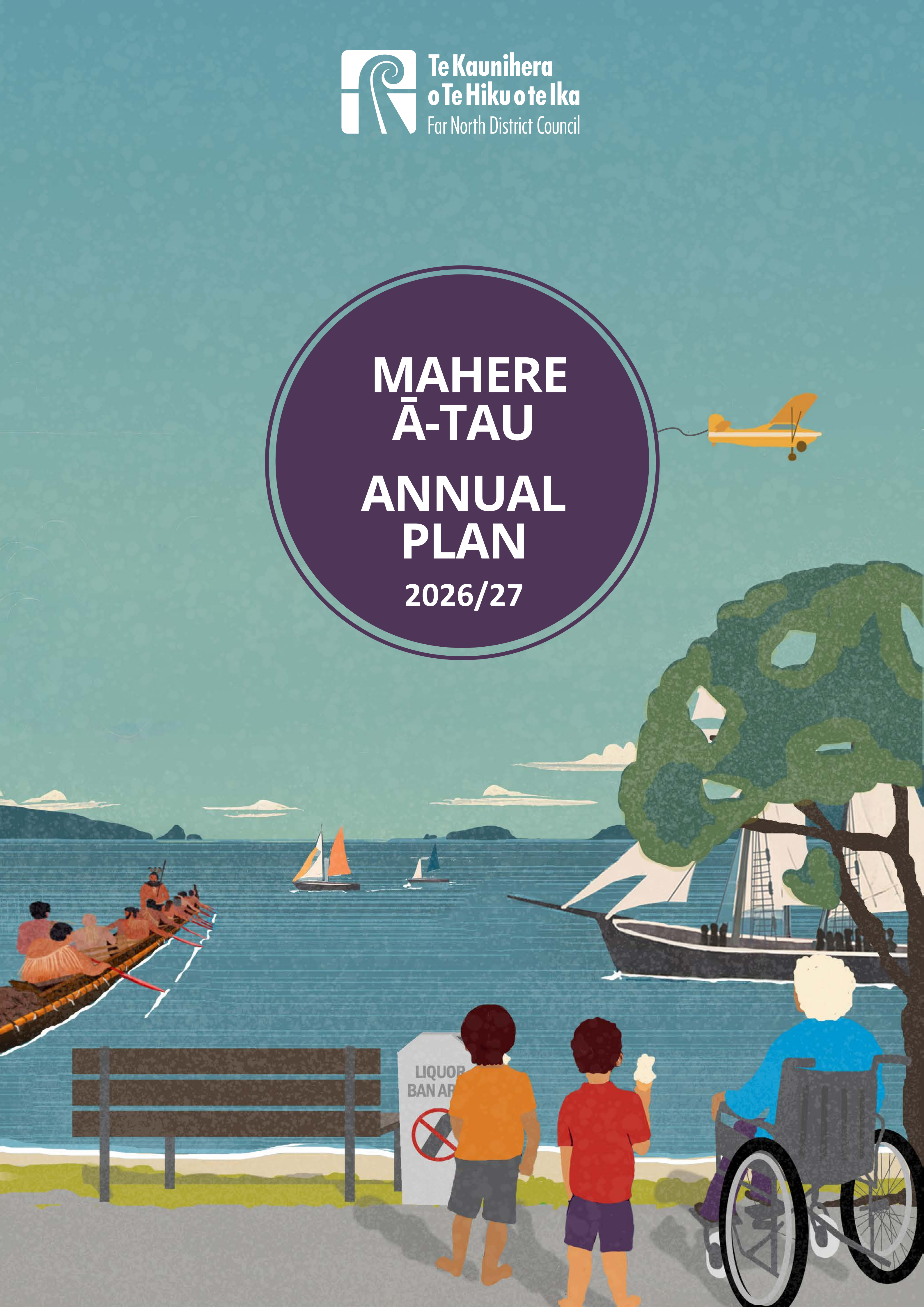
Te Kaunihera o Te Hiku o te Ika
Far North District Council

MAHERE Ā-TAU
ANNUAL PLAN
2026/27



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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

Pēnei me te nuinga o Aoteroa, e ākinga ana Te Hiku o te ika e ngā ngaru nui o te wā, arā ko te pakanga ki tāwāhi me te hekenga ōhanga, tae atu ki te pikinga tonutanga o te utu noho me te horo o ngā tono ki te whakahou i ngā kāwanatanga ā-rohe. Ko tā mātou he aro pū ki ēnei wero, kia eke ki te waka, kia haere tahi tātou i runga i ngā wai, kia ārahina ki ngā āheinga e pupū ake ana.

