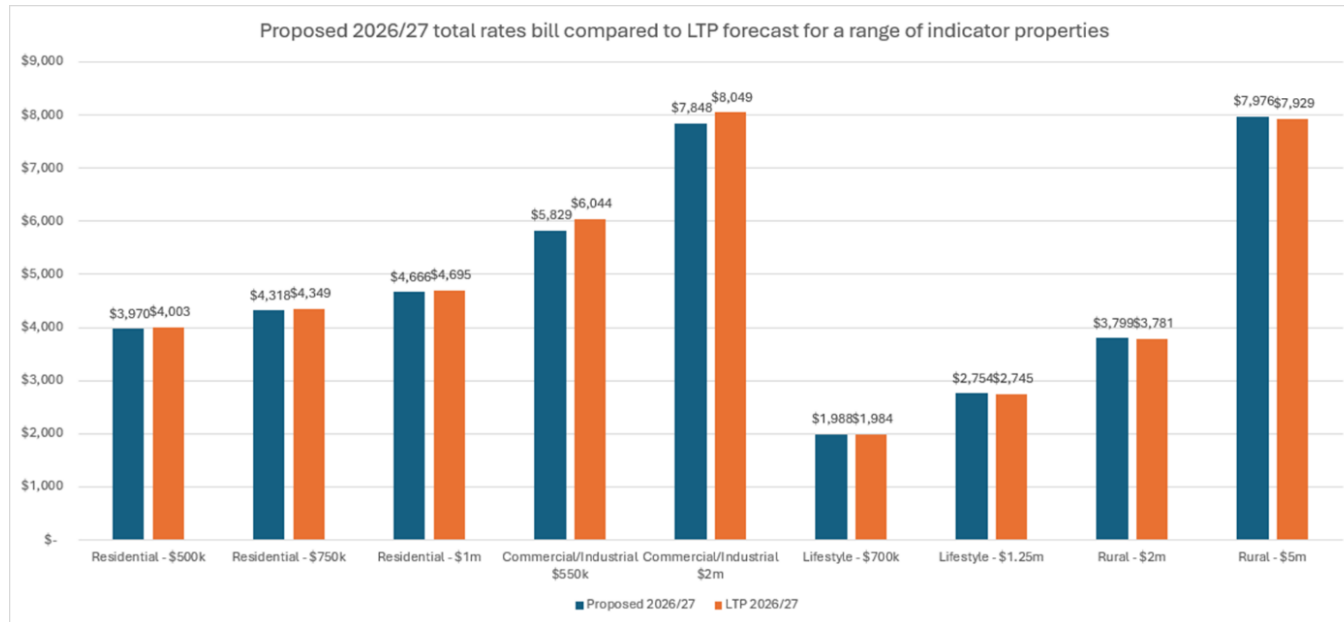


Table 3 - Comparison between proposed 2026/27 total rates bill compared to LTP forecast for a range of indicator properties



Capital Works Programme

There are no significant or material changes to the 2026/27 capital works programme that was included in the LTP. The Matamata Wastewater Treatment Plant upgrade will be delivered in the 2026/27 year, after being deferred in the prior year. Te Aroha Destination Playground will proceed as planned. The Resource Recovery Centre will retain \$100,000 capital in 2026/27 to continue with planning and design, with the other \$400,000 deferred until 2027/28. Te Aroha Library will proceed with investigations in 2026/27 with delivery of the project moved out to 2027/28. Te Aroha Spa will be deferred while further investigations take place.

Part three: Other consultation considerations

Requirements for a Long-Term Plan Amendment

Under certain circumstances a Long Term Plan amendment is required as per Section 97 of the LGA. A Long-Term Plan amendment requires independent auditing by Audit NZ and also follows the specific requirements for a Long-Term Plan Consultation Document and use of the special consultative process for the consultation on the Amendment.

Staff’s assessment of the draft Annual Plan 2026/27 against the criteria in Section 97 is detailed in the table below.

