



Te Kaunihera
o Te Hiku o te Ika
Far North District Council

MAHERE Ā-TAU ANNUAL PLAN 2025/26



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TE TĪMATATANGA INTRODUCTION

NGĀ KARERE A TE KAHIKA ME TE KAIWHAKAHAERE MATUA MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER

Kia ora koutou

He nui ngā kaupapa i te tau kei mua i te aroaro mō tātou o Te Hiku o Te Ika.

Mā tēnei Mahere ā-Tau 2025/26 e aro pū ai tātou ki ngā kaupapa matua: te whakatika i ā tātou huarahi, te whakapai i ngā wāhi i pākinotia e ngā āwhā tata nei, me te whakarite mō ngā panonitanga ki ā mātou tukunga ratonga.

E whakaatu ana tēnei mahere i ngā mea i kī ake ai koutou he aronga nui – kia mau tonu ngā ratonga, kia aro ki te tupu o te rohe, me te haumi i ngā kaupapa whakatikatika e tino hiahiatia ana.

I tino pā kino ngā āwhā o 2022 me 2023 ki ō tātou rori, otirā ko te Āwhā Gabrielle. Nā taua āwhā kotahi i puta ai e 140 ngā horonga whenua, me te nui atu o ngā pākinotanga. E arotahi ana mātou ināianei ki te whakatika i ngā rori, me te whakapakari i tō tātou whatunga waka. He mahi nui tēnei, ā, ka whakapaua tētahi wāhanga nui o te tahua pūtea o tēnei tau ki ngā rori me ngā whakapainga waikeri kia noho tūwhera, kia noho haumarua ai ngā huarahi.

Hei whakatutuki i ēnei mahi, ka piki te toharite o ngā reiti ki te 10.95 paihēneti mō tēnei tau pūtea. Kua whakamaheretia kētia tēnei pikinga i roto i te Mahere Paetawhiti 2024–27. E mōhio ana mātou he tono uaua tēnei, inarā te taumahatanga kei runga i ngā whānau i tēnei wā – engari me pēnei kia mau tonu ai ngā ratonga matua. Mā tēnei pikinga e tautoko i ā mātou mahi matua: te whakatika i ngā rori, te whakahou i ngā hanganga wai me te waipara, te whakahaere tika i te para, me te tiaki i ngā rawa e tino whakamahia ana e te hapori.

E haere tonu ana ngā mahi i ngā takiwā e matapaetia ana ka tipu nui. Ko Te Pātukurea – Te Mahere Mokowā mō Kerikeri-Waipapa – e ārahi ana i tā mātou whakamahere mō ngā hanganga me ngā ratonga i tēnei o ngā takiwā tino kaha te tupu. Mā tēnei mahere mokowā e āhei ai tātou ki te tautoko tika i ngā whakatūnga whare ā tōna wā, te tiaki i te taiao, me te haumi i ngā wāhi e tika ana, i te wā e tika ana.

Hei whakahaere pai ake i ngā utu o te tupu o ngā taone, e whakahoungia ana, ā, ka whakahokia mai anō

The year ahead is a big one for the Far North.

This Annual Plan 2025/26 keeps us focused on what matters most: fixing our transport network, recovering from recent storm damage, and preparing for major changes in how we deliver services.

It reflects what you've told us are your priorities – keeping services going, responding to growth, and investing in the recovery we still need.

Our roads took a huge hit during the severe weather events of 2022 and 2023, especially because of Cyclone Gabrielle. That storm alone, which resulted in 140 slips and millions of dollars in damage, has focussed our priorities on road repair and building resilience in our roading network. It's a big job and a significant portion of our budget this year is going into roading, as well as drainage improvements to keep our transport network open and safe.

To help fund this, the Annual Plan includes an average rates increase of 10.95 per cent for this financial year. This increase was signalled in the Long Term Plan 2024–27. We know this is a big ask, especially when households are under pressure – but it's essential to keep our core services running. This increase supports critical work: repairing roads, upgrading water and wastewater infrastructure, managing waste responsibly, and maintaining the assets our communities rely on.

We're also continuing work in areas where growth is expected. Te Pātukurea – Kerikeri Waipapa Spatial Plan is helping to guide how we plan infrastructure and services in one of our fastest-growing areas. This spatial plan will ensure we can support future housing, protect the environment, and invest in the right places at the right time.

To better manage the costs of growth, we're updating and reintroducing our Development Contributions Policy, starting with high-growth

te Kaupapa Here Development Contributions, ka whakamahia tuatahitia i ngā takiwā e tino tupu ana, pērā i a Kerikeri, Kawakawa, me Kaikohe. Mā tēnei kaupapa here e whakarite kia tika te takoha a ngā kaiwhakawhanake ki ngā utu mō ngā hanganga hou, pērā i ngā rori, te wai inu, te wai ua, me te waipara – kia kore ai e utaina rawatia ngā utu nei ki runga i ngā kaiutu reiti o nāianei. E tūmanakotia ana ka mana tēnei kaupapa here i te paunga o te tau 2025.

Ko tētahi tino kaupapa nui i tēnei tau ko Te Āta Haere – te Whare Pukapuka me te Pokapū Raraupori o Kaikohe. Kua whakaaetia ngā hoahoa, ā, e whakapaetia ana ka whakahou tēnei kaupapa i te pokapū o Kaikohe. E whanaketia ana tēnei kaupapa i te taha o ngā hapū, ngā kura, me te hāpori whānui, ā, ka noho hei whare pukapuka hou, hei pokapū raraupori hoki, e whakaatu ana i te tuakiri me ngā wawata o te tāone. E tūmanakohia ana ka tīmata ngā mahi hanga i te tau 2025, ā, ka oti i te tau 2026.

Kei te whakarite hoki mātou mō ngā panonitanga ki te āhua o te tukunga o ngā ratonga wai. I raro i te kaupapa here a te kāwanatanga, Local Water Done Well, ka noho tonu te haepapa ki ngā kaunihera, engari ka uaua ake ngā ture me ngā whakaritenga pūrongo. Hei whakatutuki i ēnei – ā, kia māmā, kia toitū tonu ngā utu ratonga wai – tērā pea ka waihangatia he whakahaere ratonga wai ngātahi me ētahi atu kaunihera o te takiwā. Ka whakatauria te kōwhiringa whakamutunga i runga i ngā kōrero ka hoki mai i te hāpori.

Kei te panonitia hoki te Ture Whakahaere Rawa. Ko te whāinga kia māmā ake te whakamahere me te whakatau i ngā take taiao, engari tērā pea ka puta mai he haepapa hou me ētahi utu anō. E whakarite ana mātou ināianei mō ēnei panonitanga.

He tau pōti ā-rohe hoki tēnei. Ko ngā pōtitanga ā te marama o Oketopa te wā e whai wāhi ai koe ki te kōwhiri ko wai ka ārahi i Te Hiku o Te Ika ki tua. E akiaki ana mātou i a koutou kia rēhita, kia tū hei kaitono, kia pōti hoki.

E pā tonu ana ngā taumahatanga o te ao me te motu ki a tātou katoa. Mō mātou o te Kaunihera, kua piki te uaua o te tuku ratonga nā te pikinga o ngā utu, ngā whakaroatanga o te tuku rawa, me te huringa āhuarangi. He mea nui ia tāra, nō reira e arotahi ana mātou ki te whakamahi tika i ngā rawa me ngā rauemi kei a mātou.

E mihi ana mō tōu whai wāhi tonu ki te ārahi i te anamata o tō tātou rohe. Mā te mahi ngātahi, ka anga whakamua tonu tātou o Te Hiku o Te Ika.

areas like Kerikeri, Kawakawa and Kaikohe. This will ensure developers contribute fairly to the cost of new infrastructure like roads, water, stormwater and wastewater – helping us keep up with demand without passing costs onto existing ratepayers. The policy is expected to roll out from late-2025.

A major milestone this year is Te Āta Haere - Kaikohe Library and Civic Hub. Detailed design plans have been approved, and the project is set to transform the heart of Kaikohe. Developed in partnership with local hapū, schools, and community members, the new facility will serve as a modern library and civic space, reflecting the town's identity and aspirations. Construction is expected to begin in 2025, with completion anticipated in 2026.

We're also preparing for changes to how water services are delivered. Under the government's Local Water Done Well policy, councils retain responsibility for water services but face stricter rules and reporting requirements. To meet these – and keep services affordable and sustainable – creating a shared water services organisation with our neighbouring councils may be needed. The preferred delivery option will depend on feedback from our communities.

Changes to the Resource Management Act are also coming. These aim to simplify planning and environmental decision-making, but they may also bring new responsibilities and cost pressures. We're preparing early to ensure we're ready when the changes roll out.

This is also a local election year. Local elections in October are your chance to shape who leads the Far North through its next chapter. We encourage you to exercise your rights to enrol, stand, and vote.

The effects of global and national pressures continue to be felt by all of us. For the council, increasing inflation, rising costs, supply chain delays, and climate change all significantly impact our ability to deliver. Every dollar counts, and we're focused on doing the most we can with what we have.

Thank you for staying engaged and helping shape the future of our district. Together, we're moving the Far North forward.



Moko Tepania
Kahika
Mayor



Guy Holroyd
Kaiwhakahaere Matua
Chief Executive Officer

NGĀ MANU MĀTĀRAE

CIVIC LEADERSHIP



**Kahika - Mayor
Moko Tepania**



**Councillor
Ann Court**
Bay of Islands-
Whangaroa Ward



**Councillor
Felicity Foy**
Te Hiku Ward



**Councillor
Hilda Halkyard-
Harawira**
Ngā Tai o Tokerau
Ward



**Councillor
Babe Kapa**
Ngā Tai o Tokerau
Ward



**Councillor
Penetaui Kleskovic**
Ngā Tai o Tokerau
Ward



**Councillor
Steve McNally**
Bay of Islands-
Whangaroa Ward



**Councillor
Mate Radich**
Te Hiku Ward



**Councillor
Tāmati Rākena**
Ngā Tai o Tokerau
Ward



**Kōwhai -
Deputy Mayor
Kelly Stratford**
Councillor
Bay of Islands-
Whangaroa Ward



**Councillor
John Vujcich**
Kaikohe-Hokianga Ward

NGĀ RĀNGAI HAPORI COMMUNITY BOARDS

Bay of Islands - Whangaroa



Lane Ayr
(Deputy Chair)
Kerikeri



Tyler Bamber
Waipapa



Jane Hindle
Russell-Ōpua



Bruce Mills
Whangaroa



Roddy Pihema
Kawakawa-Moerewa



Amy Slack
Kerikeri



Belinda Ward
(Chair)
Paihia

Kaikohe - Hokianga



Mike Edmonds
Kaikohe



Trinity Edwards
Kaikohe



Tanya Filia
(Deputy Chair)
South Hokianga



Harmonie Gundry
North Hokianga



Jessy McVeagh
South Hokianga



Chicky Rudkin
(Chair)
Kaikohe

Te Hiku



Darren Axe
North Cape



Sheryl Bainbridge
Doubtless Bay



Rachel Baucke
Kaitāia



Adele Gardner
(Chair)
Kaitāia



John Stewart
(Deputy Chair)
Kaitāia



Bill Subritzky
Whatuwhiwhi

HONONGA RAUTAKI STRATEGIC LINKAGES

NGĀ WĀHANGA E WHĀ O TE HAUORA • THE FOUR ASPECTS OF WELLBEING



Ā iwi
Social



Ōhanga
Economic



Taiao
Environmental



Ahurea
Cultural

TIROHANGA • OUR VISION

HE WHENUA RANGATIRA
A DISTRICT OF SUSTAINABLE PROSPERITY & WELL-BEING

ARONGA • OUR MISSION

HE ARA TĀMATA
CREATING GREAT PLACES
Supporting our people

HE RAUTAKI WHAKAAROTAU • OUR STRATEGIC PRIORITIES



Repair our transport network



Address
affordability



Better asset
management



Enable
sustainable
economic
development



Adapt to
climate
change



Protect our
water
supply



Deepen our
sense of
place and
connection

NGĀ HUA KI TE HAPORI • OUR COMMUNITY OUTCOMES



Proud,
vibrant
communities



Communities
that are
healthy, safe,
connected and
sustainable



Resilient
communities that
are prepared
for the
unexpected



Prosperous
communities
supported by
a sustainable
economy



A wisely managed
environment that
recognises the
role of tangata
whenua as kaitiaki



We celebrate
our unique
culture and
history

TE MAHI TAHI ME TE MĀORI WORKING WITH MĀORI

TE PAE O UTA



TŪ KŌTAHI

INCREASED PARTICIPATION
IN COUNCIL STRUCTURES
AND DECISION-MAKING
PROCESSES



WHANAKE TAHI

CREATE ENABLERS ACROSS
STAFF TO RESPOND MORE
EFFECTIVELY TO MĀORI



KŌKIRI TAHI

EMPOWERED COMMUNITIES,
WORKING COLLABORATIVELY

*He Whenua Rangatira
A District of Sustainable Prosperity and Well-being*

*He Ara Tāmata
Creating Great Places, Supporting Our People*

The council's vision and mission illustrates the connection between people and place. This is especially so for tangata whenua who have a long and rich association with the Far North.

The council recognises this long settlement and therefore the special position of tangata whenua within the district and the significant and long-term role Māori can play in the council's decision-making.

As important are our values by which we operate:

- Manawatōpū: Unity of purpose and working together
- Kaitiakitanga: Environmental stewardship and sustainability.
- Mana tangata: Respect and fairness
- Te Tiriti o Waitangi: Partnership
- Tū tangata: Strong cultural identities
- Whanaungatanga: Family, community, connecting and sharing.

The council recognises it needs to establish meaningful and enduring relationships with Māori to enable effective participation in decision making while at the same time achieving mutually beneficial outcomes. Our values provide a vehicle for this to occur.

Te Pae o Uta sets the foundation for the council to respond effectively to the needs of Māori communities, we do this by ensuring the goals of Te Pae o Uta are aligned to the mahi that we do within our district.

- Tū Kōtahi - Increased participation in the council structures and decision-making processes
- Whanake Tahi - Create enablers across staff to respond more effectively to Māori
- Kōkiri Tahi - Empowered communities, working collaboratively.

Understanding these goals and embedding them across all functions is crucial if the council is to be successful in building relationships with Māori founded on trust and mutual respect.

Te Kaunihera o Te Hiku o te Ika uses a strategic approach to ensure clarity, consistency, and long-term focus across all areas of the council's work.

Te Pae o Uta exemplifies this by providing a unifying framework that aligns Māori aspirations and values with the council's strategic direction.

It enables the organisation to embed Te Ao Māori principles into planning, policy, and decision-

making, ensuring that Māori voices are present from the outset rather than treated as an afterthought.

This approach supports more effective use of resources, measurable outcomes, and resilient responses to change.

Te Pae o Uta is embedded across all the council-adopted strategies – including Far North 2100, the Regional Accessibility Strategy, Toi Mana - the Arts, Culture and Heritage Strategy, the Finance Strategy, and the Transport and Infrastructure Strategy.

This alignment reflects a whole-of-council commitment to upholding Te Tiriti o Waitangi and partnering authentically with Māori. As a result, all departments share responsibility for building cultural capability, engaging meaningfully with tangata whenua, and delivering outcomes that reflect Māori aspirations.

Therefore, by integrating Te Pae o Uta, the council is better equipped to develop inclusive, responsive, and enduring solutions that benefit both Māori and the wider Far North community.



Tū Kōtahi - Increased participation in the council structures and decision- making processes:

The council will continue to work with Iwi and Hapū of Te Tai Tokerau to ensure a strong partnership is established and developed, ensuring Iwi and Hapū aspirations are being met through our work programmes.

Work that underpins this mahi is seen through:

- Te Kuaka Te Ao Māori Standing Committee
- The development of Memorandums of Understanding
- Mana Whakahono ā Rohe
- Working groups alongside Hapū
- Partnership on Iwi / Hapū Environmental Management Plans
- District-wide Kaupapa Steering Roopu
- The development of council-enabled strategies such as Te Kiriwaiwai ō Papatuanuku, Te Rauora Kerikeri Reorua, Te Ao Mārama District-wide Reorua Strategy
- The refresh of Rating Relief Policies in aligning to the aspirations of whenua Māori landowners
- Continuing our work alongside the North Hokianga Roading Committee.



Whanake Tahi - Create enablers across staff to respond more effectively to Māori

The council will continue to develop the competency of staff through the provision of a tailored Cultural Competency programme.

The council will continue to work towards a 100 per cent completion rate for all staff as committed to under the Te Reo and Tikanga Policy adopted by the council in September 2023.

Staff will have access to a wide range of professional development opportunities ensuring that a Te Ao Māori view is undertaken within their roles. This includes:

- Te Pae o Waho: Levels 1-3 Te Reo and Tikanga Training
- Te Pae Waiata: Weekly Waiata lessons
- Community Marae days
- He Whakaputanga and Te Tiriti Workshops
- Te Pae o Uta Drop-in sessions
- Mātauranga Māori sessions alongside Hapū



Kōkiri Tahi - Empowered communities, working collaboratively.

The council is working towards being more community-driven and Iwi/Hapū-led in the development and delivery of our work programmes.

This will ensure the council is taking into account the aspirations and values of communities that we work within, ensuring mokopuna-decisions are being made and the impact of our investment produces outcomes within Māori communities.

The council will continue to empower our communities through:

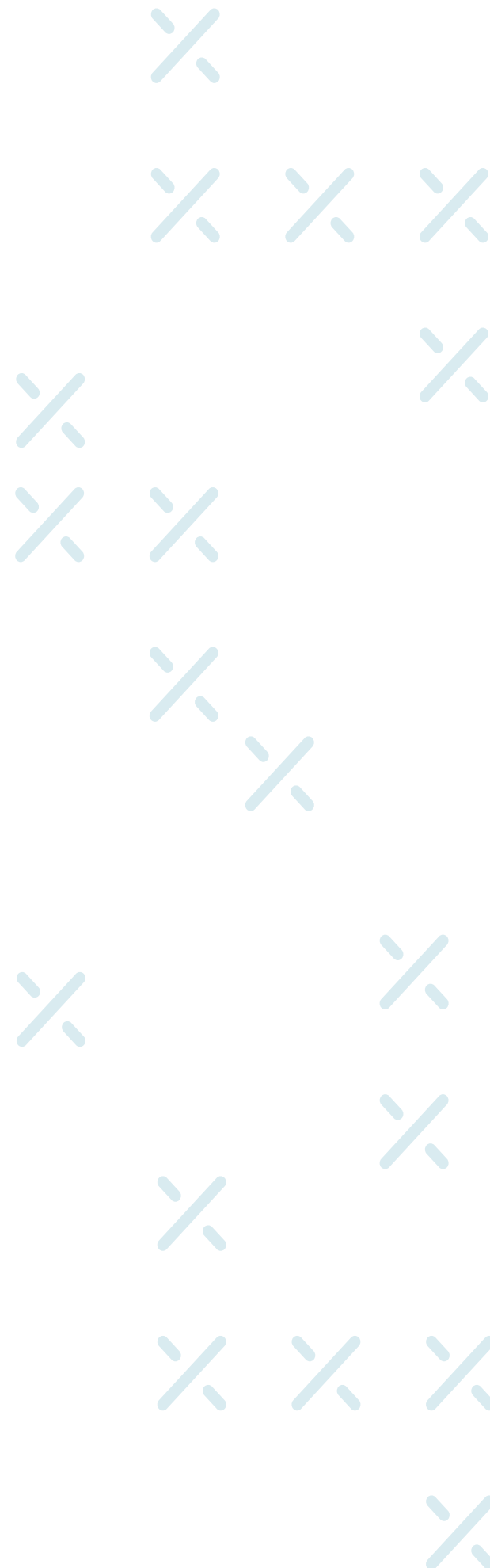
- Kaikohe Library and Civic Hub progress – working alongside Iwi and Hapū – developed design approved
- Whenua Māori sessions held across several marae, culmination of a cross-organisation working group
- Kaitiāia Airport – securing long term future of the service with the signing of a Crown transfer of land to Iwi and Hapū, confirmation of a 35-year lease of the airport and the release a multi-million-dollar funding package for vital maintenance and upgrades

- Housing for the Elderly progress toward divestment – significant steps made in working with prospective portfolio owners/operators to divest these assets

Looking forward

The council is moving forward in strengthening our foundations from within and moving towards long-term mutual relationships and partnering with Māori.

We have started our journey by showing our intent for greater surety for Māori in our decision making processes alongside operational implementation against Te Pae o Uta. We aim to grow from these decisions and work programmes over the next year.



NGĀ KAUPAPA MATUA I MURI I TE PIKINGA REITI 10.95%

DRIVERS BEHIND THE 10.95% RATES INCREASE

Last financial year, Far North District Council delivered the lowest rate increase of any council in the country. We accomplished our 4.5 per cent increase by reviewing all budgets line by line to reduce costs wherever possible so we could reduce the impact of rates in the midst of a cost-of-living crisis.

We achieved that by not filling some employment vacancies, finding new ways to achieve outcomes, and pushing out some projects into future years so we could focus on the immediate priority of repairing our storm-damaged transport network. We have made real progress on this goal with many repairs completed and significant and complex slip repairs now underway.

While inflation rates have reduced, we are very aware that many residents continue to struggle with the cost of living. With that in mind we undertook further reviews of budgets for the 2025/26 financial year. We identified additional cost reductions in day-to-day operations, as well as in our capital works programme (repairing existing assets and building new ones).

Unfortunately, we have also experienced significant cost increases outside of the council's control. Those include increased costs to operate and maintain council assets; inflation of 2.4 per cent contributing to higher costs for goods and services; and a 1.3 per cent increase in interest payments due to higher borrowing costs and increased debt to fund capital projects such as storm damage repairs. Infrastructure projects prioritised by the 2024-27 Long Term Plan also saw some staff costs increase. This partially offset a reduction in external professional costs

Setting our annual budget is always a balancing act. The cost of delivering critical services to communities increases, yet our ability to raise funds to meet those costs is constrained by legislation. For the 2025/26 financial year, we have adopted a 10.95 per cent rates increase – less than the 11.3 per cent originally forecast.

Over the three years of the current 2024-27 Long Term Plan, the average rates increase will be 8.1 per cent. This includes 4.5 per cent in 2024/25, 10.95 per cent in 2025/26, and a projected 6.7 per cent in 2026/27. This is comparable to, or lower than, councils around the country with similar geographic and population sizes.