Decisions that can only be made as part of the LTP	Current assessment of Draft Annual Plan
A decision to alter significantly the intended level of service provision for any significant activity undertaken by or on behalf of the local authority, including a decision to commence or cease any such activity.	Not triggered. The Draft Annual Plan does not include any proposal to alter significantly the intended level of service provision.
A decision to transfer the ownership or control of a strategic asset to or from the local authority.	Not triggered. The Draft Annual Plan does not include any proposals to transfer ownership or control of a strategic asset to which Section 97 applies. The LGA has been amended so that Section 97 requirements do not apply to water related activities.

On balance, it is staff’s assessment that the Draft Annual Plan does not include any variances from the LTP for the 2026/27 financial year that would trigger the need for an LTP amendment.

Local Government Act decision making

All Council decisions are subject to the decision-making requirements in sections 76 to 82 of the LGA 2002. This includes any decision not to take any action.

Staff comments in respect to the criteria in Sections 76 to 82 as they pertain to the draft Annual Plan 2026/27 are detailed in the table below.

LGA 2002 decision making requirements	Staff/officer comment
Section 77 – Council needs to give consideration to the reasonably practicable options available.	Council has options to consider to reduce the proposed rate increase: <ul style="list-style-type: none"> - Reducing the level of capital expenditure - Reducing operating expenditure - Reducing level of service (may trigger LTP Amendment)
Section 78 – requires consideration of the views of Interested/affected people	Council needs to consider the view of interested and affected people. This does not in itself require consultation, but Council needs to be satisfied that it has considered community views and preferences. This consideration is addressed in the assessment against the Significance and Engagement Policy above.
Section 79 – how to achieve compliance with sections 77 and 78 is in proportion to the significance of the issue	This consideration is addressed in the assessment against the Significance and Engagement Policy above.
Section 80 – Identification of inconsistent decisions from any Council plan or policy	<p>If a Council decision is “significantly inconsistent” with, or is anticipated to have consequences that will be significantly inconsistent with, any adopted policy or plan of Council it must clearly identify -</p> <ul style="list-style-type: none"> - the inconsistency; and - the reasons for the inconsistency; and - any intention of the Council to amend the policy or plan to accommodate the decision. This could be addressed through Annual Plan consultation (if Council opts to consult) or by review of the LTP in 2027. <p>This consideration is addressed in the assessment against the Significance and Engagement Policy above. No decisions have been identified that are significantly inconsistent with any Council plan or policy.</p>
Section 82 – this sets out principles of consultation.	Council needs to identify what consultation, if any, is to occur. If Annual Plan consultation proceeds (i.e. Council considers there is a significant or material difference from the LTP) it will need to adhere to the broader principles of consultation and the specific clauses for the Annual Plan consultation (S82A and S95A) related to the Consultation Document. This consideration is addressed in the assessment against the Significance and Engagement Policy above.

On balance, it is staff’s assessment that the decision-making requirements for the Draft Annual Plan have been adhered to.

Conclusion

The Draft Annual Plan 2026/27 does not include significant or material differences when compared to what was forecast in the LTP.

On balance, the staff recommendation is that Annual Plan consultation is not required. It is recommended that an Information campaign is undertaken, and that a communications plan be developed on this basis.

Appendix 1 – Definitions and Legislative Requirements

Definitions

Local Government Act 2002

Significant

Significant, in relation to any issue, proposal, decision, or other matter, means that the issue, proposal, decision, or other matter has a high degree of significance. [LGA Section 5]

Material

For the purposes of this section, a difference, variation, or departure is material if it could, itself or in conjunction with other differences, influence the decisions or assessments of those reading or responding to the consultation document. [LGA Section 95A]

Annual Plan Consultation requirements

Section 95 of the Local Government Act 2002 says that if the proposed Annual Plan does not include significant or material differences from the content of the LTP for the financial year to which the proposed Annual Plan relates then Council does not need to consult.

If Council determines there are significant or material differences from the content of the LTP then it must produce a Consultation Document. The Consultation Document must explain identified differences, if any, between the proposed Annual Plan and what is described in the LTP.