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Despite financial constraints, we have delivered on a significant number of projects in line with our vision to create: He Whenua Rangatira – A District of Sustainable Prosperity and Well-Being.

Just a few of those include:

- Funding for Te Hiku Sports Hub, Papa Hawaiki - Kaikohe and Districts Sportsville, and the opening of Te Puāwaitanga Bay of Islands Sports Hub
- The desludging of wastewater treatment plants and improvements to Rāwene Wastewater Treatment Plant
- Ongoing roading upgrades and slip repairs (a key focus of our 2024-27 Long Term Plan)
- Upgrade to the Ōpua to Paihia walking track
- Adoption of Te Pātukurea - Kerikeri Waipapa Spatial Plan
- Near completion of the Taipā Placemaking Project.

These results show what's possible when we focus on the essentials and work smarter with limited resources.

NGĀ HUA O Ā KOUTOU UTU RĒTI

THIS IS WHAT YOUR RATES DOLLAR CONTRIBUTES TO

GENERAL RATES

20
CENTS

TRANSPORT NETWORK

09
CENTS

COMPLIANCE

TARGETED RATES

16
CENTS

WASTEWATER

09
CENTS

COMMUNITY SERVICES

09
CENTS

RECREATION FACILITIES

04
CENTS

WATER

08
CENTS

CUSTOMER SERVICES

06
CENTS

FUTURE PLANNING

04
CENTS

STORMWATER AND DRAINAGE

06
CENTS

CORPORATE SERVICES

05
CENTS

SUSTAINABLE ENVIRONMENT

03
CENTS

REFUSE

01
CENT

CIVIL DEFENCE

TĀ TĀTOU MAHERE I TE RANGITAHU

OUR PLAN IN BRIEF

This Annual Plan adjusts our work programme to reflect rising costs, extreme weather impacts, and ongoing pressure on our transport network.

We've focused on what we can realistically deliver in 2025/26. Some projects have been carried forward from previous years due to delays or resourcing challenges. Others have had timeframes revised to match current capacity.

The plan includes an average rates increase of 10.95 per cent, in line with the Long Term Plan. This supports urgent road repairs, essential infrastructure, and a few long planned community projects like the new Kaikohe library.

We're also preparing for government-led reforms with a refocus for councils on delivering essential services and core infrastructure, spending responsibly, and operating under greater scrutiny.

Strategic direction

The Long Term Plan 2024-27 set a clear direction for the council - the council's key priorities are:

- Repairing and strengthening the transport network: Addressing damage from severe weather events, particularly focusing on roads and bridges.
- Enhancing water and wastewater services: Ensuring reliable and safe water supply and wastewater management across the district.
- Improving stormwater infrastructure: Upgrading systems to better handle increased rainfall and mitigate flooding risks.
- Supporting community services: Maintaining and improving facilities like libraries, service centres, and recreational spaces.
- Planning for growth: Preparing for future development in key areas such as Waipapa and Kerikeri.

As the government progresses with reforms that shift councils' focus back to core services, we've considered how this could impact our work. We've aligned our priorities to remain flexible while continuing to invest in the infrastructure and services our communities rely on.

What's changed

These are the main differences between the Annual Plan 2025/26 and year two of the LTP:

| ORIGINALLY PLANNED LTP 2024-27 YEAR 2 | NOW PLANNED 2025/26 |
|---|------------------------|
| Revenue <i>includes rates, subsidies, fees and charges</i> | |
| \$244.7 MILLION | \$251.6 MILLION |
| Capital expenditure | |
| \$162.4 MILLION | \$184.1 MILLION |
| Operating expenditure | |
| \$203.7 MILLION | \$204.5 MILLION |
| Debt | |
| \$281.9 MILLION | \$279.8 MILLION |
| Rates increase | |
| 11.30% | 10.95% |

Funding sources

These are the main funding sources used to pay for council services in 2025/26:

| SOURCE | PERCENTAGE |
|-----------------------|------------|
| Subsidies | 39% |
| General rates | 29% |
| Targeted rates | 12% |
| Ward rates | 7% |
| Fees and charges | 5% |
| Water by meter charge | 4% |
| Other income | 3% |
| Stormwater rate | 1% |

Government funding

In addition to rates and user charges, FNDC receives a range of government funding to support local infrastructure and services. This includes significant co-investment from Waka Kotahi NZTA for roading and footpath maintenance and upgrades.

Central government also contributes to water, wastewater, and stormwater projects, most recently through the Infrastructure Acceleration Fund (IAF), which is now in its final year.

The council has previously received funding through the now-discontinued Three Waters Reform programme, and may be eligible for support under the new Local Water Done Well framework.

The council also accesses one-off grants for emergency recovery and climate resilience, as well as targeted funding for community facilities, tourism infrastructure, and Māori development. This funding is provided through various agencies, including the Ministry of Business, Innovation and Employment, Te Puni Kōkiri, and the Department of Internal Affairs.

Local government reforms and changes

A clear message from government to councils is to focus on what must be done, not on nice-to-haves. By doing so, will help eliminate additional expensive extras that burden the ratepayer.

The other changes for the council that are on the horizon are:

- How we deliver water services with a detailed Water Services Delivery Plan required by 3 September 2025.
- Benchmark council performance: a yearly report on key financial and delivery outcomes will be published by the Department of Internal Affairs
- Modernisation of outdated rules: to drive efficiency and cost savings.
- Māori ward referendums: Legislation passed in 2024 mandates that councils which established Māori wards without a referendum must hold binding polls during the 2025 local elections to determine their continuation.
- The government is replacing the Resource Management Act with two new laws: the Planning Act (land use and development) and the Natural Environment Act (environmental protection). This change aims to streamline processes and reduce duplication.

What's changed from what we said in the LTP to now?

Capital programme

With the changes in the waters space, we have had to adapt our capital programme, which meant a few changes have had to be made. We've also carried forward projects that couldn't be started in the 2024/25 year. These projects have been brought into this year.

Operating budgets

Fixing our transport network was the main priority in the LTP 2024–27. But we still need to deliver the core services our communities rely on.

The council reviewed budgets through a critical-need lens, trimming others to help absorb costs. Inflation and interest rates have been higher than expected, putting extra pressure on finances.

Fees and charges

Fees and charges have been reviewed and consulted on as part of the Annual Plan process. Minor amendments have been made to improve clarity in the dog registration section, particularly in relation to multiple dog ownership and desexed dog registration.

An additional amendment has also been made to the Environmental Health licence category to remove hairdressers, as the legislative requirement for their registration has been revoked.



NGĀ RŌPŪ ME NGĀ MAHI OUR GROUPS AND ACTIVITIES

Te Tīmatatanga

Introduction

In 2025/26, the council will continue to focus on delivering the core services that matter most to our communities. This includes repairing, maintaining and improving local roads, bridges, and footpaths; upgrades to water, wastewater, and stormwater networks; managing waste and recycling services; and looking after community facilities like parks, public toilets, cemeteries, and libraries.

These everyday services remain the foundation of our work across the Far North. Each activity is measured through performance targets and contributes to the broader community outcomes and wellbeing priorities set in the Long Term Plan 2024-27.

Our activities and plans for the year

This section explains the key services we deliver, why they matter, and what we’re planning for the year ahead.

For each service area, you’ll find:

- A description of the service, its purpose and what we provide
- How it supports our community outcomes
- Performance measures
- Planned capital works
- A Funding Impact Statement showing how the activity is funded.

Capital works programme summary

| | LTP Year 2 2025/26 | AP 2025/26 |
|--------------------------------------|--------------------------|--------------------|
| Community and Engagement | 7,831,361 | 7,831,361 |
| Compliance | 31,793 | 31,793 |
| Corporate Services | 3,197,858 | 3,197,858 |
| District Facilities | 2,280,692 | 3,050,692 |
| Infrastructure Acceleration Funding* | 46,726,552 | 52,917,200 |
| Solid Waste Management | 85,213 | 85,213 |
| Stormwater and Drainage | 2,448,385 | 4,406,385 |
| Transport Network | 57,062,865 | 58,532,865 |
| Wastewater | 25,317,802 | 32,528,579 |
| Water Supply | 17,401,185 | 21,477,045 |
| Total | 162,383,705 | 184,058,991 |

* Infrastructure Acceleration Funding (incl Roading, Wastewater, Water & Stormwater)

Infrastructure Acceleration Funding

Launched in June 2021, the \$1 billion Infrastructure Acceleration Fund (IAF), is administered by Kāinga Ora and supports critical infrastructure like roading, three waters, and flood management to accelerate housing construction in high-need areas.

| | LTP Year 2 2025/26 | AP 2025/26 |
|--|--------------------------|-------------------|
| Capital works programme - New works | | |
| Stormwater | | |
| Stormwater controls and stop banks Kaikohe, Council funded | - | 25,502 |
| Stormwater controls and stop banks Kaikohe, Kāinga Ora developer contributions | - | 110,000 |
| Transport Network - Roading | | |
| Greenacres Drive widening, Kawakawa - Council funded | - | 278,299 |
| Greenacres Drive widening, Kawakawa - Developer funding agreement | 210,657 | 106,122 |
| Greenacres Drive widening, Kawakawa - Kāinga Ora developer funding | 3,760,960 | 105,000 |
| Wastewater | | |
| Reticulation upgrades Kaikohe, Council funded | 1,677,823 | 1,741,705 |
| Reticulation upgrades Kaikohe, Developer funding agreement | 6,403,012 | 6,365,178 |
| Reticulation upgrades Kaikohe, Kāinga Ora developer contributions | 6,080,900 | 5,720,000 |
| Reticulation upgrades Kawakawa, Council funded | 240,480 | 463,046 |
| Reticulation upgrades Kawakawa, Developer funding agreement | 2,883,879 | - |
| Reticulation upgrades Kawakawa, Kāinga Ora developer contributions | 7,154,000 | 550,000 |
| Treatment upgrades Kaikohe, Council funded | 1,275,016 | 1,347,569 |
| Treatment upgrades Kaikohe, Developer funding agreement | 2,078,270 | 2,133,532 |
| Treatment upgrades Kaikohe, Kāinga Ora developer contributions | 2,350,600 | 2,400,000 |
| Treatment upgrades Kawakawa, Council funded | 190,132 | 1,071,523 |
| Treatment upgrades Kawakawa, Developer funding agreement | 102,200 | 945,500 |
| Treatment upgrades Kawakawa, Kāinga Ora developer contributions | 3,577,000 | 5,510,000 |
| Water Supply | | |
| Reticulation upgrades Kaikohe, Council funded | 26,962 | 166,382 |
| Reticulation upgrades Kaikohe, Developer funding agreement | 345,573 | 388,134 |
| Reticulation upgrades Kaikohe, Kāinga Ora developer contributions | 1,359,260 | 3,430,000 |
| Reticulation upgrades Kawakawa, Developer funding agreement | 18,308 | - |
| Reticulation upgrades Kawakawa, Kāinga Ora developer contributions | 408,800 | - |
| Treatment upgrades Kaikohe, Council funded | 15,588 | 155,252 |
| Treatment upgrades Kaikohe, Developer funding agreement | 944,088 | 1,023,765 |
| Treatment upgrades Kaikohe, Kāinga Ora developer contributions | 3,834,544 | 9,152,000 |
| Treatment upgrades Kawakawa, Developer funding agreement | 102,200 | 2,290,381 |
| Treatment upgrades Kawakawa, Council funded | - | 553,310 |
| Treatment upgrades Kawakawa, Kāinga Ora developer contributions | 1,686,300 | 6,885,000 |
| New works for Infrastructure Acceleration Funding total | 46,726,552 | 52,917,200 |

Whole of Council

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 64,897 | General rates, uniform annual general charges, rates penalties | 74,193 | 72,588 |
| 46,610 | Targeted rates | 49,961 | 51,133 |
| 19,893 | Subsidies and grants for operating purposes | 22,414 | 22,427 |
| 22,298 | Fees and charges | 23,097 | 22,987 |
| 207 | Internal charges and overheads recovered | 210 | 694 |
| 2,406 | Local authority fuel tax, fines, infringement fees, and other receipts | 2,475 | 2,660 |
| 5,500 | Dividends | 5,000 | 5,000 |
| 161,812 | Total operating funding | 177,350 | 177,489 |
| Applications of operating funding | | | |
| 131,669 | Payments to staff and suppliers | 138,751 | 141,172 |
| 6,780 | Finance costs | 9,553 | 8,204 |
| - | Internal charges and overheads applied | - | - |
| - | Other operating funding applications | - | - |
| 138,449 | Total applications of operating funds | 148,304 | 149,376 |
| 23,363 | Surplus (deficit) of operating funding | 29,046 | 28,113 |
| Sources of capital funding | | | |
| 46,634 | Subsidies and grants for capital expenditure | 69,366 | 76,260 |
| - | Development, financial and other contributions | - | - |
| 69,204 | Increase (decrease) in debt | 57,633 | 73,133 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 115,838 | Total sources of capital funding | 126,999 | 149,393 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - | - to meet additional demand | - | - |
| 103,929 | - to improve the Levels of Service | 114,240 | 135,915 |
| 42,944 | - to replace existing assets | 48,144 | 48,144 |
| (7,673) | Increase (decrease) in reserves | (6,339) | (6,552) |
| - | Increase (decrease) in investments | - | - |
| 139,201 | Total applications of capital funding | 156,045 | 177,507 |
| (23,363) | Surplus (deficit) of capital funding | (29,046) | (28,114) |
| - | Funding balance | - | - |

1 Hapori Me Te Tūhono Community and Engagement

What we do

This group plays a multifaceted role in fostering knowledge, connectivity, informing and cultural preservation.

Our libraries serve as vibrant hubs of learning and exploration, offering an extensive array of resources to satisfy diverse interests and support academic pursuits.

Customer services are at the heart of our commitment to excellence, ensuring customers receive the assistance they need with efficiency and courtesy. Meanwhile, our museum and archive initiatives safeguard the rich tapestry of our history, preserving artefacts and documents for future generations.

Information centres act as dynamic focal points, providing up-to-date information and assistance to both locals and visitors, while our communication and engagement teams work tirelessly to connect with the community, fostering a sense of belonging and participation in the shared narrative of knowledge and culture.

Together, we work towards goals that empowers individuals, inform, assist and strengthens our communities.

What we provide

- 6 libraries
- Customer Services (6 service centres and 1 contact centre)
- Te Ahu Museum and Archives
- 3 isites / information centres
- Communications and Engagement teams.

Why we do it

We are driven by a commitment to the enrichment of our communities through our diverse array of services. Libraries embody our belief in the transformative power of knowledge, serving as accessible havens for intellectual exploration, education, and providing community spaces.

Our dedication to customer services stems from a desire to create seamless and positive experiences for individuals seeking information, ensuring that every interaction is marked by responsiveness and helpfulness.

Our museum and archives are integral to our mission of preserving the cultural heritage and collective memory of culture, fostering a deeper understanding of our past and present. Information centres serve as beacons of reliable and current knowledge, empowering individuals with the tools they need for informed decision-making.



Aligns to these aspects of well-being



Ā iwi | Social



Ōhanga | Economic





Ahurea | Cultural

Lastly, our communication and engagement teams tirelessly work to bridge the gap between the council and communities, helping to foster a sense of belonging, shared understanding, and active

participation. In essence, these activities are fuelled by a passion for knowledge, community, and the impact they have on shaping a brighter future.

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|---|--|---|--|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Public places to meet, discuss, connect and celebrate as a community.</p> <p>Information to our communities and visitors about the district, council and the region as a whole.</p> <p>Sources of knowledge.</p> <p>Sharing safe spaces and information providers.</p> | <p>Potential</p> <p>Lack of use if under-utilised or poor location planning for services.</p> <p>Misinformation or non-communication can lead to people feeling isolated and uninformed.</p> | <p>Continue</p> <p>Look at ways to improve and increase utilisation.</p> <p>To engage and interact with our communities and listen to what they are telling us, through their feedback.</p> <p>To continue to provide a high level of customer service to all our communities and visitors.</p> |
|  <p>We celebrate our unique culture and history</p> | <p>Provides</p> <p>Social and cultural well-being of our communities.</p> <p>Showcases our cultural heritage.</p> | <p>Potential</p> <p>Diminishing value and understanding if insufficient resourced and funded.</p> | <p>Continue</p> <p>To provide adequate funding and support to ensure all generations across our communities in the future understand the value of their culture and heritage.</p> |

Levels of Service

Libraries

1.1 To provide quality library services for the benefit of all in the community.

| Performance measure | | Target 2024-27 |
|---------------------|--|---------------------|
| 1.1.1 | Customer/visitor satisfaction. | Maintain / increase |
| 1.1.2 | Maintain / increase in-person library use as a percentage of the population of the district. | Maintain / increase |

Customer services

1.2 The council provides the right services, in the right places, to the agreed standard.

| Performance measure | | Target 2024-27 |
|---------------------|---|---|
| 1.2.1 | Service Centre users' satisfaction. | Maintain / increase |
| 1.2.2 | Percentage of customer enquires resolved at first point of contact. | 68% increasing by 1% each year thereafter |

Te Ahu Museum and Archives

1.3 To provide quality museum services for the benefit of all in the community.

| Performance measure | | Target 2024-27 |
|---------------------|----------------------------------|------------------------------|
| 1.3.1 | Customer / visitor satisfaction. | 1% increase on previous year |

Visitor information services (isites)

1.4 To provide booking and information services through the district's isites / information centres, influencing visitors to stay longer and spend more.

| Performance measure | | Target 2024-27 |
|---------------------|----------------------------------|---------------------|
| 1.4.1 | Customer / visitor satisfaction. | Maintain / increase |

Capital works programme - Community and Engagement

| | LTP Year 2 2025/26 | AP 2025/26 |
|---|--------------------------|------------------|
| New works | | |
| Library E-Book | 48,183 | 48,183 |
| Library E-Resources | 40,240 | 40,240 |
| Library Replacement, Kaikohe | 6,562,798 | 6,562,798 |
| New works total | 6,651,221 | 6,651,221 |
| Renewals | | |
| Information centre renewals, District-wide | 2,044 | 2,044 |
| Information centre renewals, Kaitiāia | 41,465 | 41,465 |
| Information centre renewals, Ōpononi | 3,066 | 3,066 |
| Information centre renewals, Paihia | 37,303 | 37,303 |
| Library eBooks | 40,880 | 40,880 |
| Library technology | 2,925 | 2,925 |
| Scheduled library renewals, District-wide | 343,441 | 343,441 |
| Scheduled renewals, Kaikohe library | 682,352 | 682,352 |
| Scheduled renewals, Paihia library | 1,114 | 1,114 |
| Scheduled renewals, Proctor library, Kerikeri | 25,550 | 25,550 |
| Renewals total | 1,180,140 | 1,180,140 |
| Community and Engagement total | 7,831,361 | 7,831,361 |

Community and Engagement

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 10,805 | General rates, uniform annual general charges, rates penalties | 11,327 | 11,227 |
| - | - Targeted rates | - | - |
| - | - Subsidies and grants for operating purposes | - | - |
| 360 | Fees and charges | 364 | 364 |
| 1 | Internal charges and overheads recovered | 1 | 1 |
| - | - Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 11,165 | Total operating funding | 11,691 | 11,592 |
| Applications of operating funding | | | |
| 6,487 | Payments to staff and suppliers | 6,705 | 7,030 |
| 132 | Finance costs | 129 | 121 |
| 3,869 | Internal charges and overheads applied | 4,130 | 3,765 |
| - | - Other operating funding applications | - | - |
| 10,487 | Total applications of operating funds | 10,964 | 10,916 |
| 678 | Surplus (deficit) of operating funding | 727 | 676 |
| Sources of capital funding | | | |
| - | - Subsidies and grants for capital expenditure | - | - |
| - | - Development, financial and other contributions | - | - |
| 6,308 | Increase (decrease) in debt | 6,153 | 5,749 |
| - | - Gross proceeds from sale of assets | - | - |
| - | - Lump sum contributions | - | - |
| 6,308 | Total sources of capital funding | 6,153 | 5,749 |
| Applications of capital funding | | | |
| Capital expenditure | | | |
| - | - to meet additional demand | - | - |
| 6,487 | - to improve the Levels of Service | 6,651 | 6,651 |
| 765 | - to replace existing assets | 1,180 | 1,180 |
| (266) | Increase (decrease) in reserves | (951) | (1,406) |
| - | - Increase (decrease) in investments | - | - |
| 6,986 | Total applications of capital funding | 6,880 | 6,425 |
| (678) | Surplus (deficit) of capital funding | (727) | (676) |
| - | Funding balance | - | - |

2 Tautukunga Compliance

What we do

The focus for the Delivery and Operations Group, is on the seamless functioning of the councils' infrastructure and operations.

Building Services form a cornerstone, ensuring that our communities physical spaces are safe, compliant and working towards future-proofing for climate change.

Our compliance team ensures that all aspects of operations and regulations adhere to regulatory standards, mitigate risks and assist in fostering a culture of responsibility through education and information. Property and Facilities Management oversees the efficient utilisation and maintenance of our facilities, optimising for functionality, efficiency and sustainability.

The Resource Consents team plays a critical role in navigating regulatory requirements for both non-commercial and commercial projects, to ensure facilitation of a streamlined cost-effective processes. Collectively, our teams' efforts contribute to smooth, compliant, and efficient operations, ultimately supporting the council's vision and objectives.

What we provide

- Building Services
- Compliance - Animal Control, Environmental Health, Monitoring and Enforcement and District Licensing Committee
- Property and Facilities Management
- Resource Consents

Why we do it

The core of our mission in the Delivery and Operations Group lies in the facilitation of a seamlessly operating, efficient infrastructure that is safe and compliant for our communities. Building services are driven by a commitment to creating and maintaining physical spaces that are both functional and support the well-being of our communities. Compliance underpins the regulatory component that keeps our community safe, mitigating risks and upholding ethical practices.

Property and Facilities Management are driven by the goal of providing healthy and safe spaces and facilities that are maintained, functional but also sustainable. Resource consents ensure regulatory standards are met and projects adhere to legal requirements. Together, these efforts are rooted in a commitment to operational excellence, regulatory adherence, and the creation of an environment that fosters both productivity, compliance, and future-proofs facilities for future generations.



Aligns to these aspects of well-being



Ā iwi | Social






Ōhanga | Economic



Taiao | Environmental

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|---|---|--|---|
|  Proud, vibrant communities | Provides Planning and maintenance to ensure that facilities and infrastructure are fit for purpose and are healthy and safe for present and future demands. | Potential Increase costs to meet regulations and health and safety requirements. | Continue To maintain what we have and consider the effects of new projects and the ongoing costs associated with regulations to meet future requirements. |
|  Communities that are healthy, safe, connected and sustainable | Provides Resources to deal with complaints which can negatively impact our community safety and well-being. | Potential Can be seen by some as being over-regulated in terms of their own social choices. Increase in costs to regulate and meet compliance regulation. | Continue To balance the needs of our communities while adhering to regulations. To provide education programmes and work with our communities and individuals. Work with our communities, our contractors and people to ensure the health and safety of everyone within our district. |
|  A wisely managed environment that recognises the role of tangata whenua as kaitiaki | Provides Protection to that environment by limiting our impacts based on regulations and compliance factors. | Potential Increase costs to ensure our environment is sustainable for future generations. | Continue Work with our communities, our contractors and people to protect our environment and everything within it. |

Levels of Service

Building Services

2.1 To comply with current legislative requirements with regard to processing consent applications.

| Performance measure | | Target 2024-27 |
|---------------------|--|----------------|
| 2.1.1 | Process building consents within statutory timeframes. | ≥95% |

Compliance - Animal control

2.2 To ensure animal related activities are managed in accordance with legislative requirements.

| Performance measure | | Target 2024-27 |
|---------------------|--|---------------------------|
| 2.2.1 | Respond to reported incidents by contacting the customer and arranging next steps within the following timeframes: | |
| | a. Urgent within 1.5 hours. | ≥93% within set timeframe |
| | b. Non-urgent within 3 days. | |

Compliance - Environmental Health

2.3 To monitor food premises in accordance with the requirements of the Food Act, 2014.

| Performance measure | | Target 2024-27 |
|---------------------|---|---|
| 2.3.1 | Food Control Plan and National Programme audits completed as scheduled. | ≥95% of all food control plans and national programs assessed |

Compliance - Monitoring and Enforcement

2.4 To ensure compliance with the Resource Management Act with regard to noise pollution.

| Performance measure | | Target 2024-27 |
|---------------------|--|---------------------------|
| 2.4.1 | Respond to noise complaints within the following timeframes: | ≥95% within set timeframe |
| | a. In urban areas: 1 hour. | |
| | b. In rural areas: 2 hours. | |

Compliance - District Licensing Committee

2.5 To license and monitor the sale of liquor in accordance with the Sale and Supply of Alcohol Act, 2012.

| Performance measure | | Target 2024-27 |
|---------------------|---|-----------------------------------|
| 2.5.1 | All licensed premises are visited for Host Responsibility inspections at least once every four years. | <75% of premises visited annually |

Resource consents

2.6 To administer and enforce the Resource Management Act 1991, Building Act 2004 and the council's District Plan and bylaws.

| Performance measure | | Target 2024-27 |
|---------------------|---|-------------------|
| 2.6.1 | Respond to compliance incidents within three working days. | ≥95% |
| 2.6.2 | Process applications made under the Resource Management Act 1991 within statutory timeframes. | ≥95% |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|-----------------------------------|--------------------------|---------------|
| Renewals | | |
| Animal control renewals, Kaitiāia | 31,793 | 31,793 |
| Renewals total | 31,793 | 31,793 |
| Compliance total | 31,793 | 31,793 |

Compliance

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 11,709 | General rates, uniform annual general charges, rates penalties | 12,046 | 11,769 |
| - | Targeted rates | - | - |
| - | Subsidies and grants for operating purposes | - | - |
| 7,888 | Fees and charges | 8,029 | 8,103 |
| 13 | Internal charges and overheads recovered | 13 | 12 |
| 186 | Local authority fuel tax, fines, infringement fees, and other receipts | 189 | 166 |
| 19,795 | Total operating funding | 20,277 | 20,050 |
| Applications of operating funding | | | |
| 12,979 | Payments to staff and suppliers | 13,033 | 13,430 |
| 177 | Finance costs | 178 | 150 |
| 6,144 | Internal charges and overheads applied | 6,553 | 5,915 |
| - | Other operating funding applications | - | - |
| 19,300 | Total applications of operating funds | 19,764 | 19,495 |
| 495 | Surplus (deficit) of operating funding | 513 | 555 |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development, financial and other contributions | - | - |
| (54) | Increase (decrease) in debt | (221) | (223) |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| (54) | Total sources of capital funding | (221) | (223) |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 160 | - to improve the Levels of Service | - | - |
| - | - to replace existing assets | 32 | 32 |
| 281 | Increase (decrease) in reserves | 260 | 300 |
| - | Increase (decrease) in investments | - | - |
| 441 | Total applications of capital funding | 292 | 332 |
| (495) | Surplus (deficit) of capital funding | (513) | (555) |
| - | Funding balance | - | - |

3 Ngā Ratonga Rangatōpū Corporate Services

Corporate Services is a diverse group managing key council operations.

Business Compliance - the Project Management Office (PMO), supports project management, procurement, and contract management.

Digital Information Services handles IT systems and data analytics, enhancing decision-making and service delivery.

Digital Information Management ensures information is organised, accessible, secure, and compliant.

Financial Services manages the council's finances and planning.

Legal services provide legal support and ensure compliance with laws.

Property Information maintains property data, manages street numbering, and provides reports.

Risk and Assurance identifies and mitigates risks, promoting resilience and compliance.

These functions collaborate to uphold the council's integrity, efficiency, and strategic vision, continuously improving customer service.

What we provide

- Business Compliance (PMO)
- Digital Information Services
- Digital Information Management
- Data Analytics
- Financial Services
- Legal Services
- Property Information
- Risk and Assurance.

Why we do it

Our teams collaboratively play a critical role in supporting the council's operational efficiency, compliance, and overall performance by managing administrative operations and providing specific expertise to assure compliance, resilience and minimise risks to both the council and our communities.

Our collective efforts not only mitigate potential challenges but also contribute to the council's overall success and sustainability.



**Aligns to these
aspects of well-being**



Ā iwi | Social



Ōhanga | Economic

Effects of providing this activity

| Community outcomes | Positive | Negative |
|---|--|--|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Guides our staff to excel in their work and to strive to provide exceptional customer service.</p> <p>Leveraging technology to enhance information accessibility to the community.</p> <p>Identifying, assessing, and mitigating risks, ensuring the council is resilient and compliant.</p> | <p>Potential</p> <p>There are no significant negative effects for providing this group of activities.</p> |
|  | <p>Provides</p> <p>Manages the financial health of the council and provides financial planning, ensuring fiscal responsibility.</p> | <p>Potential</p> <p>There are no significant negative effects for providing this group of activities.</p> |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|---------------------------------------|--------------------------|------------------|
| New works | | |
| Smart District Action Plan | 219,730 | 219,730 |
| Support projects - additional scoping | 81,760 | 81,760 |
| New works total | 301,490 | 301,490 |
| Renewals | | |
| Climate change aerial photography | 204,400 | 204,400 |
| EDRMS renewals | 871,163 | 871,163 |
| Office equipment renewals | 80,227 | 80,227 |
| Other scheduled renewals | 222,544 | 222,544 |
| Peripheral renewals | 61,320 | 61,320 |
| Pool vehicles | 491,173 | 491,173 |
| Server renewals | 919,800 | 919,800 |
| Service centre renewals, Kaikohe | 45,741 | 45,741 |
| Renewals total | 2,896,368 | 2,896,368 |
| Corporate Services total | 3,197,858 | 3,197,858 |

Corporate Services

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| (3,164) | General rates, uniform annual general charges, rates penalties | (1,555) | (2,089) |
| - | Targeted rates | - | - |
| 347 | Subsidies and grants for operating purposes | 100 | 113 |
| 1,305 | Fees and charges | 1,232 | 1,344 |
| 47 | Internal charges and overheads recovered | 49 | 59 |
| - | Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 5,500 | Dividends | 5,000 | 5,000 |
| 4,035 | Total operating funding | 4,827 | 4,427 |
| Applications of operating funding | | | |
| 24,192 | Payments to staff and suppliers | 25,203 | 25,596 |
| (1,701) | Finance costs | (1,377) | (851) |
| (20,092) | Internal charges and overheads applied | (21,362) | (21,553) |
| - | Other operating funding applications | - | - |
| 2,399 | Total applications of operating funds | 2,464 | 3,192 |
| 1,635 | Surplus (deficit) of operating funding | 2,363 | 1,235 |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development, financial and other contributions | - | - |
| 7,231 | Increase (decrease) in debt | (653) | (673) |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 7,231 | Total sources of capital funding | (653) | (673) |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 7,820 | - to improve the Levels of Service | 301 | 301 |
| 1,569 | - to replace existing assets | 2,896 | 2,896 |
| (523) | Increase (decrease) in reserves | (1,488) | (2,635) |
| - | Increase (decrease) in investments | - | - |
| 8,866 | Total applications of capital funding | 1,710 | 562 |
| (1,635) | Surplus (deficit) of capital funding | (2,363) | (1,235) |
| - | Funding balance | - | - |

4 Whare Ā-Rohe District Facilities

What we do

Throughout the district, the council manages a diverse array of facilities that are made available for public use. These include playgrounds, where children can play and families can gather; parks and reserves, which offer open spaces for relaxation, picnics, and outdoor activities; and sportsfields that cater to various athletic events and community sports. Public toilets are strategically placed to ensure convenience for residents and visitors alike. The council also oversees a variety of visitor destinations that attract tourists and local visitors, enhancing the overall appeal of the district. Town centres are maintained as vibrant hubs of activity, providing spaces for shopping, dining, and community events.

The council maintains our town centres to keep them clean, safe, and appealing for locals and visitors. This includes managing carparks, lighting, public toilets, and providing motorhome/ caravan dump stations.

In addition to these recreational and communal facilities, the council also manages 11 cemeteries throughout the district. These cemeteries are important for providing respectful and serene environments for remembering and honouring loved ones.

Together, these facilities significantly contribute to the liveability of our communities. They offer essential places and spaces where residents can connect with one another, engage in recreational and leisure activities, and enjoy a higher quality of life. For visitors, these well-maintained amenities enhance their experience by providing attractive and accessible locations to explore. Overall, the council's management of these diverse facilities is integral to fostering a strong sense of community, promoting social interaction, and improving the overall well-being of the district's residents and visitors.

What we provide

- Cemeteries
- Civic and community buildings
- Housing for the Elderly
- Recreation
- Town maintenance, public toilets and carparks.

Why we do it

The provision of these facilities by the council is rooted in several key rationales that collectively aim to enhance the overall quality of life for residents and visitors alike. These include promoting community well-being, encouraging social interaction, fostering economic growth, and ensuring environmental sustainability.



Aligns to these aspects of well-being



Ā iwi | Social







Taiao | Environmental



Ahurea | Cultural

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|---|---|---|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Social interaction - Playgrounds, town centres, and parks serve as communal spaces where residents can meet, interact, and build relationships, creating a vibrant social fabric and a strong sense of community pride and belonging.</p> <p>Providing and maintaining town centre facilities and services contributes to the overall livability and attractiveness of our communities.</p> | <p>Potential</p> <p>Increase costs to maintain and meet health and safety requirements.</p> <p>Issues relating to vandalism/anti-social behaviour and noise/congestion at sportsfields when busy.</p> <p>Neglect of town centre facilities and services could lead to safety concerns, hygiene issues, negative perceptions, reduced economic activity, and environmental harm.</p> | <p>Continue</p> <p>To maintain what we have and consider the effects of new projects and the ongoing costs associated including health and safety requirements. Repair damage caused by anti-social behaviour and continue to look at other funding sources to build new facilities when and where appropriate.</p> <p>Work with those who utilise sports facilities to monitor traffic movements and facilities to minimise congestion where possible.</p> <p>Continue to regularly maintain and address issues as they arise with contractors.</p> |
|  <p>Communities that are healthy, safe, connected and sustainable</p> | <p>Provides</p> <p>Parks, playgrounds, and sports fields encourage exercise and outdoor activities, essential for health and disease prevention.</p> <p>Natural spaces like parks and reserves provide peaceful environments that reduce stress and promote relaxation and mental health.</p> <p>Safety and sanitation: Public toilets ensure hygienic and convenient facilities for all, contributing to public health and safety.</p> <p>Housing for our elderly that is fit for purpose and safe.</p> | <p>Potential</p> <p>Unequal access. Not all communities to have the same access to all facilities or have to travel to other areas to access. Increased costs to both communities and other infrastructure such as the roading network.</p> <p>Limited housing for the elderly as well as the possibility of divestment may have impacts of shortages and uncertainty for our elderly.</p> | <p>Continue</p> <p>To ensure all community areas have well-maintained facilities.</p> <p>To involve communities in planning to meet their needs.</p> <p>To ensure compliance and regulations are continuously monitored.</p> <p>Ensure that possible divestment of Housing for the Elderly units considers resident needs and for future developments.</p> |

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|--|--|--|
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides Parks and reserves protect natural habitats and biodiversity, contributing to the conservation of the environment. These areas also serve as educational spaces where residents learn about the importance of preserving nature, fostering a community that is proud of its commitment to sustainability. | Potential Developing parks, sports fields, and other facilities can disrupt local ecosystems and wildlife habitats. Construction and maintenance activities may lead to soil erosion, water pollution, and loss of biodiversity. | Continue To ensure regular maintenance and upkeep of the facilities and address issues as they arise. Conduct regular inspections to identify issues. Enhance security measures where appropriate. |
|  <p>We celebrate our unique culture and history</p> | Provides Facilities that preserve and support our unique culture and heritage. | Potential Loss of valued assets or sites due to lack of maintenance or poor planning decisions. | Continue Work with our communities, iwi/hapū and other stakeholders to identify and address any cultural issues that may arise. |

Levels of Service

Cemeteries

4.1 To ensure cemeteries are operated in a way that meets the community's needs.

| Performance measure | | Target 2024-27 |
|---------------------|---|--|
| 4.1.1 | All grave digging services are carried out respectfully, safe and the site is kept in a clean and tidy state. | No more than one complaint received regarding our grave digging services |

Town maintenance, public toilets and car parks

4.2 The council will provide well maintained and accessible public toilets in high use areas.

| Performance measure | | Target 2024-27 |
|---------------------|---|----------------------|
| 4.2.1 | Increase the number of public toilets with disabled access per annum in line with facility renewal/upgrades. | 2 |
| 4.2.2 | Ensure that public toilets are maintained to a cleanliness standard that enables users to have a pleasant experience. | ≥91% |
| 4.2.3 | Provide accessibility upgrades within parks and reserves. | 2 per ward per annum |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|---|--------------------------|------------------|
| New works | | |
| Amenity lighting, BOI-Whangaroa ward | 10,220 | 10,220 |
| Amenity Lighting, Kaikohe-Hokianga ward | 10,220 | 10,220 |
| Amenity lighting, Te Hiku ward | 10,220 | 10,220 |
| Maritime facilities, minor upgrades | 77,393 | 77,393 |
| Pukenui Coastal Walkway | - | 770,000 |
| Town beautification, BOI-Whangaroa ward | 58,254 | 58,254 |
| Town beautification, Kaikohe-Hokianga ward | 58,254 | 58,254 |
| Town beautification, Te Hiku ward | 58,254 | 58,254 |
| Waipapa BaySport carpark surfacing | 306,600 | 306,600 |
| New works total | 589,415 | 1,359,415 |
| Renewals | | |
| Amenity lighting, BOI-Whangaroa | 5,110 | 5,110 |
| Amenity lighting, Kaikohe-Hokianga | 5,110 | 5,110 |
| Amenity lighting, Te Hiku | 5,110 | 5,110 |
| Bins, benches, bollards, signs and tables, BOI-Whangaroa | 30,660 | 30,660 |
| Bins, benches, bollards, signs and tables, Kaikohe-Hokianga | 30,660 | 30,660 |
| Bins, benches, bollards, signs and tables, Te Hiku | 30,660 | 30,660 |
| Coastal walkway consent renewal, Ōpua Basin | 7,497 | 7,497 |
| Maritime consent renewals, Awanui River, Unahi | 7,497 | 7,497 |
| Maritime consent renewals, Clansman Wharf area, Whangaroa | 7,497 | 7,497 |
| Maritime consent renewals, Hokianga Harbour | 19,761 | 19,761 |
| Maritime consent renewals, Hōreke, Hokianga Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Kohukohu, Hokianga Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Ōmāpere, Hokianga Harbour | 19,761 | 19,761 |
| Maritime consent renewals, Ōpononi, Hokianga Harbour | 14,994 | 14,994 |
| Maritime consent renewals, Pukenui, Houhora Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Rāwene, Hokianga Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Te Hāpua Wharf, Pārengarenga Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Rangiora, Hokianga Harbour | 7,497 | 7,497 |
| Maritime consent renewals, Tōtara North | 7,497 | 7,497 |
| Maritime consent renewals, Whangaroa | 7,497 | 7,497 |
| Maritime renewals, Hihi | 19,761 | 19,761 |
| Parks and reserves renewals, BOI-Whangaroa | 306,600 | 306,600 |
| Parks and reserves renewals, Kaikohe-Hokianga | 306,600 | 306,600 |
| Parks and reserves renewals, Te Hiku | 303,023 | 303,023 |
| Pioneer House renewals, Kaitāia | 511,000 | 511,000 |
| Renewals total | 1,691,277 | 1,691,277 |
| District Facilities total | 2,280,692 | 3,050,692 |

District Facilities

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 6,847 | General rates, uniform annual general charges, rates penalties | 7,177 | 6,840 |
| 14,498 | Targeted rates | 15,347 | 16,558 |
| 3 | Subsidies and grants for operating purposes | 3 | 3 |
| 1,413 | Fees and charges | 1,417 | 1,417 |
| 16 | Internal charges and overheads recovered | 16 | 492 |
| 111 | Local authority fuel tax, fines, infringement fees, and other receipts | 111 | 319 |
| 22,886 | Total operating funding | 24,070 | 25,629 |
| Applications of operating funding | | | |
| 13,277 | Payments to staff and suppliers | 13,715 | 14,385 |
| 2,853 | Finance costs | 3,063 | 2,474 |
| 2,305 | Internal charges and overheads applied | 2,433 | 2,445 |
| - | Other operating funding applications | - | - |
| 18,436 | Total applications of operating funds | 19,210 | 19,304 |
| 4,451 | Surplus (deficit) of operating funding | 4,860 | 6,325 |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | 1,085 | 1,085 |
| - | Development, financial and other contributions | - | - |
| 4,668 | Increase (decrease) in debt | (4,063) | (2,785) |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 4,668 | Total sources of capital funding | (2,978) | (1,700) |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 8,085 | - to improve the Levels of Service | 589 | 1,359 |
| 3,527 | - to replace existing assets | 1,691 | 1,691 |
| (2,493) | Increase (decrease) in reserves | (400) | 1,575 |
| - | Increase (decrease) in investments | - | - |
| 9,119 | Total applications of capital funding | 1,881 | 4,625 |
| (4,451) | Surplus (deficit) of capital funding | (4,860) | (6,325) |
| - | Funding balance | - | - |

5 Ngā Whakamahere Me Ngā Kaupapa Here Planning and Policy

What we do

In the Planning and Policy Group, our primary focus is on shaping the future trajectory of our organisation and its interaction with the community and environment. The Policy team crafts and refines guidelines, ensuring that our actions align with established principles and legal frameworks. Bylaws serve as a foundation for governance, providing the regulatory structure necessary for the orderly functioning of our operations. Strategies guide our long-term vision, outlining the path to sustainable development and growth.

District and reserve management efforts prioritise the preservation and responsible use of natural resources and public spaces. Integrated planning allows us to approach complex challenges with a comprehensive and interconnected perspective, ensuring that our initiatives align cohesively. Climate change considerations underscore our commitment to environmental stewardship and integrating sustainability practices into our policies and plans. Development of climate adaptation plans builds resilience in our communities and mitigation of the effects of climate change focuses the group on intergenerational equity. In essence, the Planning and Policy Group plays a pivotal role in shaping the present and future of our District, fostering sustainable development and community well-being.

What we provide

- Climate action and resilience using adaptation plans and mitigation strategies
- Integrated planning
- Strategies, policies, and bylaws.

Why we do it

The work of the Planning and Policy Group is motivated by a commitment to holistic and sustainable development. Through policy formulation, we establish a framework that ensures our actions align with ethical, legal, and community-oriented principles. Bylaws provide the necessary governance structure for the smooth functioning of our district. Strategies guide our endeavours, steering us towards long-term goals that prioritise environmental stewardship, community well-being and resilience, and responsible resource management. District and reserve management plans are driven by a commitment to preserve natural landscapes and public spaces for the benefit of current and future generations. Integrated planning allows us to tackle challenges comprehensively, fostering synergy among various initiatives. Climate action underscores our responsibility to our communities to provide guidance and leadership in



Aligns to these
aspects of well-being



Ā iwi | Social



Ōhanga | Economic



Taiao |
Environmental





Ahurea | Cultural

adaptation planning and mitigation of the effects of the changing climate. We address environmental, social and economic concerns, integrating sustainability and resilience into our policies and

plans. Ultimately, our work in the Planning and Policy Group is rooted in the belief that thoughtful, strategic planning is the linchpin for creating a resilient, equitable, and sustainable future.