This could include;

- an explanation of any significant or material variations from the financial statements or the funding impact statement;
- a description of significant new spending proposals, the costs associated with those proposals, and how these costs will be met;
- an explanation of any proposal to substantially delay, or not proceed with, a significant project, and the financial and service delivery implications of the proposal;

If Council does consult it must consult in a manner that gives effect to the requirements of section 82 which are the principles of consultation.

The special consultative procedure (section 83) is not required.

Decisions inconsistent with Long Term Plan

Section 80 of the Local Government Act 2002 also requires that if a decision of Council is significantly inconsistent with, or is anticipated to have consequences that will be significantly inconsistent with, any policy adopted by Council or any plan required by this Act or any other enactment, Council must, when making the decision, clearly identify—

- the inconsistency; and
- the reasons for the inconsistency; and
- any intention to amend the policy or plan to accommodate the decision.

List of capex projects for LTP 2024-2034														
Activity	Sub Activity	CAPEX or Renewal	Comments	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	% Growth	% LOS	% Renewal
Land Transport	Land Transport	RENEWAL	Subsidised - Road Renewals	8,015,596	8,119,990	8,297,592	8,468,091	8,638,589	8,816,192	8,986,690	9,157,189	0%	0%	100%
Land Transport	Land Transport	CAPITAL	Local Road Improvements - Subsidised	381,959	138,999	142,039	144,958	147,877	150,917	153,835	156,754	0%	100%	0%
Land Transport	Land Transport	CAPITAL	Matamata Rooding Growth Projects	1,080,350	499,327	-	802,844	325,328	-	-	-	73%	27%	0%
Land Transport	Land Transport	CAPITAL	Morrinsville Rooding Growth Projects	230,084	1,197,530	131,113	-	-	-	-	-	88%	12%	0%
Parks and Open Spaces	Parks & Open Spaces	CAPITAL	MV rec ground development	313,751		327,783		341,254		355,005		0%	100%	0%
Parks and Open Spaces	Parks & Open Spaces	RENEWAL	Waharoa Rest Area Car Park Upgrade									0%		0%
Parks and Open Spaces	Parks & Open Spaces	CAPITAL	TA Domain Redevelopment									0%	100%	0%
Parks and Open Spaces	Parks & Open Spaces	CAPITAL	Destination Playgrounds	1,568,756								0%	100%	0%
Community Facilities	Comm Facilities & Buildings	CAPITAL	Bulk Fund	147,463	141,000	141,000	141,000	141,000	141,000	141,000	141,000	0%	100%	0%
Community Facilities	Pools & Spas	CAPITAL	MV Pool Development			1,100,000	4,950,000	4,950,000	4,950,000			0%	100%	0%
Parks and Open Spaces	Parks & Open Spaces	RENEWAL	Street Furniture Replacement	50,200	51,323	52,445	53,523	54,601	55,723	56,801	57,878	0%	0%	100%
Parks and Open Spaces	Parks & Open Spaces	CAPITAL	Additional Ashes Walls and Cemetery developments	-	76,984	-	80,284	-	83,585	-	86,818	0%	100%	0%
Parks and Open Spaces	Parks & Open Spaces	RENEWAL	Tracks & Track Structures renewals	20,917	21,384	21,852	22,301	22,750	23,218	23,667	24,116	0%	0%	100%
Parks and Open Spaces	Parks & Open Spaces	RENEWAL	Playground Renewals	56,475	57,738	59,001	60,213	61,426	62,688	63,901	65,113	0%	0%	100%
Community Facilities	Public Toilets	RENEWAL	Toilet Upgrades Various	125,500	128,307	131,113	133,807	136,501	139,308	142,002	144,696	0%	0%	100%
Community Facilities	Comm Facilities & Buildings	CAPITAL	Pools & Spas Development of Spas	-	5,229,186							0%	100%	0%
Community Facilities	Housing & Property	RENEWAL	TA Civic Facilities -- Library	220,000	4,180,000							0%	0%	100%
Community Facilities	Parks & Open Spaces	RENEWAL	Internal Carparking renewals	76,500	78,030	79,591	81,182	82,806	84,462	86,151	87,874	0%	0%	100%
Community Facilities	Comm Facilities & Buildings	RENEWAL	Building Renewals	522,919	534,612	546,305	557,530	568,756	580,449	591,674	602,900	0%	0%	100%
Community Facilities	Pools & Spas	RENEWAL	Pools and Spas Plant Renewals	200,000	160,384	163,891	167,259	170,627	174,135	177,502	180,870	0%	0%	100%
Community Facilities	Comm Facilities & Buildings	CAPITAL	New Matamata Sports Stadium									0%	0%	
Strategy and Engagement	Strategies & Plans	RENEWAL	IT Plant	1,587,500	1,337,500	1,287,500	1,317,500	1,387,500	1,037,500	1,487,500	1,057,500	0%	0%	100%
Waste Management	Waste Management	CAPITAL	Minor upgrades of existing Transfer Station									0%	100%	0%
Waste Management	Waste Management	CAPITAL	New Recovery Centre	100,000	2,900,000	2,500,000						0%	100%	0%