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|--|--|--|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Opportunity for us to engage with our community and develop processes, plans and strategies that enable them to have a say in matters that affect their lives.</p> | <p>Potential</p> <p>For some plans and policies to advantage some over others either as individuals or groups.</p> | <p>Continue</p> <p>Working with our communities to ensure there is equal opportunities for all in future planning for our district, allowing for everyone's voice to be heard.</p> |
|  <p>Communities that are healthy, safe, connected and sustainable</p> | <p>Provides</p> <p>Plans and strategies that keep our communities healthy and safe through environmental design, crime prevention and other principles.</p> | <p>Potential</p> <p>That some plans or strategies do not align with all communities, groups or individuals.</p> | <p>Continue</p> <p>Working towards better communication and information when new policies, plans or strategies are designed and then introduced.</p> |
|  <p>Resilient communities that are prepared for the unexpected</p> | <p>Provides</p> <p>Community adaptation plans and pre-event planning using adaptive pathway planning and strategies to build social, economic, cultural, and environmental resilience within communities.</p> | <p>Potential</p> <p>Climate change maladaptation where actions intended to reduce the impacts of climate change actually create more risk and vulnerability.</p> | <p>Continue</p> <p>Working with communities to plans together.</p> <p>Ongoing evaluation and monitoring of plans.</p> <p>To act as a community agency.</p> <p>To change treatments pre-agreed with communities.</p> <p>Education and awareness.</p> |
|  <p>Prosperous communities supported by a sustainable economy</p> | <p>Provides</p> <p>Economic stability can be factored when plans and strategies are designed for future growth, this leads to job creation which benefits our communities as a whole.</p> | <p>Potential</p> <p>Impacts may include not allowing for growth or the costs associated with rapid growth in areas that are not prepared either financially or infrastructurally which may not be able to sustain growth.</p> | <p>Continue</p> <p>To plan and develop strategies, plans and policies with communities that allow for growth and prosperity by sound planning development.</p> |

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|--|--|--|
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides Planning for sustainable and harmonious coexistence by acknowledging and protecting the delicate balance between human activities and ecological integrity is maintained, ensuring the preservation of biodiversity, natural resources, and ecosystems. | Potential Inadequate environmental care can result in pollution, deforestation, and habitat destruction, contributing to climate change and exacerbating natural disasters which compromises quality of life and diminished resilience to environmental challenges as well as increased financial costs. | Continue Education and awareness. Developing policies and plans that address these issues. Community engagement and engaging in collaborative initiatives. Using technological innovation to assist with future planning. Crisis preparation and how we respond to environmental, natural and pollution related incidents. |
|  <p>We celebrate our unique culture and history</p> | Provides Plans that identify and protect culture, history and heritage sites. | Potential Lost of valued assets or sites due to lack of maintenance or poor planning decisions. | Continue Working with our communities together when developing plans and ensuring there is adequate funding to maintain assets identified in the future. |

Planning and Policy

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 8,678 | General rates, uniform annual general charges, rates penalties | 9,656 | 9,625 |
| - | - Targeted rates | - | - |
| - | - Subsidies and grants for operating purposes | - | - |
| - | - Fees and charges | - | - |
| - | - Internal charges and overheads recovered | - | - |
| 10 | Local authority fuel tax, fines, infringement fees, and other receipts | 75 | 75 |
| 8,688 | Total operating funding | 9,731 | 9,700 |
| Applications of operating funding | | | |
| 7,160 | Payments to staff and suppliers | 8,094 | 7,889 |
| 8 | Finance costs | 7 | 6 |
| 1,509 | Internal charges and overheads applied | 1,619 | 1,795 |
| - | - Other operating funding applications | - | - |
| 8,677 | Total applications of operating funds | 9,720 | 9,690 |
| 11 | Surplus (deficit) of operating funding | 11 | 10 |
| Sources of capital funding | | | |
| - | - Subsidies and grants for capital expenditure | - | - |
| - | - Development, financial and other contributions | - | - |
| (24) | Increase (decrease) in debt | (24) | (24) |
| - | - Gross proceeds from sale of assets | - | - |
| - | - Lump sum contributions | - | - |
| (24) | Total sources of capital funding | (24) | (24) |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the Levels of Service | - | - |
| - | - to replace existing assets | - | - |
| - | - Increase (decrease) in reserves | - | - |
| - | - Increase (decrease) in investments | - | - |
| (14) | Total applications of capital funding | (14) | (14) |
| (11) | Surplus (deficit) of capital funding | (11) | (10) |
| - | Funding balance | - | - |

6 Kaiwhakahaere Para Totoka Solid Waste Management

What we do

Effective solid waste management is essential for upholding a pristine and sustainable environment. The council plays a pivotal role by strategically situating rubbish and recycling bins across the district and maintaining a consistent schedule for waste collection and disposal. These measures not only facilitate the proper disposal of waste but also contribute to minimising litter and maintaining cleanliness in public spaces.

Furthermore, the council actively promotes recycling programmes to mitigate environmental harm and foster sustainable habits among residents. By encouraging the separation and recycling of materials, these programmes help diminish the volume of waste destined for landfills while conserving valuable resources. This not only reduces pollution but also conserves energy and minimises greenhouse gas emissions associated with waste disposal.

Proper waste management not only benefits the immediate environment by keeping streets, parks, and other public areas clean but also alleviates the burden on local ecosystems. By preventing contamination of soil and water sources, responsible waste management safeguards the health of wildlife and preserves biodiversity. Additionally, it contributes to the overall well-being of communities by minimising the risk of disease transmission and enhancing the quality of life for residents.

In essence, effective solid waste management is a cornerstone of environmental stewardship, promoting a cleaner, healthier, and more sustainable future for both current and future generations.

What we provide

- 1 Resource Recovery Centre at Kaitāia and 1 private facility contracted at Waipapa
- 12 community recycling centres (1 is seasonal)
- 4 consented closed landfills.

Why we do it

Overall, we engage in effective solid waste management to protect the environment, promote public health, conserve resources, foster sustainability, comply with regulations, and reap economic benefits. It is a multifaceted endeavour with far-reaching implications for present and future generations.



**Aligns to these
aspects of well-being**






Ā iwi | Social



Ōhanga | Economic



Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|---|---|--|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Provides cleanliness and promotes environmental health in public areas through proper waste management, including rubbish bins and recycling facilities, contributing to a sense of community pride and well-being.</p> | <p>Potential</p> <p>To cause issues if insufficient waste management issues are not addressed such as not providing rubbish bins and recycling facilities, leads to littered public areas, health risks, and resource wastage, undermining cleanliness efforts and environmental health.</p> | <p>Continue</p> <p>Looking into alternative disposal infrastructure, enforcing regulations, raising public awareness, promoting recycling, and fostering collaboration to prioritise cleanliness and environmental health.</p> |
|  <p>Communities that are healthy, safe, connected and sustainable</p> | <p>Provides</p> <p>Cleaner and healthier communities by reducing pollution, conserving resources, and promoting sustainable practices.</p> | <p>Potential</p> <p>Improper waste management, like littering and illegal dumping, diminishes the aesthetic appeal of landscapes and urban areas, impacting residents' quality of life and deterring tourism and economic development.</p> | <p>Continue</p> <p>To address improper waste management, like littering and illegal dumping, which reduces the aesthetic appeal of landscapes and urban areas, affecting residents' quality of life, tourism, and economic development. Solutions include enforcing regulations, community clean-ups, and public awareness campaigns to enhance cleanliness and attract visitors, supporting local economies.</p> |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | <p>Provides</p> <p>Protection for ecosystems, wildlife, and resources by preventing pollution of land, water, and air through proper waste management, while recycling reduces environmental strain, conserves natural resources, and minimises energy consumption and carbon footprint.</p> | <p>Potential</p> <p>Improper waste disposal contaminates soil, water, and air, harming ecosystems and wildlife. Landfill methane worsens global warming, affecting sea levels and weather.</p> | <p>Continue</p> <p>Proper management, regulation enforcement, investing in waste-to-energy, community education, innovation, and stakeholder collaboration to reduce pollution, protect ecosystems, mitigate methane emissions, and minimise climate impacts.</p> |

Levels of Service

6.1 To decrease the proportion of waste sent to landfill and increase the proportion of waste that is sent for recycling.

| Performance measure | | Target 2024-27 |
|---------------------|---|-----------------------------|
| 6.1.1 | Percentage of waste from refuse transfer station that is recycled / reused. | 64% |
| 6.1.2 | Responding to RFS relating to illegal dumping, and removing the rubbish. | 95% within set timeframe |
| | a. Offensive waste: pick up within 24 hours. | |
| | b. Standard waste: pick up within 4 days. | |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|------------------------------------|--------------------------|---------------|
| New works | | |
| Recycling Solutions, District-wide | 51,100 | 51,100 |
| New works total | 51,100 | 51,100 |
| Renewals | | |
| Weighbridge renewals, Kaitāia | 34,113 | 34,113 |
| Renewals total | 34,113 | 34,113 |
| Solid Waste Management total | 85,213 | 85,213 |

Solid Waste Management

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 3,239 | General rates, uniform annual general charges, rates penalties | 3,487 | 3,538 |
| - | - Targeted rates | - | - |
| - | - Subsidies and grants for operating purposes | - | - |
| 1,704 | Fees and charges | 1,704 | 1,704 |
| - | - Internal charges and overheads recovered | - | - |
| 1,500 | Local authority fuel tax, fines, infringement fees, and other receipts | 1,500 | 1,500 |
| 6,442 | Total operating funding | 6,691 | 6,742 |
| Applications of operating funding | | | |
| 5,834 | Payments to staff and suppliers | 6,016 | 6,005 |
| 85 | Finance costs | 125 | 113 |
| 524 | Internal charges and overheads applied | 549 | 624 |
| - | - Other operating funding applications | - | - |
| 6,442 | Total applications of operating funds | 6,691 | 6,742 |
| - | Surplus (deficit) of operating funding | - | - |
| Sources of capital funding | | | |
| - | - Subsidies and grants for capital expenditure | - | - |
| - | - Development, financial and other contributions | - | - |
| 784 | Increase (decrease) in debt | (206) | (211) |
| - | - Gross proceeds from sale of assets | - | - |
| - | - Lump sum contributions | - | - |
| 784 | Total sources of capital funding | (206) | (211) |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 943 | - to improve the Levels of Service | 51 | 51 |
| 213 | - to replace existing assets | 34 | 34 |
| (372) | Increase (decrease) in reserves | (291) | (296) |
| - | - Increase (decrease) in investments | - | - |
| 784 | Total applications of capital funding | (206) | (211) |
| - | Surplus (deficit) of capital funding | - | - |
| - | Funding balance | - | - |

7 Wai Ua me Hopuwai Stormwater and Drainage

What we do

Our stormwater system drains water away from public and private property to reduce potential harm to property, the environment and our communities. This is especially important in urban areas, particularly following heavy rain.

Council manages and maintains stormwater assets, such as pipeline reticulation, open channels, retention dams and floodgates. The council also assists the Northland Regional Council with some land drainage schemes.

What we provide

- 148 km of pipes
- 41 km of lined and unlined channels
- 3,118 manholes
- 25 basins and ponds
- 66 floodgates
- 1,909 inlets and outlets
- 1 pump station.

Why we do it

Stormwater management is a vital component of our activities to address the challenges posed by rainfall runoff and to safeguard communities from flooding and environmental degradation.

Stormwater management involves the planning, construction, and maintenance of systems to control the flow of rainwater, preventing erosion, minimising flooding, and protecting water quality.

The land drainage network includes open channels and floodgates designed primarily to enable landowners to drain their land for agricultural use and prevents the risk of water accumulation and subsequent flooding to other areas.

These activities help mitigate the risks of property damage, ensure the safety of residents, and maintain the integrity of local ecosystems. Through the establishment of drainage systems, retention basins and ponds and other infrastructure, council actively works to reduce the impact of storms, enhancing overall resilience and sustainability to our district.



Aligns to these
aspects of well-being



Ā iwi | Social






Ōhanga | Economic



Taiao |
Environmental

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|---|--|---|--|
|  <p>Communities that are healthy, safe, connected and sustainable</p> | Provides Reduction in risk of damage from flooding to individual properties. | Potential Can affect public health and safety. | Continue Continue to advise landowners of potentially floodprone areas and plan accordingly so these areas are part of the built environment Monitor new developments to ensure natural flowpaths are maintained. |
|  <p>Resilient communities that are prepared for the unexpected</p> | Provides Stormwater management can reduce the risk of flooding by controlling the flow and volume of stormwater runoff, thus protecting property and infrastructure from damage. | Potential Additional funding will need to be sourced, this may impact on rates increases. | Continue Investing in stormwater and planning. |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides A safe living environment for all our communities. | Potential To cause public health issues through the bacterial contamination to the environment through overflows during adverse weather events. | Continue To monitor discharges and fund maintenance to prevent issues occurring. |

Levels of Service

■ Mandatory performance measure

Stormwater

7.1 The council will manage the stormwater network to minimise flood risks within defined service areas.

| Performance measure | | Target 2024-27 |
|---------------------|--|----------------|
| 7.1.1 | Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: | |
| | a. Abatement notices | 1 or less |
| | b. Infringement notices | 0 |
| | c. Enforcement orders | 0 |
| | d. Convictions, received by the territorial authority in relation those resource consents. | 0 |
| 7.1.2 | Residents' satisfaction with stormwater drainage service (Recorded through the Residents Survey). | ≥70% |

| Performance measure | | Target 2024-27 |
|---------------------|---|-------------------|
| 7.1.3 | The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system. | ≤16 |
| 7.1.4 | a. The number of flooding events that occur in a territorial authority district and | 1 or less |
| | b. For each flooding event, the number of habitable floors affected. (Expressed per 1,000 properties connected to the territorial authority's stormwater system). | 0 |
| 7.1.5 | The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. | ≤ 48 hours |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|---|--------------------------|------------------|
| New works | | |
| Improvements, Tasman Heights, Ahipara Stage 4 | - | 103,000 |
| Minor Capital Works, District-wide | 383,250 | 383,250 |
| Pipe renewal, Kaitāia | - | 1,230,000 |
| Renewals, Kotare Drive, East Coast* | - | 500,000 |
| Resource consents, Kaitāia | 151,951 | 151,951 |
| Upgrade, Ahipara | 715,400 | 840,400 |
| New works total | 1,250,601 | 3,208,601 |
| Renewals | | |
| Network reactive renewals triggered by roading, District-wide | 306,600 | 306,600 |
| Reactive renewals, District-wide | 306,600 | 306,600 |
| Gross debris traps upgrades, Kaikohe | 153,300 | 153,300 |
| Renewal and diversion, Kaitāia | 431,284 | 431,284 |
| Renewals total | 1,197,784 | 1,197,784 |
| Stormwater / Drainage total | 2,448,385 | 4,406,385 |

* East Coast area includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Stormwater and Drainage

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 1,627 | General rates, uniform annual general charges, rates penalties | 1,871 | 1,915 |
| 3,268 | Targeted rates | 3,396 | 3,282 |
| - | Subsidies and grants for operating purposes | - | - |
| - | Fees and charges | - | - |
| - | Internal charges and overheads recovered | - | 21 |
| - | Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 4,896 | Total operating funding | 5,267 | 5,218 |
| Applications of operating funding | | | |
| 1,189 | Payments to staff and suppliers | 1,408 | 2,004 |
| 325 | Finance costs | 741 | 564 |
| 1,043 | Internal charges and overheads applied | 1,107 | 779 |
| - | Other operating funding applications | - | - |
| 2,557 | Total applications of operating funds | 3,255 | 3,347 |
| 2,339 | Surplus (deficit) of operating funding | 2,012 | 1,871 |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | - | 110 |
| - | Development, financial and other contributions | - | - |
| 8,335 | Increase (decrease) in debt | 251 | 2,352 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 8,335 | Total sources of capital funding | 251 | 2,462 |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 8,908 | - to improve the Levels of Service | 1,251 | 3,344 |
| 2,486 | - to replace existing assets | 1,198 | 1,198 |
| (720) | Increase (decrease) in reserves | (185) | (209) |
| - | Increase (decrease) in investments | - | - |
| 10,674 | Total applications of capital funding | 2,263 | 4,333 |
| (2,339) | Surplus (deficit) of capital funding | (2,012) | (1,871) |
| - | Funding balance | - | - |



Rautaki kia Hono Strategic Relationships

What we do

In the Rautaki Kia Hono – Strategic Relationships Group, we focus on building meaningful and collaborative connections that contribute to the overall success and inclusivity of our iwi, hapū, whānau, communities and the council. Working closely with all our iwi, hapū, whānau and communities is a fundamental aspect of our commitment to recognising and respecting everyone's perspectives. We work together in partnership that honour our rich cultural heritage and contribute to positive outcomes.

The Tūhonotanga – Democracy Services team, provides guidance and support on a daily basis to the elected representatives that form the governance function of our council, enabling them to understand their legislative responsibilities and assisting them to make informed decisions on behalf of communities.

The council acknowledges the principles and spirit of Te Tiriti and seeks to work with Māori communities for the enhancement and benefit of those communities and the whole district. Te Hono – Māori Engagement, Relationships and Development team, supports the aspirations of tangata whenua and is working to provide platforms for partnerships and opportunities for building capability and capacity within the council and the community.

The council is committed to developing sustainable, beneficial relationships with the community through improved funding opportunities and empowering local communities, to achieve this. Tātai Hono - Stakeholder Relationships team play a key role in supporting community boards to achieve targeted outcomes and connect people and communities to achieve strategic outcomes.

A positive safety culture is important to the council, as it supports the health, safety, and wellbeing of its workers, contractors, volunteers, and others affected by its operations. This includes improving the safety of public spaces, infrastructure, and services that contribute to community wellbeing, as well as aligning with national health and safety regulations, standards, and legislation including the Health and Safety at Work Act 2015. The Hononga Kia Haumarū Tikanga – Health, Safety and Wellbeing team work across the organisation to ensure a safe, supportive, and healthy environment for everyone.

Making local government relevant to our communities is a key objective of the Hononga Tangata Mātauranga - Civic Engagement and Education team. Its focus is on increasing public awareness of council activities and making the council more relatable, leading local government elections, and encouraging active participation in democratic processes to ensure the community voice informs decision-making.

By nurturing partnerships and strategic relationships, facilitating democratic processes, and engaging with a broad spectrum of stakeholders, we aim to create an inclusive and collaborative environment that reflects the values and aspirations of our diverse district.



**Aligns to these
aspects of well-being**



Ā iwi | Social



Ōhanga | Economic



**Taiao |
Environmental**



Ahurea | Cultural

What we provide

Tūhonotanga - Democracy Services

- Support the governance function of the council
- Democratic and procedural advice in relation to governance functions and formal meetings
- Contribute to, and in some cases lead, organisational projects and civic events as they arise to provide input and support from a governance perspective.

Te Hono - Māori Relationships

- Support the organisation to achieve the goals of Te Pae o Uta – Te Ao Māori Framework
- Support the council cultural competency in Te Ao Māori
- Support iwi / hapū to thrive
- Strengthen our working relationship with Māori
- Support the economic and social development of multiple-owned Māori Freehold Land
- Support the development and relationship opportunities from treaty settlements.

Tātai Hono - Stakeholder Relationships

- Support community board members to achieve the aspirations of the community by feeding information into the council
- Connect communities to funding opportunities, provide and administer community grants
- Work with communities, key stakeholders, other regional authorities, external agencies and organisations to develop key relationships within the council
- Support community-initiated plans.

Hononga kia Haumarū Tikanga - Health and Safety and Wellbeing

- Provide health, safety, and wellbeing strategy and advice to the organisation
- Support risk management
- Build competency in the health, safety, and wellbeing space
- Engage the organisation through Health & Safety Representatives.

Hononga Tangata Mātauranga - Civic Engagement & Education

- Engagement opportunities related to council services and democratic processes
- Education for communities
- Local government elections
- Representation reviews.

Why we do it

The work of the Rautaki kia Hono - Strategic Relationships Group is driven by a commitment to fostering a community-centric and inclusive approach to partnership and good governance. This engagement is not just a gesture but a genuine effort to incorporate diverse voices into decision-making processes, ensuring that policies and initiatives are culturally sensitive and equitable.

The goal is to uphold the principles of transparency, accountability, and citizen participation, fostering a robust democratic framework that empowers individuals to actively engage in shaping their community. Engagement, relationship management and development opportunities are motivated by the understanding that a thriving community involves collaboration with various entities. By building and maintaining strong relationships with stakeholders, including businesses and community organisations, Māori and other communities of interest we aim to create a shared vision and a collective commitment to the well-being and progress of the District as a whole.

Ultimately, our work in the Strategic Relationships Group is grounded in inclusive partnerships, democratic processes, health and safety that are essential for our communities' holistic development and harmony.

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|---|--|---|
|  <p>Proud, vibrant communities</p> | <p>Provides</p> <p>Ability for our communities to participate in the council decision-making.</p> <p>Co-working with stakeholders, external organisations and groups to support communities.</p> | <p>Potential</p> <p>Lack of understanding or apathy may present barriers for communities to participate in decision-making.</p> | <p>Continue</p> <p>Working on ways to improve our communication and working with partners, communities, stakeholders, external organisations and other interested groups.</p> |
|  <p>Communities that are healthy, safe, connected and sustainable</p> | <p>Provides</p> <p>Deliver outcomes that align with community driven well-being initiatives and improving equity.</p> | <p>Potential</p> <p>Lack of communication or not engaging all of community.</p> <p>Lack of alignment between the council and community boards and communities / the council deliverables.</p> | <p>Continue</p> <p>Ongoing communication and development of relationships and sharing of information, value and purpose.</p> <p>Connecting with other agencies to share outcomes and remove duplication.</p> |
|  <p>Prosperous communities supported by a sustainable economy</p> | <p>Provides</p> <p>Access to funding that supports communities to deliver initiatives and create economic growth.</p> | <p>Potential</p> <p>No support or uplift in capability may leave communities unable to realise potential or enable opportunities.</p> | <p>Continue</p> <p>Ensuring we are clear on funding channels and the council planning processes.</p> <p>Connecting communities to other agencies and enabling support.</p> |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | <p>Provides</p> <p>Build and maintain relationships with local iwi/hapū/hapori.</p> | <p>Potential</p> <p>Disconnection from relevance of local government.</p> | <p>Continue</p> <p>Early and often communication and mutual gained trust and understanding of priorities.</p> |
|  <p>We celebrate our unique culture and history</p> | <p>Provides</p> <p>Co-Governance Te Kuaka – Te Ao Māori Committee.</p> | <p>Potential</p> <p>Lack of alignment in priorities between iwi partners and the council.</p> | <p>Continue</p> <p>Work closely with iwi partners to provide opportunities for meaningful and relevant engagement.</p> |

Strategic Relationships

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 8,218 | General rates, uniform annual general charges, rates penalties | 9,330 | 9,329 |
| - | Targeted rates | - | - |
| 250 | Subsidies and grants for operating purposes | - | - |
| - | Fees and charges | - | - |
| - | Internal charges and overheads recovered | - | - |
| - | Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 8,468 | Total operating funding | 9,330 | 9,329 |
| Applications of operating funding | | | |
| 6,916 | Payments to staff and suppliers | 7,672 | 7,697 |
| - | Finance costs | - | - |
| 1,529 | Internal charges and overheads applied | 1,635 | 1,599 |
| - | Other operating funding applications | - | - |
| 8,445 | Total applications of operating funds | 9,307 | 9,296 |
| 23 | Surplus (deficit) of operating funding | 23 | 33 |
| Sources of capital funding | | | |
| - | Subsidies and grants for capital expenditure | - | - |
| - | Development, financial and other contributions | - | - |
| - | Increase (decrease) in debt | - | - |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| - | Total sources of capital funding | - | - |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| - | - to improve the Levels of Service | - | - |
| - | - to replace existing assets | - | - |
| 23 | Increase (decrease) in reserves | 23 | 33 |
| - | Increase (decrease) in investments | - | - |
| 23 | Total applications of capital funding | 23 | 33 |
| (23) | Surplus (deficit) of capital funding | (23) | (33) |
| - | Funding balance | - | - |

9 Ngā Hononga Waka Transport Network

What we do

The council is responsible for managing and maintaining the local roading network, which is critical for connecting our communities and ensuring safe, reliable access to the places that make living and visiting the Far North enjoyable. This work excludes state highways, which are managed by Waka Kotahi NZ Transport Agency.

The council maintains street lighting, signage, footpaths, and walking and cycling amenities as part of the local transport network. A safe, well-planned, and connected system supports community wellbeing. While the council responds to requests and safety concerns as they arise, wider planning for new walking and cycling infrastructure is limited and often depends on funding availability.

Customers make requests and enquiries via the councils' standard contact channels.

What we provide

- 2,520.2km of roads (917.7km sealed and 1,602.5km unsealed)
- 721 bridges
- 1,221 retaining and seawalls
- 1,897 streetlights
- 1 'Kohu Ra Tuarua' vehicular ferry used on the Hokianga Harbour
- 232.9km of footpaths
- 87km of Pou Herenga Tai Twin Coast Cycle Trail.

Why we do it

The council's transport network is vital for providing essential district connections. Roads and footpaths ensure connectivity, promote public safety, and facilitate the movement of people and goods, fostering economic development and social cohesion.

Footpaths enhance pedestrian mobility and safety, encouraging active lifestyles and community engagement.

Additionally, the council integrates the Pou Herenga Tai Twin Coast Cycle Trail and cycleways into its transport planning, enhancing connectivity and promoting sustainable transportation. This approach contributes to community well-being and supports regional development goals.



Aligns to these
aspects of well-being



Ā iwi | Social



Ōhanga | Economic



Taiao |
Environmental

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|--|---|--|
|  <p>Communities that are healthy, safe, connected and sustainable</p> | Provides Safe travel around our district. Connectivity within and between communities. Access to recreation and leisure and community facilities. Access to retail, commercial and professional services for planning of the network. | Potential Traffic noise impacts and vibration to properties adjoining roads. Health issues caused by dust on unsealed roads. Dangers to people and high social cost from accidents caused by poor roading quality and /or design. Delays and flow problems caused by heavy traffic volumes in urban areas. Air pollution from traffic fumes affects health and the environment. | Continue Road maintenance. Road sealing where appropriate and funding allows. Road safety improvement programmes. Better planning for better roads programme. Monitoring of emissions and offsetting these in our emission reduction programme. Using dust suppressant products. Repairing deteriorated roads as funding allows and on a priority basis. |
|  <p>Resilient communities that are prepared for the unexpected</p> | Provides Networks for the transport of goods and services in and around the district. Employment opportunities, within the transport sector and other industries such as forestry. | Potential Damage to our roading network caused by heavy loaded trucks. | Continue To work with the transport industry to minimise the effect of damage to local roads. To work with Waka Kotahi NZ Transport Agency to ensure the highway networks are better maintained and more frequent maintenance is carried out. |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides Better planning and continuous maintenance based on funding allowances to ensure our networks are maintain. | Potential Air pollution from traffic fumes affects health and the environment. Flooding effects on the environment. | Continue Repairing deteriorated roads as funding allows and on a priority basis. Funding drainage as part of the wider roading activity to minimise flooding. |

Levels of Service

■ Mandatory performance measure

Roading

9.1 To maintain the District's roading network in a satisfactory condition and in accordance with national safety and engineering standards.

| Performance measure | | Target 2024-27 |
|---------------------|--|-------------------|
| 9.1.1 | The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. | No increase |
| 9.1.2 | The average quality of ride on a sealed local road network, measured by smooth travel exposure. | >88% |
| 9.1.3 | The percentage of the sealed local road network that is resurfaced. | >8% |
| 9.1.4 | The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the timeframe specified in the LTP. | >95%* |
| 9.1.5 | The maintenance of the roads meets the Council Levels of Service targets as specified in our roading maintenance contracts. | >85% |
| 9.1.6 | The percentage of the sealed local road network that is rehabilitated. | 0.50% |
| 9.1.7 | The Hokianga Ferry Service will run in accordance with advertised timetable. | >95% |

* Due to a clerical error in the LTP 2024-27 this mandatory performance measure was incorrectly recorded as >8%. This figure should of read >95% as shown above.

Footpaths

9.2 To maintain the District's footpath network and infrastructure to high standards.

| Performance measure | | Target 2024-27 |
|---------------------|---|----------------------------------|
| 9.2.1 | The percentage of footpaths within a territorial authority district that fall within the Levels of Service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or LTP). | >90% in fair or better condition |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|---|--------------------------|-------------------|
| New works | | |
| Footpaths :Bay of Island-Whangaroa ward | 153,300 | 153,300 |
| Footpaths: Kaikohe-Hokianga ward | 153,300 | 153,300 |
| Footpaths: Te Hiku ward | 153,300 | 153,300 |
| Low cost / low risk: local roads improvements | 17,456,126 | 17,456,126 |
| Low cost / low risk: Walking and cycling | 2,800,280 | 4,270,280 |
| Maritime - Rangitāne footpath | 167,132 | 167,132 |
| Other access reactive capital | 102,200 | 102,200 |
| Unformed paper roads | 511,000 | 511,000 |
| Unsubsidised 2nd coat seals | 153,300 | 153,300 |
| Unsubsidised capital funding | 2,044,000 | 2,044,000 |
| Urban drainage | 511,000 | 511,000 |
| New works total | 24,204,938 | 25,674,938 |
| Renewals | | |
| Bridges and structures renewals | 4,068,778 | 4,068,778 |
| Drainage renewals | 1,911,876 | 1,911,876 |
| Ferry renewals | 730,730 | 730,730 |
| Footpath renewals, BOI-Whangaroa ward | 331,146 | 331,146 |
| Footpath renewals, Kaikohe-Hokianga ward | 236,395 | 236,395 |
| Footpath renewals, Te Hiku ward | 326,751 | 326,751 |
| Sealed road rehabilitation | 4,637,005 | 4,637,005 |
| Sealed road resurfacing | 10,395,419 | 10,395,419 |
| Structures component replacements | 2,207,521 | 2,207,521 |
| Traffic services renewals | 745,354 | 745,354 |
| Unsealed road metalling | 7,266,952 | 7,266,952 |
| Renewals total | 32,857,927 | 32,857,927 |
| Roading and Footpaths total | 57,062,865 | 58,532,865 |

Transport Network

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 16,964 | General rates, uniform annual general charges, rates penalties | 20,504 | 19,942 |
| 6,358 | Targeted rates | 6,777 | 6,217 |
| 19,294 | Subsidies and grants for operating purposes | 22,311 | 22,311 |
| 500 | Fees and charges | 500 | 500 |
| 25 | Internal charges and overheads recovered | 25 | 25 |
| 600 | Local authority fuel tax, fines, infringement fees, and other receipts | 600 | 600 |
| 43,741 | Total operating funding | 50,717 | 49,595 |
| Applications of operating funding | | | |
| 28,840 | Payments to staff and suppliers | 33,471 | 33,542 |
| 2,192 | Finance costs | 2,664 | 2,079 |
| 2,222 | Internal charges and overheads applied | 2,345 | 1,996 |
| - | Other operating funding applications | - | - |
| 33,254 | Total applications of operating funds | 38,480 | 37,617 |
| 10,488 | Surplus (deficit) of operating funding | 12,237 | 11,978 |
| Sources of capital funding | | | |
| 28,718 | Subsidies and grants for capital expenditure | 41,472 | 38,860 |
| - | Development, financial and other contributions | - | - |
| 8,773 | Increase (decrease) in debt | 6,359 | 7,126 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 37,491 | Total sources of capital funding | 47,831 | 45,986 |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 21,512 | - to improve the Levels of Service | 28,177 | 26,164 |
| 26,847 | - to replace existing assets | 32,858 | 32,858 |
| (380) | Increase (decrease) in reserves | (966) | (1,058) |
| - | Increase (decrease) in investments | - | - |
| 47,978 | Total applications of capital funding | 60,068 | 57,964 |
| (10,488) | Surplus (deficit) of capital funding | (12,237) | (11,978) |
| - | Funding balance | - | - |

10 Waipara Wastewater

What we do

The appropriate collection, treatment and disposal of wastewater are vital for the health and well-being of our communities and environment.

The council manages and maintains reticulated sewerage schemes and services for the treatment and disposal of waste from septic tanks in our district. We provide new schemes and sewer connections where and when required.

We also monitor the maintenance requirements of on-site sewage disposal systems and provide for facilities for the reception and treatment for on-site septage discharged by commercial operators. Wastewater assets consist of pipeline reticulation, pump stations, and treatment plants.

What we provide

- 17 communities serviced with wastewater schemes
- 447km of sewer pipe
- 16 treatment plants
- 153 pump stations
- 13,551 properties are connected to the council's systems.

Why we do it

The council manages wastewater as part of its activities to ensure the responsible and sustainable treatment of sewage and industrial effluents.

Wastewater management is essential for preventing environmental pollution, protecting public health, and maintaining the overall well-being of residents. Proper wastewater management helps mitigate the impact on water bodies, ecosystems, and public health by treating and safely disposing of pollutants.



Aligns to these aspects of well-being



Ā iwi | Social






Taiao | Environmental



Ahurea | Cultural

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|---|--|---|
|  <p>Communities that are healthy, safe, connected and sustainable</p> | Provides Decreases the risk of infection. | Potential To create the ongoing need for disposal of sludge. | Continue Investigate alternative options for the safe and sustainable disposal of sludge. |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides Safe disposal of wastewater reduces the amount of untreated effluent entering the environment. | Potential For adversely affected by spills or overflows of untreated sewage; smell and noises from the wastewater treatment plants and pumping stations may create nuisance or impact public health and the operation and maintenance of our assets. | Continue Monitor treated effluent to ensure it meets the conditions of resource consents and decrease the risk of overflows. |
|  <p>We celebrate our unique culture and history</p> | Provides Effective wastewater management benefits Māori communities by protecting vital water bodies, preserving traditional food sources, and reducing disease. It supports environmental sustainability, maintains ecosystems crucial to Māori culture, and fosters community empowerment through culturally aligned practices and the promotion of kaitiakitanga /environmental stewardship. | Potential To cause harm by contaminating water, damaging traditional food sources, and increasing diseases. It disrupts ecosystems, undermines cultural practices, and weakens spiritual connections. Lack of engagement in decision-making can lead to culturally inappropriate solutions. | Continue Investing in modern wastewater treatment, and or / using natural filtration, and engaging Māori in decision-making. Incorporating mātauranga Māori / Māori knowledge ensures cultural respect and environmental stewardship. |

Levels of Service

■ Mandatory performance measure

Wastewater

10.1 In defined areas, the council will collect, treat, and dispose of wastewater through a reliable wastewater network which is managed to ensure blockages, breaks or spillages are kept to a minimum.

| Performance measure | | Target 2024-27 |
|---------------------|--|----------------------------|
| 10.1.1 | Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of: | |
| | a. Abatement notices | 2 or less |
| | b. Infringement notices | 1 or less |
| | c. Enforcement orders | 0 |
| | d. Convictions, received by the territorial authority in relation those resource consents. | 0 |
| 10.1.2 | The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1,000 sewerage connections to that sewerage system. | ≤ 12 per 1,000 connections |
| 10.1.3 | The total number of complaints received by the territorial authority about any of the following: a. Sewage odour b. Sewerage system faults c. Sewerage system blockages d. The response to issues with the sewerage system expressed per 1,000 connections to the territorial authority's sewerage system. | ≤ 50 per 1,000 connections |

10.2 Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured:

| Performance measure | | Target 2024-27 |
|---------------------|---|-------------------|
| 10.2.1 | Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site, and | ≤ 2 hours |
| 10.2.2 | Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault. | ≤ 4 hours |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|--|--------------------------|-------------------|
| New works | | |
| Access to potable water at treatment plants | 439,460 | 439,460 |
| Aqua mats replacement, Whatuwhiwhi | - | 125,000 |
| Land purchase for discharge - Kohukohu | 817,600 | 817,600 |
| Land purchase for discharge - Ōmāpere/Ōpononi | 1,022,000 | 1,022,000 |
| Minor capital works, District-wide | 638,750 | 638,750 |
| Monitoring site upgrades, District-wide | 638,750 | 638,750 |
| Network overflow, Kaitāia | 2,219,784 | 2,244,740 |
| Network programme of infiltration detection and repair, Paihia | 383,250 | 383,250 |
| Network upgrade, Rāwene | 51,100 | 51,100 |
| Plant capacity improvements, Whatuwhiwhi | 321,930 | 321,930 |
| Plant critical spares programme, District-wide | 638,750 | 638,750 |
| Plant improvements, Rāwene | 314,572 | 314,572 |
| Plant improvements, Whatuwhiwhi | 161,476 | 161,476 |
| Plant replacement, Hihi | 3,193,750 | 3,193,750 |
| Plant upgrades, Hihi | - | 195,584 |
| Plant upgrades, Kaikohe | 5,110,000 | 5,110,000 |
| Plant upgrades, Kaitāia | 1,022,000 | 1,907,000 |
| Plant upgrades, Whangaroa | 125,706 | 125,706 |
| Pump station odour devices programme, District-wide | 383,250 | 383,250 |
| Resource consent, East Coast* | - | 510,050 |
| Resource consent, Russell | - | 125,000 |
| Resource consents amend to land discharge, East Coast | 127,750 | 127,750 |
| Resource consents amend to land discharge, Kohukohu | 229,950 | 329,950 |
| Scheme improvements, Kaikohe | - | 2,545,187 |
| Storage pump capacity improvements, Kerikeri | - | 600,000 |
| Telemetry upgrades, District-wide | 3,219,300 | 5,319,300 |
| New works total | 21,059,128 | 28,269,905 |
| Renewals | | |
| Consent renewal, expand treatment plant, Kerikeri | 76,650 | 76,650 |
| Consent renewal, Kohukohu | 102,200 | 102,200 |
| Consent renewal, Rāwene | 255,500 | 255,500 |
| Network reactive renewals triggered by roading, District-wide | 306,600 | 306,600 |
| Network renewals, Ōpononi | 408,800 | 408,800 |
| Network renewals, Russell | 408,800 | 408,800 |
| Network renewals, Whatuwhiwhi | 408,800 | 408,800 |
| Pump station renewals and upgrades, District-wide | 1,430,800 | 1,430,800 |
| Reactive renewals | 306,600 | 306,600 |
| Scheduled renewals, Kaikohe | 511,000 | 511,000 |
| Treatment and disposal sludge management renewals, Kawakawa | 42,924 | 42,924 |
| Renewals total | 4,258,674 | 4,258,674 |
| Wastewater total | 25,317,802 | 32,528,579 |

* East Coast area includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Wastewater

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| 20 | General rates, uniform annual general charges, rates penalties | 395 | 155 |
| 18,834 | Targeted rates | 20,454 | 20,589 |
| - | Subsidies and grants for operating purposes | - | - |
| 140 | Fees and charges | 140 | 140 |
| - | Internal charges and overheads recovered | - | 53 |
| - | Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 18,994 | Total operating funding | 20,989 | 20,937 |
| Applications of operating funding | | | |
| 15,037 | Payments to staff and suppliers | 13,875 | 14,820 |
| 2,069 | Finance costs | 2,642 | 2,323 |
| 1,360 | Internal charges and overheads applied | 1,435 | 1,337 |
| - | Other operating funding applications | - | - |
| 18,465 | Total applications of operating funds | 17,953 | 18,480 |
| 528 | Surplus (deficit) of operating funding | 3,036 | 2,457 |
| Sources of capital funding | | | |
| 1,800 | Subsidies and grants for capital expenditure | 19,163 | 14,180 |
| - | Development, financial and other contributions | - | - |
| 27,425 | Increase (decrease) in debt | 34,544 | 41,233 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 29,225 | Total sources of capital funding | 53,707 | 55,413 |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 27,612 | - to improve the Levels of Service | 55,072 | 56,518 |
| 4,445 | - to replace existing assets | 4,259 | 4,259 |
| (2,304) | Increase (decrease) in reserves | (2,588) | (2,907) |
| - | Increase (decrease) in investments | - | - |
| 29,753 | Total applications of capital funding | 56,743 | 57,870 |
| (528) | Surplus (deficit) of capital funding | (3,036) | (2,457) |
| - | Funding balance | - | - |

11 Tapua Wai Water Supply

What we do

Safe drinking water is essential to the health and well-being of our communities. The council is responsible for the treatment and distribution of water through our reticulated water schemes.

We also install and read water meters to make sure you are billed for the correct usage.

A vital function is ensuring firefighting performance standards are met in urban water supply areas. We also provide new water connections within areas of benefit and supply commercial water operators who deliver to private water tanks.

What we provide

- 8 potable (drinkable) water schemes that incorporate: 3 non-potable supply areas and 9 water treatment plants
- Water is sourced from: 3 dams, 5 bore fields, 7 stream intakes and 26 reservoirs sites
- 375 km of water mains
- 15 booster pump stations
- 11,706 properties are connected to the council water systems
- All schemes have universal water metering.

Why we do it

The council supplies water as a vital component of its activities to fulfil its role in safeguarding public health, ensuring environmental sustainability, and promoting the general welfare of communities.

The provision of clean and accessible water is a fundamental necessity for residents, and councils take on the responsibility of managing water resources, treatment facilities, and distribution networks.

By overseeing water supply, councils contribute to disease prevention, sanitation, and overall community well-being. This essential service aligns with the broader goal of creating liveable and healthy environments for residents.



Aligns to these aspects of well-being





Ā iwi | Social



Taiao | Environmental

Effects of providing this activity

| Community outcomes | Positive | Negative | How we mitigate these effects |
|--|--|--|---|
|  <p>Communities that are healthy, safe, connected and sustainable</p> | Provides Safe and convenient drinking water supply. A reliable water supply for commercial and industrial users. | Potential Supply and demand can be impact during drought conditions. Businesses using large volumes of water may decide against locating in our district due to water costs or availability of supply. | Continue To monitor and control water supply to ensure there is enough for everyone. |
|  <p>A wisely managed environment that recognises the role of tangata whenua as kaitiaki</p> | Provides Water is vital for both the environment and Māori culture. Sustainable management, guided by mātauranga Māori / Māori knowledge is crucial for protecting its quality and availability. | Potential Unsustainable water management can deplete freshwater sources, leading to habitat loss and biodiversity decline. Pollution from industry and agriculture further harms ecosystems and aquatic life, affecting both the environment and human health. | Continue Promoting water conservation, efficient agricultural and industrial practices, Additionally, community education, including traditional knowledge like mātauranga Māori / Māori knowledge, are crucial for restoring water quality and fostering environmental stewardship. |

Levels of Service

■ Mandatory performance measure

Water Supply

11.1 To provide a safe, continuous, high-quality drinking water to all our customers.

| Performance measure | | Target 2024-27 |
|---------------------|---|--|
| 11.1.1 | The extent that all water treatment plants comply with the Taumata Arowai Drinking Water Quality Assurance Rules for bacterial treatment and monitoring. | Each scheme continuously meets the required standards for drinking water. Each scheme to be reported on separately |
| 11.1.2 | The extent that all water treatment plants comply with the Taumata Arowai Drinking Water Quality Assurance Rules for protozoal treatment and monitoring Rules. | |
| 11.1.3 | The extent to which the pipeline networks comply with Taumata Arowai Drinking Water Quality Assurance Rules for distribution networks. | New measure, baseline to be determined |
| 11.1.4 | The total number of complaints received by the local authority about any of the following: a. Drinking water clarity b. Drinking water taste c. Drinking water odour d. Drinking water pressure or flow e. Continuity of supply f. The local authority's response to any of these issues expressed per 1000 connections to the local authority's networked reticulation system. | <100 complaints per 1,000 |

11.2 In times of emergency there is adequate water supply available.

| Performance measure | | Target 2024-27 |
|---------------------|---|--|
| 11.2.1 | Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times | |
| | a. Attendance for urgent call-outs: from the time the local authority received notification to the time service personnel reach the site. | < 2 hours |
| | b. Resolution of urgent call-outs: from the time the local authority received notification to the time that service personnel confirm resolution of the fault or interruption. | < 4 hours |
| | c. Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site. | < 2 working days |
| | d. Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. | < 3 working days |
| 11.2.2 | Total number of waters leaks (expressed as number per 100km of mains, including service connections). | New measure, baseline to be determined |
| 11.2.3 | Water restriction days (NEPM D-R19). | New measure, baseline to be determined |

11.3 To manage the water supply system in a sustainable way that also caters for growth.

| Performance measure | | Target 2024-27 |
|---------------------|--|--|
| 11.3.1 | The amount of real water loss from the networked reticulation system (calculated as Current Annual Real Losses for whole district in litres/connection/day). | <26% |
| 11.3.2 | Network Leakage Index score (Infrastructure Leakage Index for whole district) (NEPM D-RE3). | New measure, baseline to be determined |
| 11.3.3 | Median Residential Water Consumption (litres/connection / day) (NEPM D-RE4) The average residential water use for entire network. | ≤600 |