List of capex projects for LTP 2024-2034														
Activity	Sub Activity	CAPEX or Renewal	Comments	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	% Growth	% LOS	% Renewal
Stormwater	Stormwater	CAPITAL	Resource consent related districtwide stormwater treatment upgrades	-	-	327,783	-	-	348,269	-	-	0%	100%	0%
Stormwater	Stormwater	RENEWAL	Districtwide stormwater reticulation renewals	104,584	-	-	111,506	-	-	118,335	-	0%	0%	100%
Stormwater	Stormwater	CAPITAL	Morrinsville CBD stormwater upgrades	800,000	-	-	-	-	-	-	-	0%	100%	0%
Stormwater	Stormwater	CAPITAL	Matamata and Te Aroha stormwater modelling and planning	-	-	-	-	-	-	-	-	50%	50%	-
Water	Water	CAPITAL	Universal Water Metering	-	1,000,000	4,000,000	1,800,000	-	-	-	-	10%	90%	0%
Water	Water	UPGRADES	Te Aroha Water Supply Renewals and Upgrades	1,300,000	1,800,000	-	-	-	-	-	-	0%	84%	16%
Water	Water	CAPITAL	District Wide SCADA & Telemetry Renewals & Upgrades	-	300,000	200,000	400,000	300,000	-	-	300,000	0%	60%	40%
Water	Water	CAPITAL	Matamata Water Supply Treatment Plant Renewals & Upgrades	50,000	2,350,000	3,500,000	500,000	1,500,000	3,000,000	3,000,000	-	58%	36%	5%
Water	Water	RENEWAL & CAPITAL	Water Supply Treatment Plant Renewals and Upgrades	1,732,000	2,650,000	2,350,000	2,100,000	2,000,000	2,700,000	1,700,000	1,700,000	0%	22%	78%
Water	Water	CAPITAL	Hinuera DWQAR, Rolleston intake, Water loss.	1,350,000	-	-	-	-	-	-	-	0%	100%	0%
Water	Water	RENEWAL & CAPITAL	Water Supply Reticulation	3,527,000	2,100,000	2,600,000	2,100,000	4,100,000	2,600,000	2,600,000	2,600,000	22%	11%	66%
Water	Water	CAPITAL	Morrinsville Water Supply Treatment Plant Renewals & Upgrades	-	250,000	2,350,000	5,000,000	5,000,000	1,200,000	4,500,000	1,000,000	63%	37%	0%
Wastewater	Wastewater	CAPITAL	Wastewater Growth & Consent Driven Upgrades & Consent Renewals	-	-	1,000,000	500,000	-	-	-	1,500,000	17%	50%	33%
Wastewater	Wastewater	RENEWAL	Wastewater - District Wide Plant Renewals	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	0%	0%	100%
Wastewater	Wastewater	RENEWAL	Wastewater - District Wide Reticulation Network Renewals	2,369,000	2,000,000	2,000,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	0%	0%	100%
Wastewater	Wastewater	CAPITAL	Network Inflow Infiltration Reduction	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0%	100%	0%
Wastewater	Wastewater	CAPITAL	District Sludge & Biosolids Management	2,500,000	5,800,000	6,000,000	4,500,000	1,500,000	400,000	400,000	400,000	0%	100%	0%
Wastewater	Wastewater	CAPITAL	Matamata Wastewater Treatment Plant Upgrade	30,000,000	5,000,000	-	-	-	-	-	-	30%	70%	0%
Wastewater	Wastewater	CAPITAL	Morrinsville Wastewater upgrades	1,000,000	2,100,000	-	-	-	-	3,000,000	14,000,000	71%	29%	0%
Corporate Strategy		CAPITAL	Information Technology and Plant	1,587,500	1,337,500	1,287,500	1,317,500	1,387,500	1,037,500	1,487,500	1,057,500	0%	100%	0%
Library		CAPITAL	Books renew	169,000	175,000	175,000	175,000	180,000	180,000	180,000	180,000	0%	100%	0%