Capital works programme 2025/26

| | LTP Year 2 2025/26 | AP 2025/26 |
|---|--------------------------|-------------------|
| New works | | |
| Clarifier sludge disposal improvement, Kaitāia | 104,857 | 104,857 |
| Fire flow upgrades, Ōpononi | 341,348 | 341,348 |
| Flows to Te Haumi reservoir Stage 1, Paihia | 693,938 | 693,938 |
| Fluoridation, Kaitāia | - | 1,100,000 |
| Fluoridation, Kerikeri | - | 1,100,000 |
| Minor capital works, District-wide | 483,406 | 483,406 |
| Programme to meet water safety plan requirements, District-wide | 255,500 | 255,500 |
| SCADA system upgrades | 1,379,700 | 2,179,700 |
| Storage improvements, District-wide | 638,750 | 638,750 |
| Treatment plant PLC ipgrade, Kaikohe | - | 200,000 |
| Treatment plant Spectro Analyser installation, Kaikohe | 127,750 | 127,750 |
| Treatment plant upgrade, Kerikeri | 2,474,262 | 3,350,122 |
| Upgrade main to Heritage Bypass, Kerikeri | 6,905,654 | 6,905,654 |
| New works total | 13,405,165 | 17,481,025 |
| Renewals | | |
| Consent renewal, Monument Hill bores and Squires Spring, Kaikohe | 178,850 | 178,850 |
| Consent renewal, Waiarohia Stream Dam, Ōpononi / Ōmāpere | 102,200 | 102,200 |
| Consent renewal, Waiotemarama Stream, Ōpononi / Ōmāpere | 81,760 | 81,760 |
| Consent renewal, Wairoro Stream, Kaikohe | 25,550 | 25,550 |
| Network reactive renewals triggered by roading, District-wide | 306,600 | 306,600 |
| Pump station renewal programme, District-wide | 357,700 | 357,700 |
| Reactive renewals, District-wide | 306,600 | 306,600 |
| Resource consents renew structure consent, Waiotemarama Stream, Ōpononi / Ōmāpere | 81,760 | 81,760 |
| Treatment plant relocation, Paihia | 2,555,000 | 2,555,000 |
| Renewals total | 3,996,020 | 3,996,020 |
| Water Supply total | 17,401,185 | 21,477,045 |

Water Supply

Funding Impact Statement

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Sources of operational funding | | | |
| (47) | General rates, uniform annual general charges, rates penalties | (46) | 335 |
| 3,653 | Targeted rates | 3,987 | 4,489 |
| - | Subsidies and grants for operating purposes | - | - |
| 8,989 | Fees and charges | 9,712 | 9,415 |
| 106 | Internal charges and overheads recovered | 106 | 32 |
| - | Local authority fuel tax, fines, infringement fees, and other receipts | - | - |
| 12,701 | Total operating funding | 13,759 | 14,271 |
| Applications of operating funding | | | |
| 9,758 | Payments to staff and suppliers | 9,558 | 8,774 |
| 641 | Finance costs | 1,381 | 1,226 |
| (413) | Internal charges and overheads applied | (443) | 1,298 |
| - | Other operating funding applications | - | - |
| 9,986 | Total applications of operating funds | 10,496 | 11,298 |
| 2,715 | Surplus (deficit) of operating funding | 3,264 | 2,973 |
| Sources of capital funding | | | |
| 16,116 | Subsidies and grants for capital expenditure | 7,647 | 22,025 |
| - | Development, financial and other contributions | - | - |
| 5,758 | Increase (decrease) in debt | 15,493 | 20,588 |
| - | Gross proceeds from sale of assets | - | - |
| - | Lump sum contributions | - | - |
| 21,874 | Total sources of capital funding | 23,140 | 42,613 |
| Applications of capital funding | | | |
| | Capital expenditure | | |
| - | - to meet additional demand | - | - |
| 22,402 | - to improve the Levels of Service | 22,147 | 41,525 |
| 3,092 | - to replace existing assets | 3,996 | 3,996 |
| (905) | Increase (decrease) in reserves | 260 | 65 |
| - | Increase (decrease) in investments | - | - |
| 24,589 | Total applications of capital funding | 26,403 | 45,586 |
| (2,715) | Surplus (deficit) of capital funding | (3,264) | (2,973) |
| - | Funding balance | - | - |

KA RŌPŪ WHAKAHAERE A TE KAUNIHERA COUNCIL CONTROLLED ORGANISATIONS

Far North Holdings Limited Statement of Intent

The draft Statement of Intent for Far North Holdings Limited for the 2025/26 year has been received and is currently under review. The final version will be adopted by the council at a later date, in line with the requirements of the Local Government Act 2002. Once confirmed, the Statement of Intent will outline the strategic priorities and performance expectations for the year ahead.

Overview

Far North Holdings Limited (FNHL) is the Council Controlled Trading Organisation that develop and manage assets and commercial trading on behalf of Council. FNHL manage a diverse range of district assets to provide employment, economic, cultural and social outcomes to support the growth in the Far North District.

Key activities

1. Manage, operate and develop commercial, maritime, aviation, housing and infrastructure assets within its ownership in a commercial manner, or under the terms of any management agreement entered into
2. Plan, facilitate and secure commercial outcomes and investment in its area of influence that support economic growth of the Far North District (the District) for the betterment of the District, in a socially, culturally and environmentally responsible way
3. Create profits for its Shareholder and improve the Shareholder's asset value.

Objectives

As the council's commercial vehicle, FNHL will grow the value of Shareholder funds, the return to the council over time and actively manage, develop and maintain regional infrastructure and assets. Additionally, we will contribute to the four aspects of well-being in the communities in which we operate (economic, social, environmental and cultural).

We will achieve these objectives by undertaking the following actions:

1. Achieve sustainable, commercial returns from our combined asset portfolio to facilitate dividends to our Shareholder.
2. Sustainably manage and maintain core community infrastructure and assets, in a socially and environmentally responsible manner which reflects and accommodates the interests of our stakeholders and communities when we are able to do so.
3. Deliver growth by identifying opportunities for investment and improved profitability, including development of a housing portfolio that helps to address community housing needs and consideration of opportunities proposed by the council.
4. Actively manage marine assets and infrastructure, including supporting growth of the Bay of Islands Marina and the associated marine economy, and address climate change and environmental impacts.
5. Continue to develop Ngawha Park to provide employment and skills-based training opportunities for our District and seek to attract value-added manufacturing and processing businesses that will generate further employment opportunities.
6. Using its portfolio: the Bay of Islands Airport, Bay of Islands Marina and Ngawha Park; the company will look to maximise opportunities to attract high quality capital and investment into the region to support the council's goal of sustainable prosperity.

Strategic direction

We consider FNHL to be an enabler of the council's Vision for the Far North "He Whenua Rangatira - A District of sustainable prosperity and well-being", Our strategic direction reflects this and the Mission of "He Ara Tāmata - creating great places, supporting our people". FNHL seeks to align with the council's LTP, related Annual Plans and the Far North 2100 strategy; and in the spirit of "no surprises", FNHL will communicate openly and

transparently with FNDC on any changes to the strategic direction in the Statement of Intent (SOI).

Over the period of the SOI, the council will provide FNHL with any other documents that it should have knowledge of, whether they be in the consultation stage or have been formally adopted, that reflect any changes to the council's vision or aspirations that FNHL needs to align with.

FNHL aims to grow asset values and to generate increasing profitability to return to the council and the community. FNHL will achieve this, having regard to the interests of our communities and stakeholders, by actively managing our assets for future generations and delivering residential housing to address the needs in our communities. Maintaining a strong asset base allows FNHL to deliver ongoing revenue streams to continue to support rate reductions into the future for ratepayers, ensures FNHL is a credible organisation to encourage grants and investment for regional improvement, and the council supports FNHL to achieve a scale of development to help meaningfully improve social and economic outcomes for the District.

Over the forecast period FNHL remains committed to continuing to deliver a diverse range of projects across Tai Tokerau to deliver to the above.

This includes the continued focus on attracting manufacturing and processing businesses to Ngawha Innovation & Enterprise Park (Ngawha Park), the development of community housing and the provision of project management services to the council in supporting its development of a new library facility in Kaikohe.

Policies relating to ownership and control

The council is the sole shareholder of FNHL and return on investment is by way of annual dividends to the council. Through the annual SOI, the council establishes broad parameters for the company's operations without inhibiting proper commercial management.

| Group Performance Target | | | | |
|--|---|--|--|--|
| Strategic Focus | Objectives | 2025/ 26 | 2026 / 27 | 2027/ 28 |
| Financial "Increased, sustainable commercial returns" | Effective financial management to deliver profitability | Operating profit* >\$2.5 million | Operating profit* >\$2.5 million | Operating profit* >\$2.5 million |
| | Pay dividends to FNDC in line with dividend policy | Dividend paid of \$5 million, consisting of an ordinary dividend from operating profits and a special dividend | A minimum paid of \$1.25 million, with any additional amounts agreed based on the development pipeline | A minimum paid of \$1.25 million, with any additional amounts agreed based on the development pipeline |
| | Comply with LGFA financial covenants | To achieve | To achieve | To achieve |
| People "Be a good employer" | To make safety our priority to ensure health, safety and well-being of all employees and contractors in the Group | Health & Safety and Wellbeing policies in place and recorded evidence that all staff have received and been briefed on the documentation | Health & Safety and Wellbeing Objectives and identified target areas being actioned | Health and Safety and well-being objectives and identified target areas being actioned |
| | Comply with our living wage policy for all permanent employees | To achieve | To achieve | To achieve |

* Defined as 'Profit before other non-operating movements' in the Consolidated Statement of Financial Performance and distributions received from Associates.

Group Performance Target

| Strategic Focus | Objectives | 2025/ 26 | 2026 / 27 | 2027/ 28 |
|---|--|--|--|--|
| Environmental “Undertake sustainable investment and management for the benefit of future generations” | Commit to tangible action to measure climate impact and target reductions based on best practice | Measure carbon footprint for the Ngawha Park in line with generally accepted standards | Measure carbon footprint across the wider business in line with generally accepted standards and prepare an emissions reduction plan | Progress emissions reduction plan |
| | Achieve and maintain Clean Marina certification | To achieve | To achieve | To achieve |
| | Encourage positive relationships with the community by having transparent engagement policies and monitoring key stakeholder perceptions | Undertake a stakeholder perceptions survey | Undertake a stakeholder perceptions survey | Undertake a stakeholder perceptions survey |
| Community “Create economic and housing opportunities, with improving engagement and communication” | Ngawha Park developed to grow economic and employment opportunities in the Far North | Increase the number of businesses based at the park | Increase the number of businesses based at the park | Increase the number of businesses based at the park |
| | Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's) | Develop > 50 housing units (subject to HUD approval) | Develop > 50 housing units (subject to HUD approval) | Develop > 50 housing units (subject to HUD approval) |
| | Civil Aviation Authority Certification maintained for the BOI Airport to support regional tourism and business visitors | To achieve | To achieve | To achieve |

Northland Inc.

Statement of Intent

Note: Northland Inc.’s Statement of Intent is currently in draft and is expected to be agreed by the end of August 2025. All information referenced is subject to change until the document is formally approved.

Overview

Northland Inc Limited, established in July 2012, is the region’s economic development agency and regional tourism organisation. Prior to 1 July 2021, it was 100% owned by Northland Regional Council. On 1 July 2021, it became jointly owned by Northland Regional Council, Kaipara District Council and Far North District Council.

Following public consultation as part of their LTP 2024–34 consultation process, Whangārei District Council agreed to also become a joint owner of Northland Inc, effective July 2024. Each council (together referred to as the shareholder councils) holds an equal shareholding in Northland Inc.

A joint committee has been established to co-ordinate the responsibilities, duties and powers of councils as shareholders of Northland Inc.

Furthermore, all four councils have committed to an annual level of funding for economic development in their LTP 2024–34, which will be transferred into, and subsequently allocated from, Northland Regional Council’s Investment and Growth Reserve.

Northland Inc is primarily funded by an operational contribution from the Investment and Growth Reserve. It is project-funded through other public and private agencies, with central government being the next largest contributor. The organisation has a governance board of professional directors, each appointed on a fixed-term basis by the shareholder councils. Operational activity is led by a chief executive officer.

Objectives and activities

The mission of Northland Inc Limited is to make a purposeful economic development impact that builds resilience and improves the prosperity, wellness and equity of Te Tai Tokerau Northland. To achieve this, three priority areas and six enabling activities are proposed. These six enablers are part of the ‘BAU’ of Northland Inc and support (‘enable’) their activities over a range of sectors and initiatives.

Strategic priority 1 – Investment and Infrastructure

| Objectives | Activities |
|--|--|
| Grow investment and business support services such that regional economic activity improves consistently year on year. | <ul style="list-style-type: none">• Credible and proactive in the region linking projects with private investment, councils and government & assisting to de-risk key projects. |
| Prioritise activities and business ideas/ proposals, with a view to applying our resources on focused impactful projects reflecting the organisational capacity at any time. | <ul style="list-style-type: none">• Leverage the Investment and Growth Reserve to increase investment into Te Tai Tokerau Northland.• Actively support and facilitate investment in strategic sectors (Aquaculture, Agriculture and Horticulture, Digital, Tourism, Ship and Boat Building and Repair Services) in Te Tai Tokerau Northland. |
| Strategically focus on attracting, nurturing, and evaluating a pipeline of promising investment opportunities that align with an impact framework. | <ul style="list-style-type: none">• Support and facilitate the development of new and enabling infrastructure such as renewable energy, digital connectivity, roads, rail, and water.• Connected with investment providers into the Region to help direct investment to the most impactful projects. |
| Actively engage in advocating for and securing substantial investments for the region, in collaboration with a range of different investment and delivery partners. | <ul style="list-style-type: none">• Credible and proactive voice for the region that is informing government funding options and influencing priorities.• Well informed on infrastructure challenges and opportunities in Te Tai Tokerau Northland.• Strongly connected at both regional and national levels, joining the dots to ensure equitable investment in infrastructure. |

Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland)

| Objectives | Activities |
|--|---|
| Support and facilitate adaptation and innovation in Northland's primary and associated manufacturing sectors to ensure the people and environment of Tai Tokerau can thrive into the future. | <ul style="list-style-type: none"> Facilitate adaptation and innovation in Northland's primary sector around land use optimisation through to commercialising new agri-business opportunities for domestic and export markets. Facilitate and enable proposals for commercialisation and value-added manufacturing investment locally. Support the Ngawha Innovation and Enterprise Park. Collaborative engagements across - central and local government, national and regionally based sector organisations; landowners and supply chain enablers. Advocate for world class food and fibre businesses to be based in and grow out of Te Tai Tokerau. |

Strategic priority 3 – Tourism and Destination Management

| Objectives | Activities |
|---|--|
| <p>Support Te Tai Tokerau's visitor industry through delivery of destination management and marketing activity that aims to better manage the impacts of visitation, improve the distribution of benefits and enhance our region's heritage, and culture.</p> <p>Position Te Tai Tokerau Northland within target markets as a desirable place to visit.</p> | <ul style="list-style-type: none"> Lead the Destination Management Plan (DMP) in partnership with relevant stakeholders, industry, iwi and hapū. Facilitate regional investment through sector collaboration groups, marketing the region nationally and internationally, and providing targeted business support for tourism operators. Play a key role in attracting direct investment into the region for infrastructure to support tourism and support the development of sustainable pathways for businesses operating in the region. Honour dual heritage and Māori story telling traditions by supporting stories told by those who have the right to tell them. A strong partnership approach With iwi, hapū, Māori tourism operators and landowners are the basis for growing this portion of the market. Improve regional dispersal, length of stay, expenditure, and the appeal of off-peak travel particularly through leverage of the Twin Coast Discovery programme as a region wide development framework for tourism. Co-ordinate, and where appropriate, lead the implementation of an Annual Regional Tactical Marketing Plan for destination marketing, in alignment with the direction of national tourism organisations and in partnership with the Te Tai Tokerau Northland tourism sector. |

Enabler 1 – Innovation and Enterprise

| Objectives | Activities |
|---|---|
| Support SME's and Start Ups who want to start or grow their business in Te Tai Tokerau Northland. | <ul style="list-style-type: none"> Work with government and other stakeholders to deliver funding, innovation, R&D and business support programmes into Te Tai Tokerau Northland. Contribute towards Te Tai Tokerau Northland's journey towards a more innovative, digital and technologically advanced environment that supports our core and developing industries. Deliver business advice effectively across the region to support innovation, capacity and capability development through incubation services and the Regional Business Partnership, New Zealand Trade & Enterprise, Callaghan Innovation and Business Mentors New Zealand. |

| Objectives | Activities |
|------------|---|
| | <ul style="list-style-type: none"> • Develop clusters, business networks or associations to take advantage of market development opportunities that leverage Te Tai Tokerau Northland's key sectors and comparative advantages. • Build and sharing specialist knowledge through a business events programme and providing opportunities to access a range of capital support mechanisms for Te Tai Tokerau Northland businesses. |

Enabler 2 – Advocacy and Brand

| Objectives | Activities |
|---|--|
| <p>Advocate for Te Tai Tokerau Northland to improve the economic well-being of the region, helping to support strong communities and environmental sustainability.</p> <p>Develop and improve the profile of economic development and of Northland Inc to ensure that Te Tai Tokerau Northland understands and values the efforts of Northland Inc.</p> | <ul style="list-style-type: none"> • Northland Inc is proactive and well informed on both the challenges and opportunities in Te Tai Tokerau and is acknowledged as regional leader in impactful economic development. • A respected voice for the region and a credible source for central and local government to understand the regional context and to prioritise investment, policy settings and decisions on key economic opportunities. • Uses powerful communications and a well-connected network to improve the reputation and visibility of the region while advocating for its needs. • Leads the implementation of the regions long-term Economic Development Strategy for Te Tai Tokerau (Te Rerenga). • Provides economic development intelligence and insights. • Assists with project management and delivery of economic response activities |

Enabler 3 - Māori Economic Development (“Āe Mārika”!)

| Objectives | Activities |
|--|---|
| <p>Assist strategic partners in the Māori Economic Development economy with their high impact Māori economic development projects across all levels, with a specific focus on improving capacity and capability of those with whom we partner with for delivery.</p> | <ul style="list-style-type: none"> • Support tangata whenua to develop and implement their own visions and economic development plans. • Partner with Māori organisations to deliver services to Māori businesses. • Connect into existing local and national Māori Economic Development activity and strategies that will support Te Tai Tokerau. • Engage and partner with iwi, hapū, marae and the Māori community, central government agencies and other entities supporting Māori Economic Development to advance their aspirations in economic development and enable investment, business growth and completion of economic development projects. • Work with, advocate for and support Māori businesses, trusts and entities with their aspirations for growth. • Build a competent team (Northland Inc and partners) that operates as Te Tiriti based partners to support iwi, hapū, whānau and communities in achieving their economic development goals. • Engage with MBIE on the continual improvement of the Regional Business Partners network delivery into the Māori economy. |

Enabler 4 – Environmental Sustainability

| Objectives | Activities |
|--|--|
| Help Te Tai Tokerau Northland businesses achieve environmental sustainability, particularly by reducing their emissions, through partnerships that provide support and practical programmes. | <ul style="list-style-type: none">• Support Te Tai Tokerau Northland businesses to meet climate adaptation targets set by central government through access to appropriate information and tools.• Partner to provide support to Northland businesses with practical programmes.• Use an environmental sustainability focus for all active projects.• Assessing the environmental aspirations of businesses and projects.• Utilise Te Ao Māori/Mātauranga Māori in environment/sustainability Kaupapa.• Have environmentally sustainable business practices within Northland Inc. |

Enabler 5 – Partnerships

| Objectives | Activities |
|--|--|
| Develop and nurture high trust partnerships across the region with those who have the capability to positively impact economic development outcomes across Te Tai Tokerau. | <ul style="list-style-type: none">• Develop and maintain high trust partnerships with stakeholders who impact economic development outcomes across Te Tai Tokerau.• Northland Inc is embedded within a network of relationships that bring capabilities and contributions to key projects with shared interests.• Partnership activity spread across central government, local government, business communities, investors and other stakeholders. |

Enabler 6 – Organisational Culture and Capability

| Objectives | Activities |
|---|--|
| Uphold an internal culture where our team are respectful and supportive of one another; our histories, our whānau, and our aspirations. | <ul style="list-style-type: none">• Have quality resource that supports capability uplift in staff skills.• Capability to deploy impact or surge capacity in times of crisis or emergency response and have a strong network of operational partners that can activate as opportunity or needs arise.• Well-connected across the region; understands our local economy and employs highly skilled networked people.• Attract, retain and grow appropriate talent aligned to our culture and capability needs.• Culture of being performance and outcome driven, encouraging professional development, and personal well-being. |

Key performance measures*

Strategic priority 1 – Investment and Infrastructure

| How we will measure | 2025/26 |
|---|---------|
| Number of inward delegations hosted | 3 |
| Number of high impact projects that are implemented (reporting by regional strategic sectors) | 4 |

* Key performance measures are not specifically set for Enablers 5 and 6 as these are covered by KPIS for other areas.

Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland)

| How we will measure | 2025/26 |
|---|---------|
| Projects assisted through stages of growth | 6 |
| Number of meaningful engagements and relationships with landowners, businesses, stakeholder that lead to and support positive outcomes | 88 |
| Number of businesses and landowners that as a result of engagement are exploring, developing, leading and delivering on change activity | 24 |

Strategic priority 3 – Tourism and Destination Management

| How we will measure | 2025/26 |
|---|---------|
| Number of destination promotion campaign initiatives to generate national exposure to the region (reporting will include number of businesses that are engaged in the campaign) | 1 |
| Number of Destination Management Plan initiatives completed in partnership with stakeholders | 6 |

Enabler 1 – Innovation and Enterprise

| How we will measure | 2025/26 |
|---|---------|
| Number of businesses engagements assisted (includes both one-to-one and one-to-some assistance and reporting by Territorial Authority and industry) | 250 |
| Proportion of those businesses assisted that are Māori (by Territorial Authority and industry) | 35% |
| Client satisfaction with businesses assistance provided by Northland Inc as measured by Net Promotor Score (NPS) | NPS>50 |

Enabler 2 – Advocacy and Brand

| How we will measure | 2025/26 |
|---|---------|
| Number of regional economic development updates or reports released | 6 |
| Number of media features that profile the region | 24 |
| Number of media activity that references Northland Inc | 52 |

Enabler 3 – Māori Economic Development (“Āe Mārika”!)

| How we will measure | 2025/26 |
|--|---------|
| Number of iwi/hapū groups and other Māori organisations, e.g. marae, land trusts, etc., actively supported | 20 |
| Proportion of Māori organisations that are satisfied with Northland Inc support | >85% |

Enabler 4 – Environmental Sustainability

| How we will measure | 2025/26 |
|---|---------|
| Number of businesses and organisations supported to improve their environmental sustainability | 30 |
| More Northland businesses taking action to reduce their emissions | 30 |
| Northland Inc is supporting businesses to meet climate adaptation targets set by central government | 30 |



NGĀ KŌRERO PŪTEA FINANCIAL INFORMATION

ANNUAL PLAN DISCLOSURE STATEMENT

For year ending 30 June 2026

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. Refer to the regulations for more information, including definitions of some of the terms used in this statement.

| Benchmark | Target | Planned | Met |
|--------------------------------|---|---------|-----|
| Rates affordability benchmarks | | | |
| Income | Rates will not exceed 90% of income | 83.08% | Yes |
| Increase | Increase will not exceed LGCI +13% which equals 15.9% for this year | 10.95% | Yes |
| Debt affordability benchmarks | Debt to not exceed 280% of revenue excluding capital income | 56.3% | Yes |
| Balanced budget benchmark | 100% | 122.77% | Yes |
| Essential services benchmark | 100% | 382% | Yes |
| Debt servicing benchmark | 10% | 3.23% | Yes |

Notes

Rates affordability benchmarks

For this benchmark, the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in council's LTP 2024-27. The limit is that rate income must not exceed 90% of revenue; and the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in Council's LTP 2024-27. The limit is that the increase will not be more than LGCI plus 13%.

Council meets the rates affordability benchmark if –

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increases for the year equal or are less than each quantified limit on rates increases.

Debt affordability benchmark

For this benchmark, Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in Council's LTP 2024-27. The limit is that debt will not be greater than 280% of revenue excluding capital revenue. Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Balanced budget benchmark

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

Essential services benchmark

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

Debt servicing benchmark

For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

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

NGĀ PŪRONGO MATAPAE AHUMONI

FORECAST FINANCIAL STATEMENTS

2025/26

Prospective statement of comprehensive revenue and expense

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--|--|--------------------------|-------------------------|
| Revenue | | | |
| 61,224 | Rates - General | 70,663 | 68,921 |
| 3,653 | Rates - Targeted Water | 3,987 | 4,489 |
| 42,958 | Rates - Targeted excluding water | 45,974 | 46,645 |
| 1,518 | Rates - penalties | 1,518 | 1,518 |
| 22,483 | Fines, fees and charges | 23,286 | 23,153 |
| 19,294 | Subsidies operational | 22,311 | 22,311 |
| 46,634 | Subsidies capital | 69,366 | 76,260 |
| 3,527 | Other income | 2,598 | 3,303 |
| 5,000 | Dividends | 5,000 | 5,000 |
| 206,291 | Total comprehensive revenue | 244,705 | 251,599 |
| | | | |
| Expenses | | | |
| 38,810 | Personnel costs | 39,426 | 42,282 |
| 53,611 | Depreciation and amortisation expense | 57,985 | 57,924 |
| 6,780 | Finance costs | 9,553 | 8,204 |
| 90,012 | Other expenses | 96,699 | 96,126 |
| 189,213 | Total operating expenses | 203,663 | 204,536 |
| | | | |
| 17,077 | Net operating surplus / (deficit) | 41,041 | 47,063 |
| | | | |
| Other comprehensive revenue and expenses | | | |
| | Surplus / (deficit) attributable to: | | |
| 17,077 | Far North District Council | 41,041 | 47,063 |
| | Items that will not be reclassified to surplus | | |
| 75,104 | Gains / (loss) on asset revaluations | 56,385 | 88,342 |
| 75,104 | Total other comprehensive revenue and expense | 56,385 | 88,342 |
| 92,181 | Total comprehensive revenue | 97,426 | 135,405 |

Prospective statement of changes in equity

| AR 2023/24 \$000s | Revised 2024/25 \$000s | | AP 2025/26 \$000s |
|-------------------------|------------------------------|----------------------------|-------------------------|
| 2,489,335 | 2,602,410 | Opening balance | 2,688,939 |
| 113,075 | 86,529 | Total comprehensive income | 135,405 |
| 2,602,410 | 2,688,939 | Closing balance | 2,824,344 |

Prospective statement of financial position

| LTP 2024/25 \$000s | | Revised 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|--------------------------------|--|------------------------------|----------------------------------|--------------------------|-------------------------|
| Public equity | | | | | |
| 1,145,191 | | 1,168,677 | Other reserves | 1,201,576 | 1,257,019 |
| 12,908 | | 5,830 | Restricted reserves | 12,908 | 5,830 |
| 1,489,023 | | 1,514,432 | Retained earnings | 1,530,064 | 1,561,495 |
| 2,647,121 | | 2,688,939 | Total public equity | 2,744,548 | 2,824,344 |
| | | | | | |
| Current assets | | | | | |
| 9,264 | | 5,028 | Cash and cash equivalents | 26,892 | 53,241 |
| 35,788 | | 45,381 | Trade and other receivables | 36,503 | 46,743 |
| 183 | | 138 | Inventories | 183 | 138 |
| 45,234 | | 50,548 | Total current assets | 63,578 | 100,122 |
| | | | | | |
| Non-current assets | | | | | |
| 2,126 | | 2,149 | Other financial assets | 2,126 | 2,149 |
| 467 | | 354 | Forestry | 472 | 357 |
| 23,689 | | 15,499 | Intangible assets | 26,739 | 19,284 |
| 18,000 | | 18,000 | Investments in subsidiaries | 18,000 | 18,000 |
| 2,819,268 | | 2,849,752 | Property, plant and equipment | 2,953,673 | 3,006,037 |
| 2,863,551 | | 2,885,754 | Total non-current assets | 3,001,010 | 3,045,827 |
| | | | | | |
| 2,908,785 | | 2,936,302 | Total assets | 3,064,588 | 3,145,949 |
| | | | | | |
| Current liabilities | | | | | |
| 34,483 | | 36,145 | Trade and other payables | 35,172 | 37,229 |
| 45,500 | | 11,000 | Borrowings | 40,000 | 63,000 |
| 9 | | 67 | Provisions | 16 | 219 |
| 2,825 | | 3,083 | Employee benefits | 2,881 | 3,175 |
| 82,817 | | 50,295 | Total current liabilities | 78,069 | 103,623 |
| | | | | | |
| (37,582) | | 253 | Working capital | (14,491) | (3,502) |
| | | | | | |
| Non-current liabilities | | | | | |
| 178,726 | | 195,675 | Borrowings | 241,859 | 216,808 |
| 121 | | 1,393 | Provisions | 113 | 1,174 |
| 178,847 | | 197,068 | Non-current liabilities | 241,972 | 217,982 |
| | | | | | |
| 261,663 | | 247,363 | Total liabilities | 320,041 | 321,605 |
| | | | | | |
| 2,647,121 | | 2,688,939 | Net assets | 2,744,548 | 2,824,344 |

Prospective statement of cash flows

| LTP 2024/25 \$000s | | LTP 2025/26 \$000s | AP 2025/26 \$000s |
|-----------------------------|--|--------------------------|-------------------------|
| Operating activities | | | |
| | Cash was provided from: | | |
| 120,284 | Rates | 133,654 | 132,925 |
| 83,542 | Other income | 108,901 | 113,994 |
| 5,111 | Interest and dividends | 5,111 | 5,319 |
| 208,937 | | 247,666 | 252,238 |
| | Cash was applied to: | | |
| 125,722 | Supply of goods, services and employees | 128,512 | 108,070 |
| 6,780 | Interest paid | 9,553 | 8,204 |
| 195 | Fringe Benefit Tax Paid | 196 | 154 |
| 132,697 | | 138,261 | 116,428 |
| 76,240 | Net cash inflows / (outflows) from operating activities | 109,405 | 135,810 |
| Financing activities | | | |
| | Cash was provided from: | | |
| 94,804 | Borrowing | 87,434 | 112,571 |
| 94,804 | | 87,434 | 112,571 |
| | Cash was applied to: | | |
| 13,089 | Borrowing | 16,827 | 16,109 |
| 13,089 | | 16,827 | 16,109 |
| 81,715 | Net cash inflows / (outflows) from financing activities | 70,607 | 96,462 |
| Investing activities | | | |
| | Cash was provided from: | | |
| | Cash was applied to: | | |
| 146,873 | Purchase and development of property, plant and equipment | 162,384 | 184,059 |
| 146,873 | | 162,384 | 184,059 |
| (146,873) | Net cash inflows / (outflows) from investing activities | (162,384) | (184,059) |
| 11,082 | Net increase / (decrease) in cash flows | 17,628 | 48,213 |
| Net cash position | | | |
| (1,819) | Cash and cash equivalents opening balance 1 July | 9,264 | 5,028 |
| 9,264 | Less cash and cash equivalents closing balance 30 June | 26,892 | 53,241 |
| 11,082 | Cash movements for the year | 17,628 | 48,213 |

Reserve Funds

| AR 2023/24 \$000s | | Revised 2024/25 \$000s | AP 2025/26 \$000s |
|-----------------------------|------------------------|------------------------------|-------------------------|
| Revaluation reserves | | | |
| 975,683 | Opening balance | 1,080,092 | 1,165,946 |
| 104,410 | Appropriations | 85,854 | 88,342 |
| 1,080,092 | Closing balance | 1,165,946 | 1,254,288 |

| | | | |
|--|------------------------|-----------|-----------|
| Fair value through equity reserve | | | |
| 34 | Opening balance | 34 | 34 |
| 34 | Closing balance | 34 | 34 |

| | | | |
|------------------------|------------------------|--------------|--------------|
| Capital reserve | | | |
| 2,697 | Opening balance | 2,697 | 2,697 |
| 2,697 | Closing balance | 2,697 | 2,697 |

| | | | |
|------------------------------|------------------------|----------------|----------------|
| General separate fund | | | |
| 2,186 | Opening balance | (1,319) | (1,319) |
| 30,651 | Appropriations | 104 | - |
| (34,156) | Withdrawals | (104) | - |
| (1,319) | Closing balance | (1,319) | (1,319) |

| | | | |
|---------------------|------------------------|--------------|--------------|
| Special fund | | | |
| 5,121 | Opening balance | 5,426 | 5,426 |
| 305 | Appropriations | - | - |
| 5,426 | Closing balance | 5,426 | 5,426 |

| | | | |
|---------------------------------|------------------------|------------|------------|
| Amenity development fund | | | |
| 458 | Opening balance | 517 | 517 |
| 109 | Appropriations | - | - |
| (50) | Withdrawals | - | - |
| 517 | Closing balance | 517 | 517 |

| | | | |
|--------------------------------|------------------------|------------|------------|
| Community services fund | | | |
| 5,141 | Opening balance | 591 | 591 |
| 14,075 | Appropriations | - | - |
| (18,624) | Withdrawals | - | - |
| 591 | Closing balance | 591 | 591 |

| | | | |
|----------------------------------|------------------------|-----------------|-----------------|
| Development contributions | | | |
| (16,942) | Opening balance | (16,934) | (16,934) |
| 8 | Appropriations | - | - |
| (16,934) | Closing balance | (16,934) | (16,934) |

| AR 2023/24 \$000s | | Revised 2024/25 \$000s | AP 2025/26 \$000s |
|--|------------------------|------------------------------|-------------------------|
| Open spaces development contributions | | | |
| (3,722) | Opening balance | (3,721) | (3,721) |
| 1 | Appropriations | - | - |
| (3,721) | Closing balance | (3,721) | (3,721) |

| | | | |
|------------------------------------|------------------------|------------|------------|
| Development Agreement Funds | | | |
| - | Opening balance | 615 | 615 |
| 615 | Appropriations | - | - |
| 615 | Closing balance | 615 | 615 |

| | | | |
|-----------------------------|------------------------|---------------|---------------|
| Depreciation reserve | | | |
| 94,056 | Opening balance | 99,474 | 83,070 |
| 33,281 | Appropriations | 53,569 | 57,891 |
| (27,862) | Withdrawals | (69,973) | (66,988) |
| 99,474 | Closing balance | 83,070 | 73,973 |

| | | | |
|--------------------------|-----------------------------|------------------|------------------|
| Retained earnings | | | |
| 1,420,935 | Opening balance | 1,423,622 | 1,440,700 |
| 2,687 | Retained earnings generated | 17,078 | 56,160 |
| 1,423,622 | Closing balance | 1,440,700 | 1,496,860 |

| | | | |
|--------------------------------|------------------------|---------------|---------------|
| Emergency event reserve | | | |
| 3,439 | Opening Balance | 11,069 | 11,069 |
| 10,952 | Appropriations | - | - |
| (3,323) | Withdrawals | - | - |
| 11,069 | Closing Balance | 11,069 | 11,069 |

| | | | |
|-------------------------------|------------------------|-----------|-----------|
| Mineral survey reserve | | | |
| 50 | Opening Balance | 50 | 50 |
| 50 | Closing Balance | 50 | 50 |

| | | | |
|----------------------------------|------------------------|------------|------------|
| Property disposal reserve | | | |
| 198 | Opening Balance | 198 | 198 |
| 198 | Closing Balance | 198 | 198 |

PŪRONGO AWENGA AHUMONI - REITI

FUNDING IMPACT STATEMENT - RATES

Rates for 2025/26

This portion of the Funding Impact Statement has been prepared in two parts:

- The first part outlines the rating methodologies and differentials which the council has used to set the rates for the 2025/26 rating years
- The second part outlines the rates for the 2025/26 year.

General Rate

The General Rate is set on the basis of land value to fund the councils’ general activities, to the extent those activities are not funded by targeted rates as some activities are funded by both general and targeted rates. This rate is set on a differential basis as described in the following table.

The General Rate differentials are generally based on the land use as defined by the council's Valuation Service Provider and included in the Rating Information Database. (Local Government (Rating) Act 2002, Sections 13(2)(b) & 14 & Schedule 2 Clause 1)

General Rate differential categories

| Differential | Basis | Description | Land use codes |
|--------------|--|--|---|
| General | 100% | These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council’s satisfaction that the actual use is not commercial.) | 00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 & 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial) |
| Commercial | 275% | These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land code use may be treated as commercial if the actual use of the entire rating unit is commercial in nature.) | 03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95,& 96 |
| Mixed Use | Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances the council may decide to split the rating unit into two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5)). | | |

The council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. – For more information, refer to the section 'Notes in relation to Land Use Differentials'.

Uniform Annual General Charge (UAGC)

The UAGC rate is set on each separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%.

The total of the UAGC and applicable uniform targeted rates for the 2025/26 year is 14.07%. (Refer Local Government (Rating) Act 2002, Section 15 and 21).

Roading Rate

The council has two targeted roading rates to fund a portion of the costs of its roading activities including sealed and unsealed roads, bridges, footpaths, cycleways, road safety, streetlights & signs and ferry.

A uniform targeted rate of a fixed amount of \$100 per rating unit (on every rateable rating unit) to

fund part of the costs of roading (Local Government (Rating) Act 2002 Sections 16 & 17 and Schedule 3 Clause 7).

A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform targeted roading rate. The remaining 90% is funded from the general rate. This rate is set on all rating units, on a differential basis according to land use as described in the following table. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 & Schedule 2 Clause 1 and Schedule 3 Clause 3)

Roading rate differentials are generally based on land use as defined by the council's valuation service provider and included in the RID. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories.

The roading rate differentials are:

Roading Rate differential categories

| Differential | Share | Description | Land use codes |
|-----------------|-------|--|---|
| Residential | 29% | Rating units which have residential land uses or are used primarily for residential purposes | 09, 90, 91, 92 & 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature) |
| Lifestyle | 20% | Rating units which have lifestyle land uses | 02 & 20 - 29 |
| Commercial | 7% | Rating units which have some form of commercial land use or are used primarily for commercial purposes | 03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature) |
| Industrial | 2% | Rating units which have some form of industrial land use or are used primarily for industrial purposes | 07 & 70 - 79 |
| Farming General | 16% | Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture | 01, 10, 12-14, 16, 19 |
| Horticulture | 1% | Rating units which have horticultural, market garden or other similar land uses | 15 |
| Dairy | 7% | Rating units which have dairy land uses | 11 |
| Forestry | 13% | Rating units which have forestry land uses but exclude land which is categorised under the Valuer General's Rules as indigenous forests or protected forests of any type | 17 |
| Mining / Quarry | 4% | Rating units which have mining or quarry land uses | 18 |
| Other | 1% | Rating units where the defined land use is inconsistent or cannot be determined | |

The council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more details, refer to the section 'Notes to Land Use Differentials'.

Ward Rate

A Targeted Ward Rate is set on the basis of a fixed amount assessed on every SUIP for each rating unit to fund urban, recreational and other local services and activities within the three wards of the district. (Refer to the rating area maps: **Far North Wards and Subdivisions**)

The Ward Rate is set on a differential basis according to the Ward in which the rating unit is located. (Local Government (Rating) Act 2002 Sections 16,17 and 18 & Schedule 2 Clause 6 and Schedule 3 Clause 7)

Ward Rate differential categories

| Differential | Basis | Description |
|-------------------------------|-------|---|
| Te Hiku Ward | 32% | All rating units within the Te Hiku Ward |
| Bay of Islands-Whangaroa Ward | 45% | All rating units within the Bay of Islands – Whangaroa Ward |
| Kaikohe-Hokianga Ward | 23% | All rating units within the Kaikohe-Hokianga Ward |

Stormwater Rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is a fixed amount per rating unit assessed differentially within the following

communities. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6). In addition, a uniform public good rate is to be charged per rating unit.

Stormwater rating areas (refer to the rating area maps on our website: **Rating area maps**)

| | | |
|----------------------|-------------------|--------------------|
| Ahipara | Awanui | East Coast* |
| Haruru Falls | Hihi | Houhora / Pukenui |
| Kaikohe | Kaimaumau | Kaitāia |
| Karikari communities | Kawakawa | Kerikeri / Waipapa |
| Kohukohu | Moerewa | Ngāwhā |
| Ōkaihau | Ōpononi / Ōmāpere | Ōpua / Ōkiato |
| Paihia / Te Haumi | Rāwene | Russell |
| Taupō Bay | Tauranga Bay | Whangaroa / Kāeo |

* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui, and was previously described as “Taipā”.

Stormwater Rate differential categories

| Differential | Basis | Description |
|--------------|-------|--|
| General | 50% | All rating units which are assessed the general rate – general differential |
| Commercial | 100% | All rating units which are assessed the general rate – commercial differential |

Stormwater public good rate

A fixed amount of \$10.00 on every rating unit in the district to recognise the benefit, directly or indirectly, from a stormwater network that provides protection from flooding.

Paihia Central Business District Development Rate

The council has set a targeted rate on a differential basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia central business area. The rated area includes rating rolls 00221, 00223, 00225 and 00227, but excludes any rating units in those rolls that were previously being

charged the Kerikeri Mainstreet rate – refer to the rating area map - [Map_4_Paihia_CBD_rating_area.pdf](#) (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

Paihia Central Business District Development Rate differential categories

| Differential | Basis | Description |
|--------------|----------|--|
| General | Per SUIP | All rating units which are assessed the General Rate – General Differential |
| Commercial | Per SUIP | All rating units which are assessed the General Rate – Commercial Differential |

Kaitiāia Business Improvement District Rate

This targeted rate is set to support the Kaitiāia Business Improvement District (KBID). The council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by this targeted rate. This rate is set on the basis of land value for all rating units which are assessed the general rate – commercial differential within the defined rating area within the Kaitiāia Township. Refer rating area maps. [Map_2_Kaitiāia_BID_rating_area.pdf](#) (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clauses 1 and 6 & Schedule 3 Clause 3)

BOI Recreation Centre Rate

The BOI Recreational Centre Rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained within rating rolls 400 to 499. Refer rating area maps for details of the rating area. [Map_5_Bay_of_Islands_Recreation_Centre_rating_area.pdf](#) (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clause 6 & Schedule 3 Clause 7)

Sewerage Rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme.

The council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs is funded on the basis of a district-wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

Capital Rates (Set on a scheme-by-scheme basis)

Capital differential rate: Capital rates are set on a scheme-by-scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the district's 16 separate sewerage schemes set out below. These rates are set differentially on the basis of the provision or availability of service as set out below. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clauses 5 and 6 & Schedule 3 Clauses 7)

Sewerage schemes - refer to the rating area maps Property - 3Water Services

| | | | | | | | |
|----------|-------------|--------|-----------|---------|---------------------|-----------|-------------|
| Ahipara | East Coast* | Hihi | Kāeo | Kaikohe | Kaitiāia and Awanui | Kawakawa | Kohukohu |
| Kerikeri | Ōpononi | Paihia | Rangiputa | Rāwene | Russell | Whangaroa | Whatuwhiwhi |

* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Sewerage Capital Rate differential categories

| Differential | Basis | Description |
|--------------|-------|--|
| Connected | 100% | Per SUIP connected, either directly or indirectly, to any of the District's public reticulated wastewater disposal systems. |
| Available | 100% | Per RATING UNIT that is capable of being connected to a public reticulated wastewater disposal system, but is not connected ¹ |

Additional Pan Rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)²

Sewerage public good rate

A fixed amount of \$15.00 on every rating unit in the district to recognise that those who are not connected to a scheme still benefit from reticulated systems.

Operating Rates (Set on a district-wide basis)

Operating Rate: The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clause 5 & Schedule 3 Clause 7)

Additional Pan Rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)²

Notes:

- For the sake of clarity, SUIPS which are connected to any of the District's sewerage rating areas will be assessed for both the capital and operating rates.
- Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for the capital and operating rates. They will be liable for the public good rate.

Water Rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. The council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district-wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

Capital Rates (Set on a scheme-by-scheme basis)

Differential Rate: A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes as set out on the next page.

These rates are set differentially on the basis of the provision or availability of service. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clause 5 & Schedule 3 Clause 7)

1. Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and the council will allow the rating unit to connect.
2. In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

Water Capital Rate differential categories - Refer to the rating area maps **Property - 3Water Services**

| Differential | Basis | Description |
|--------------|-------|---|
| Connected | 100% | Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems. |
| Available | 100% | Per RATING UNIT that is capable of being connected to a public reticulated water supply system, but is not connected ³ |

Water public good rate

A fixed amount of \$15.00 on every rating unit in the district to recognise that those who are not connected to a scheme still benefit from reticulated systems.

Operating Rates (Set on a district-wide basis)

Operating Rate: This is a targeted rate set for water supply based on the volume of water supplied.

This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 19)

Non-metered Rate: The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 clause 5 & Schedule 3 Clauses 7, 8 & 9)

Notes:

- For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.
- Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for the capital or operating rates. They will be liable for the public good rate.

Land Drainage Rates

There are four land drainage rating areas in the Far North District all located in the northern part of the Te Hiku ward. The council may set drainage rates on all rateable land in the relevant drainage areas.