List of capex projects for LTP 2024-2034														
Activity	Sub Activity	CAPEX or Renewal	Comments	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	% Growth	% LOS	% Renewal
Plant		CAPITAL	Plant purchase	580,000	580,000	580,000	580,000	580,000	580,000	580,000	580,000	0%	100%	0%
Plant		CAPITAL	Electric Vehicles and Charging Stations											
Plant		CAPITAL	RTS Equipment											
Plant		CAPITAL	Survey Equipment Rooding					50,000				0%	100%	0%
TOTAL				63,867,053	54,394,794	43,451,509	40,164,499	37,226,514	31,944,946	33,431,564	38,680,208			

Row Labels	Sum of 2026/27	Sum of 2027/28	Sum of 2028/29	Sum of 2029/30	Sum of 2030/31	Sum of 2031/32	Sum of 2032/33	Sum of 2033/34
Community Facilities	1,292,382	10,451,518	2,161,900	6,030,779	6,049,690	6,069,354	1,138,330	1,157,340
Corporate Strategy	1,587,500	1,337,500	1,287,500	1,317,500	1,387,500	1,037,500	1,487,500	1,057,500
Land Transport	9,707,989	9,955,846	8,570,745	9,415,892	9,111,794	8,967,108	9,140,526	9,313,943
Library	169,000	175,000	175,000	175,000	180,000	180,000	180,000	180,000
Parks and Open Spaces	2,010,099	207,429	461,081	216,322	480,030	225,214	499,373	233,925
Plant	580,000	580,000	580,000	580,000	630,000	580,000	580,000	580,000
Stormwater	904,584	-	327,783	111,506	-	348,269	118,335	-
Strategy and Engagement	1,587,500	1,337,500	1,287,500	1,317,500	1,387,500	1,037,500	1,487,500	1,057,500
Waste Management	100,000	2,900,000	2,500,000					
Wastewater	37,969,000	17,000,000	11,100,000	9,100,000	5,100,000	4,000,000	7,000,000	19,500,000
Water	7,959,000	10,450,000	15,000,000	11,900,000	12,900,000	9,500,000	11,800,000	5,600,000
Grand Total	63,867,053	54,394,794	43,451,509	40,164,499	37,226,514	31,944,946	33,431,564	38,680,208



Policy on Dogs & Dog Control Bylaw Review

11 February 2026 - Council Meeting



Purpose of this Agenda Item



te kaunihera ā-rohe o
matamata-piako
district council

- A summary of the review
- A couple of clarifications/questions to discuss prior to adoption of the draft documents.
- Seek Council's adoption of the draft:
 - ❖ Policy on Dogs
 - ❖ Dog Control Bylaw
 - ❖ Statement of Proposal



Journey so far...

Background

- Required review under LGA (Bylaw) and DCA (Policy)
- Data analysis: CRMs, Animal Control trends, dog control reports, prior feedback received.

Early Engagement

- Community input through Paw and Order survey
- Operational insights
- In-person events

Elected Member Direction

- Series of workshops to shape key policy and bylaw updates
- Draft documents prepared following feedback

Where are we now?

- ❖ Seeking approval to release the draft Policy and Bylaw for public feedback
- ❖ Further refinements can still be made after considering submissions



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matamata-piako
district council