Kaitāia drainage area

A targeted rate is set to fund land drainage in the Kaitāia drainage area to be assessed on the basis of a uniform rate per hectare of land area within each rating unit located within the Drainage Rating Area. Refer rating area maps on our website for details of the rating area [Map_6_Kaitaia_drainage_rating_area.pdf](#) (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Kaikino drainage area

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area. [Map_7_Northern_drainage_rating_area.pdf](#). This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Motutangi drainage area

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area. [Map_7_Northern_drainage_rating_area.pdf](#). This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Waiharara drainage area

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the

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

valuation record for each rating unit. Refer rating area maps on or website for details of the rating area. [Map_7_Northern_drainage_rating_area.pdf](#). This rate is assessed as a rate per hectare of land

within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Drainage Rate differential categories

| Differential | Basis | Description |
|---------------------|-------|---|
| Differential area A | 100% | All rating units or parts of rating units located within the defined Differential Rating area A |
| Differential area B | 50% | All rating units or parts of rating units located within the defined Differential Rating area B |
| Differential area C | 17% | All rating units or parts of rating units located within the defined Differential Rating area C |

Notes in relation to land use differentials

Notwithstanding the above, the council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code.

The council also reserves the right to apply a different differential to any SUIP if it can be demonstrated, to its satisfaction, that the actual use of that part differs from that described by the current land use code for the entire rating unit.

For the council to be able to apply two or more differentials to a single rating unit the area of the land that is used for each purpose must be capable of clear definition and separate valuation.

In some instances, there may be two or more different uses taking place on the rating unit, but it is not possible or practical to define the areas separately. In those instances, the differential category will be based on the 'highest and best use' applied by the council's Valuation Service Provider and the rates are set accordingly.

Where the area of the land used for the different purpose is only minimal or cannot be separately defined, the council reserves the right not to assess that part using a different differential.

In every instance where the council proposes to change the differential on a rating unit from one category to another category it will consult with the owner concerned and give them the opportunity to lodge an objection to that proposal.

Where any rating unit or SUIP would normally be subject to a Commercial Differential but complies with one or more of the exceptions set out below, that rating unit will be subject to the General Rate general differential.

- Where the rating unit or part thereof is in receipt of a remission of rates pursuant to a policy adopted by the council and is not used for private pecuniary profit and is not subject to an alcohol license
- Where the rating unit is used solely for the purposes of providing private rental accommodation.
This exclusion does not include properties such as hotels, motels or other forms of visitor accommodation except for bed and breakfast establishments, home or farm stay operations or similar accommodation providers where less than six bedrooms are provided for guest accommodation.
- Such properties will, however, be subject to any additional sewerage charges where additional toilets are provided for guest use, for example ensuite facilities.
- Where the rating unit or part thereof is a retirement unit subject to an occupation rights agreements under section 27 of the Retirement Village Act 2003

Schedule of Rates for 2025/26

Set out in the following tables are the indicative rates for the 2025/26 rating years. For comparison purposes the rates for the 2024/25 rating year are also shown. Please note all rates include GST.

Notes:

1. Per SUIP – Separately Used or Inhabited Part of a rating unit
2. Per sub pan – per subsequent pan or additional pan

| | | Rates 2025/26 | | |
|--------------------------------------|-----------------------|----------------|--------------|-----------------------|
| Rate | Basis of Assessment | Rate (GST Inc) | Total Rate | Rates 2024/25 GST Inc |
| General Rates | | | | |
| Uniform Annual General Charge | Per SUIP ¹ | \$450.00 | \$17,377,200 | \$450.00 |
| General Differential | Per \$ of land value | \$0.0033654 | \$56,425,590 | \$0.0029344 |
| Commercial Differential | Per \$ of land value | \$0.0092549 | \$7,975,855 | \$0.0080696 |
| Targeted Ward Service Rate | | | | |
| BOI - Whangaroa ward Differential | Per SUIP | \$485.60 | \$8,763,623 | \$447.50 |
| Kaikohe - Hokianga ward Differential | Per SUIP | \$584.10 | \$4,488,224 | \$559.10 |
| Te Hiku ward Differential | Per SUIP | \$497.10 | \$6,405,631 | \$425.90 |
| Targeted Rooding Rates | | | | |
| Uniform Rooding Rate | Per SUIP | \$100.00 | \$3,861,600 | \$100.00 |
| Rooding Differential Rate | | | | |
| Residential | Per \$ of land value | \$0.0000954 | \$721,773 | \$0.0000816 |
| Lifestyle | Per \$ of land value | \$0.0001052 | \$497,775 | \$0.0000898 |
| Farming General | Per \$ of land value | \$0.0001309 | \$398,220 | \$0.0001112 |
| Horticulture | Per \$ of land value | \$0.0000807 | \$24,889 | \$0.0000678 |
| Dairy | Per \$ of land value | \$0.0002244 | \$174,221 | \$0.0001872 |
| Forestry | Per \$ of land value | \$0.0016441 | \$323,554 | \$0.0013942 |
| Commercial | Per \$ of land value | \$0.0002666 | \$174,221 | \$0.0002272 |
| Industrial | Per \$ of land value | \$0.0002265 | \$49,777 | \$0.0001986 |
| Mining / Quarry | Per \$ of land value | \$0.0092693 | \$99,555 | \$0.0078519 |
| Other | Per \$ of land value | \$0.0002052 | \$24,889 | \$0.0001736 |
| Stormwater Targeted Rates | | | | |
| Stormwater Differential Rate | | | | |
| Commercial Differential | Per land use | \$375.00 | \$564,750 | \$375.00 |
| General Differential | Per land use | \$187.50 | \$2,698,688 | \$187.50 |
| Stormwater Public Good Rate | | | | |
| Uniform Charge | Per rating unit | \$10.00 | \$349,305 | \$10.00 |
| Targeted Development Rates | | | | |
| Paihia CBD Development Rate | | | | |
| General Differential | Per SUIP | \$18.00 | \$38,223 | \$18.00 |
| Commercial Differential | Per SUIP | \$56.00 | \$19,376 | \$56.00 |
| Kaitiāia BID Rate | | | | |
| Kaitiāia BID Rate | Per \$ of land value | \$0.0007369 | \$57,500 | \$0.0007578 |
| BOI Recreation Centre rate | | | | |
| Uniform Targeted Rate | Per SUIP | \$5.00 | \$24,275 | \$5.00 |

| | | Rates 2025/26 | | |
|-------------------------|--------------------------|----------------|-------------|-----------------------|
| Rate | Basis of Assessment | Rate (GST Inc) | Total Rate | Rates 2024/25 GST Inc |
| Sewerage Targeted Rates | | | | |
| Sewerage Capital Rates | | | | |
| Ahipara | | | | |
| Connected | Per SUIP | \$344.07 | \$195,432 | \$348.16 |
| Availability | Per rating unit | \$344.07 | \$38,192 | \$348.16 |
| Additional pans | Per sub pan ² | \$206.44 | \$11,767 | \$208.90 |
| East Coast* | | | | |
| Connected | Per SUIP | \$320.26 | \$515,298 | \$311.40 |
| Availability | Per rating unit | \$320.26 | \$123,620 | \$311.40 |
| Additional pans | Per sub pan | \$192.16 | \$28,632 | \$186.84 |
| Hihi | | | | |
| Connected | Per SUIP | \$1,302.32 | \$210,976 | \$1,307.93 |
| Availability | Per rating unit | \$1,302.32 | \$29,953 | \$1,307.93 |
| Additional pans | Per sub pan | \$781.39 | \$5,470 | \$784.76 |
| Kāeo | | | | |
| Connected | Per SUIP | \$762.14 | \$131,850 | \$706.47 |
| Availability | Per rating unit | \$762.14 | \$14,481 | \$706.47 |
| Additional pans | Per sub pan | \$457.28 | \$38,412 | \$423.88 |
| Kaikohe | | | | |
| Connected | Per SUIP | \$247.16 | \$428,328 | \$153.75 |
| Availability | Per rating unit | \$247.16 | \$16,065 | \$153.75 |
| Additional pans | Per sub pan | \$148.30 | \$116,416 | \$92.25 |
| Kaitiāia & Awanui | | | | |
| Connected | Per SUIP | \$464.60 | \$1,211,212 | \$276.96 |
| Availability | Per rating unit | \$464.60 | \$59,933 | \$276.96 |
| Additional pans | Per sub pan | \$278.76 | \$238,061 | \$166.18 |
| Kawakawa | | | | |
| Connected | Per SUIP | \$598.61 | \$347,792 | \$456.20 |
| Availability | Per rating unit | \$598.61 | \$7,782 | \$456.20 |
| Additional pans | Per sub pan | \$359.17 | \$62,496 | \$273.72 |
| Kerikeri | | | | |
| Connected | Per SUIP | \$628.31 | \$1,181,223 | \$666.23 |
| Availability | Per rating unit | \$628.31 | \$97,388 | \$666.23 |
| Additional pans | Per sub pan | \$376.99 | \$165,122 | \$399.74 |
| Kohukohu | | | | |
| Connected | Per SUIP | \$1,079.28 | \$94,977 | \$706.75 |
| Availability | Per rating unit | \$1,079.28 | \$10,793 | \$706.75 |
| Additional pans | Per sub pan | \$647.57 | \$10,361 | \$424.05 |
| Ōpononi | | | | |
| Connected | Per SUIP | \$265.38 | \$109,602 | \$366.41 |
| Availability | Per rating unit | \$265.38 | \$24,150 | \$366.41 |
| Additional pans | Per sub pan | \$159.23 | \$14,649 | \$219.85 |
| Paihia | | | | |
| Connected | Per SUIP | \$520.41 | \$1,113,677 | \$450.82 |
| Availability | Per rating unit | \$520.41 | \$106,164 | \$450.82 |
| Additional pans | Per sub pan | \$312.25 | \$384,068 | \$270.49 |
| Rangiputa | | | | |
| Connected | Per SUIP | \$280.05 | \$29,965 | \$243.76 |
| Availability | Per rating unit | \$280.05 | \$4,481 | \$243.76 |
| Additional pans | Per sub pan | \$168.03 | \$672 | \$146.26 |

| | | Rates 2025/26 | | |
|-----------------------------------|---------------------|----------------|--------------|-----------------------|
| Rate | Basis of Assessment | Rate (GST Inc) | Total Rate | Rates 2024/25 GST Inc |
| Rāwene | | | | |
| Connected | Per SUIP | \$524.00 | \$126,284 | \$434.18 |
| Availability | Per rating unit | \$524.00 | \$15,196 | \$434.18 |
| Additional pans | Per sub pan | \$314.40 | \$14,777 | \$260.51 |
| Russell | | | | |
| Connected | Per SUIP | \$555.69 | \$336,751 | \$468.80 |
| Availability | Per rating unit | \$555.69 | \$75,018 | \$468.80 |
| Additional pans | Per sub pan | \$333.42 | \$48,679 | \$281.28 |
| Whangaroa | | | | |
| Connected | Per SUIP | \$807.56 | \$11,306 | \$673.09 |
| Availability | Per rating unit | \$807.56 | \$4,038 | \$673.09 |
| Additional pans | Per sub pan | \$484.54 | \$5,330 | \$403.85 |
| Whatuwhiwhi | | | | |
| Connected | Per SUIP | \$399.88 | \$329,501 | \$387.49 |
| Availability | Per rating unit | \$399.88 | \$133,960 | \$387.49 |
| Additional pans | Per sub pan | \$239.93 | \$4,319 | \$232.49 |
| Sewerage Public Good Rate | | | | |
| Uniform charge | Per rating unit | \$15.00 | \$523,958 | \$15.00 |
| Sewerage Operating Rate | | | | |
| Connected Rate (All Schemes) | Per SUIP | \$917.06 | \$12,605,842 | \$867.00 |
| Subsequent Pan Rate (All Schemes) | Per sub pan | \$550.23 | \$2,262,559 | \$520.20 |
| Water targeted rates | | | | |
| Water capital rates | | | | |
| Kaikohe | | | | |
| Connected | Per SUIP | \$399.92 | \$771,846 | \$347.41 |
| Availability | Per rating unit | \$399.92 | \$21,196 | \$347.41 |
| Kaitiāia | | | | |
| Connected | Per SUIP | \$538.76 | \$1,400,776 | \$287.89 |
| Availability | Per rating unit | \$538.76 | \$46,333 | \$287.89 |
| Kawakawa | | | | |
| Connected | Per SUIP | \$468.18 | \$546,366 | \$367.61 |
| Availability | Per rating unit | \$468.18 | \$14,514 | \$367.61 |
| Kerikeri | | | | |
| Connected | Per SUIP | \$238.15 | \$712,069 | \$229.14 |
| Availability | Per rating unit | \$238.15 | \$39,295 | \$229.14 |
| Ōkaihau | | | | |
| Connected | Per SUIP | \$410.99 | \$76,033 | \$407.92 |
| Availability | Per rating unit | \$410.99 | \$5,754 | \$407.92 |
| Ōmāpere/Ōpononi | | | | |
| Connected | Per SUIP | \$681.73 | \$288,372 | \$613.16 |
| Availability | Per rating unit | \$681.73 | \$47,039 | \$613.16 |
| Paihia | | | | |
| Connected | Per SUIP | \$242.33 | \$535,307 | \$239.40 |
| Availability | Per rating unit | \$242.33 | \$21,325 | \$239.40 |
| Rāwene | | | | |
| Connected | Per SUIP | \$266.94 | \$87,823 | \$290.51 |
| Availability | Per rating unit | \$266.94 | \$4,538 | \$290.51 |

| Rates 2025/26 | | | | |
|--------------------------------|---------------------|----------------|--------------|-----------------------|
| Rate | Basis of Assessment | Rate (GST Inc) | Total Rate | Rates 2024/25 GST Inc |
| Water public good rate | | | | |
| Uniform charge | Per rating unit | \$15.00 | \$523,958 | \$15.00 |
| Water operating rates | | | | |
| Water by meter rates | | | | |
| Potable water | Per M ³ | \$4.62 | \$10,512,947 | \$4.40 |
| Non-potable water | Per M ³ | \$3.00 | \$3,002 | \$2.86 |
| Non-metered rates | | | | |
| Non-metered potable rate | Per SUIP | \$1,527.92 | \$90,147 | \$1,395.21 |
| Non-metered non-potable rate | Per SUIP | \$1,123.84 | \$0.00 | \$1,009.96 |
| Drainage targeted rates | | | | |
| Kaitiāia drainage area | Per Ha of land area | \$13.00 | \$118,462 | \$12.47 |
| Kaikino drainage area | | | | |
| Kaikino A | Per Ha of land area | \$7.64 | \$2,870 | \$11.46 |
| Kaikino B | Per Ha of land area | \$3.82 | \$1,438 | \$5.73 |
| Kaikino C | Per Ha of land area | \$1.28 | \$1,677 | \$1.91 |
| Motutangi drainage area | | | | |
| Motutangi A | Per Ha of land area | \$32.05 | \$15,277 | \$0.00 |
| Motutangi B | Per Ha of land area | \$16.03 | \$7,985 | \$0.00 |
| Motutangi C | Per Ha of land area | \$5.35 | \$8,354 | \$0.00 |
| Waiharara drainage area | | | | |
| Waiharara A | Per Ha of land area | \$8.21 | \$1,182 | \$20.96 |
| Waiharara B | Per Ha of land area | \$4.11 | \$3,192 | \$10.48 |
| Waiharara C | Per Ha of land area | \$1.37 | \$732 | \$3.50 |

Notes:

1. Per SUIP - Separately Used or Inhabited Part of a rating unit

2. Per sub pan - per subsequent pan or additional pan

* East Coast area includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Example of rates on different land values

Set out below are examples shown for the average rates on different land uses and property values across the District.

| Land Values | General Rates | UAGC | Road UAGC | Roading Rate | Ward Rate Average | Public Good Rate | Wastewater Average | Water Average (Excluding Usage) | Rates 2025/26 | LTP 2024/25 |
|----------------------------|---------------|-------|-----------|--------------|-------------------|------------------|--------------------|---------------------------------|---------------|-------------|
| Residential | | | | | | | | | | |
| 100,000 | \$337 | \$450 | \$100 | \$10 | \$509 | \$40 | \$1,381 | \$373 | \$3,199 | \$2,913 |
| 250,000 | \$841 | \$450 | \$100 | \$24 | \$509 | \$40 | \$1,381 | \$373 | \$3,718 | \$3,365 |
| 500,000 | \$1,683 | \$450 | \$100 | \$48 | \$509 | \$40 | \$1,381 | \$373 | \$4,584 | \$4,119 |
| 750,000 | \$2,524 | \$450 | \$100 | \$72 | \$509 | \$40 | \$1,381 | \$373 | \$5,449 | \$4,873 |
| 1,000,000 | \$3,365 | \$450 | \$100 | \$95 | \$509 | \$40 | \$1,381 | \$373 | \$6,314 | \$5,627 |
| Rural and Lifestyle | | | | | | | | | | |
| 100,000 | \$337 | \$450 | \$100 | \$11 | \$509 | \$40 | - | - | \$1,446 | \$1,355 |
| 250,000 | \$841 | \$450 | \$100 | \$26 | \$509 | \$40 | - | - | \$1,967 | \$1,809 |
| 500,000 | \$1,683 | \$450 | \$100 | \$53 | \$509 | \$40 | - | - | \$2,834 | \$2,565 |
| 750,000 | \$2,524 | \$450 | \$100 | \$79 | \$509 | \$40 | - | - | \$3,702 | \$3,321 |
| 1,000,000 | \$3,365 | \$450 | \$100 | \$105 | \$509 | \$40 | - | - | \$4,570 | \$4,077 |
| Commercial | | | | | | | | | | |
| 100,000 | \$925 | \$450 | \$100 | \$27 | \$509 | \$40 | \$1,381 | \$373 | \$3,805 | \$3,441 |
| 250,000 | \$2,314 | \$450 | \$100 | \$67 | \$509 | \$40 | \$1,381 | \$373 | \$5,234 | \$4,686 |
| 500,000 | \$4,627 | \$450 | \$100 | \$133 | \$509 | \$40 | \$1,381 | \$373 | \$7,614 | \$6,760 |
| 750,000 | \$6,941 | \$450 | \$100 | \$200 | \$509 | \$40 | \$1,381 | \$373 | \$9,994 | \$8,834 |
| 1,000,000 | \$9,255 | \$450 | \$100 | \$267 | \$509 | \$40 | \$1,381 | \$373 | \$12,375 | \$10,908 |

Notes:

1. Land values are indicative amounts only.
2. Public good rate is for sewage, water and stormwater.

Other Rating Policy Statements

Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires the council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

The number of rating units at 30 June 2025 was 40,045 as per the QV Valuation website which includes non-rateable units of approximately 5,114.

The land and capital values of these units was:

| | |
|---------------|------------------|
| Land value | \$18,688,512,885 |
| Capital value | \$33,490,771,335 |

Definition of a Separately Used or Inhabited Part of a Rating Unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased on a rating unit basis
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling
- A residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet/bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual offices or premises of business partners.

Postponement charges

Pursuant to the Local Government (Rating) 2002 Act the council will charge a postponement fee on all rates that are postponed under any of its postponement policies. The postponement fees are as follows:

- Establishment fee: includes legal costs, and production of documents for registering statutory land charge (includes LINZ fee) \$308.00
- Annual administration fee for maintaining rates postponement \$51.00.

Financing fee on all postponements: Currently set at 4.18% pa but may vary to match the council's average cost of funds.

At the council's discretion all these fees may be added to the total postponement balance.

Payment of Rates

Rates

With the exception of water by meter charges, the council will charge the rates for the 2025/26 rating year by way of four instalments.

Each instalment must be paid on or before the due dates set out in the following table. Any rates paid after the due date will become liable for penalties (See Penalties on Rates).

Rate instalment dates

| Instalment | Due date | Penalty date |
|------------|------------------|------------------|
| One | 20 August 2025 | 27 August 2025 |
| Two | 20 November 2025 | 27 November 2025 |
| Three | 20 February 2026 | 27 February 2026 |
| Four | 20 May 2026 | 27 May 2026 |

Water by meter

Water meters are read on a six-month cycle and are payable on the 20th of the month following the issue of the invoice as follows:

| Scheme | 1st invoice | Due date | Penalty date | 2nd invoice | Due date | Penalty date |
|-------------------|-------------|------------|--------------|-------------|------------|--------------|
| Kaikohe | Nov 2025 | 22/12/2025 | 29/12/2025 | May 2026 | 22/06/2026 | 29/06/2026 |
| Kaitiāia | Aug 2025 | 22/09/2025 | 29/09/2025 | Feb 2026 | 20/03/2026 | 27/03/2026 |
| Kawakawa | Jul 2025 | 20/08/2025 | 27/08/2025 | Jan 2026 | 20/02/2026 | 27/02/2026 |
| Kerikeri | Sep 2025 | 20/10/2025 | 27/10/2025 | Mar 2026 | 20/04/2026 | 27/04/2026 |
| Ōkaihau | Jul 2025 | 20/08/2025 | 27/08/2025 | Jan 2026 | 20/02/2026 | 27/02/2026 |
| Ōmāpere / Ōpononi | Jul 2025 | 20/08/2025 | 27/08/2025 | Jan 2026 | 20/02/2026 | 27/02/2026 |
| Paihia | Oct 2025 | 20/11/2025 | 27/11/2025 | Apr 2026 | 20/05/2026 | 27/05/2026 |
| Rāwene | Jul 2025 | 20/08/2025 | 27/08/2025 | Jan 2026 | 20/02/2026 | 27/02/2026 |

Penalties on Rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates.

Pursuant to sections 57 and 58 of the Act, the council will impose the following penalties:

- A ten per cent (10%) penalty on any portion of each instalment of rates assessed in the 2025/26 financial year that is not paid on or by the due date for payment, as listed above.

Penalties on Water by Meter Rates

A ten per cent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27th day of the month in which the invoice was due.

Rating Area maps

For rating area maps, please see the links and references provided throughout this section.

WHAKAPĀ MAI | CONTACT US

TE KAUNIHERA O TE HIKU O TE IKA
FAR NORTH DISTRICT COUNCIL

www.fndc.govt.nz

Helpdesk Telephone (09) 401 5200
Freephone 0800 920 029

POSTAL ADDRESS
Far North District Council
Private Bag 752
Memorial Ave
Kaikohe

HEADQUARTERS
Far North District Council
5 Memorial Ave
Kaikohe

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