Ko te Mahere ā-Tau 2026/27 tō tātou punga i ngā hūkerikeri o te wā. Māna e ū tonu ai tātou ki ngā take matua ki tō tātou hapori – arā, ko te whatunga rori pakari, te tuku ratonga matua, me te pupuru tonu ki te utu iti e āhei ana ki ngā kaiutu reiti.

Ehara tēnei i te mahi māmā. Ko ngā whakahoutanga e tūtohua nei mō te kāwanatanga ā-rohe, tae atu ki te whakakotahi pea i ngā kaunihera o Te Tai Tokerau, e whakapiki ana i ngā kawenga kei runga i ngā kaunihera puta noa i te rohe. E aro nui ana mātou ki te whakamōhio atu i a koutou i a mātou e whakatutuki ana i te poto o te wā i whakaritea ai e te Kāwanatanga Matua. Ahakoa, kāore anō kia whakatauria te āhua whakamutunga o ēnei whakahoutanga, e mōhiotia ana te rerekētanga o te āhua o ngā kaunihera o Te Tai Tokerau ā te tau 2028. Ko tētahi mea kāhore e panonitia, ko te kaha o te pupuri tonu i tētahi reo ā-rohe mō ō tātou hapori. Ka whakapau kaha mātou kia noho ko Te Hiku o te Ika hei pou matua ki te waihanga i te huarahi hei whai ā muri ake nei.

Hei wāhanga ki ngā whakahoutanga e tautohua nei mō te kāwanatanga ā-rohe, me arotake ētahi o ngā huarahi e tuku ai mātou i ngā ratonga, tae atu ki te whakakapi i te *Ture Whakahaere Rawa*, me te whakatūnga o tētahi ohu o Te Tai Tokerau whānui e whakahaerehia ana e te kaunihera (*CCO*) hei tuku i ngā ratonga wai inu me te wai para. Me whai whakaaro ēnei whakahoutanga i roto i te Mahere ā-Tau me te Mahere Pae Tawhiti tekau tau e whai ake nei.

Kua kite te ao i ngā kaupapa nunui, whānui hoki kua pā mai nō tā tātou Mahere Roa (LTP) whakamutunga, tae atu ki ngā tūraru hinu o te ao, me ngā āhuarangi kino e pāngia tonutia nei ki Aotearoa. Kua pāngia kinohia ngā pūkoro o ngā tāngata katoa o Aotearoa ki te hinu pāhekeheke, kua whakararua ngā pakihi ā-rohe, ā, kua kake hoki ngā utu mō ngā kaikirimana. He wā pakeke tēnei ki a tātou katoa.

I tēnei tau pūtea ka whakatutuki mātou i tā mātou i oati ai e toru tau ki muri – arā, ko te pikinga toharite o ngā reiti e 6.7 paihēneti**.** E mōhio ana mātou ki te tokomaha e noho taimaha ana, ā, e hiahia ana kia heke iho ngā reiti. Heoi anō, e taea ai te whakaheke ngā reiti, me whakatau kia whakaiti i ētahi o ngā ratonga. Mā te whakapūmau anake i aua momo panitanga mā roto i tā tātou Mahere Roa. Ā muri mai i tēnei tau tīmata ai ki te whakawhiti kōrero ki a koutou mō ngā huarahi e tutuki ai ngā whāinga.

I tēnei wā tonu, anei ngā mahi e kōkirihia ana:

- te whakapakari i te manawaroa o te whatunga rori, mā te aro ki ngā tūāpapa o te whatunga rori
- te whakakaha i te whakaritenga o Te Whakamaru Ohotata
- te whakahokinga o te Kaupapa Here Utu Whakawhanake (Development Contributions Policy), kia utu ai te tupu i tōna ake tupu
- te whakatutuki i tētahi whakahoutanga nui ki ngā pūnaha wai inu me te wai para hei tautoko i te tupu o Kaikohe (me te takoha e $16 miriona a te Kaunihera)
- te hanganga o tētahi whare hapori me te whakepukapuka, e $14.6 te wāriu, mō Te Tai Tokerau whānui ki Kaikohe
- te whakakotahi o ngā whare pukapuka me ngā pokapū ratonga kia pai ake, kia whakaitihia hoki o te tāruarua
- te whakapiki ake o ngā ratonga rēhita kurī mā te mahi ngātahi me te SPCA ki te whakahaere i tētahi kaupapa whakakore uri kurī, me te tuku i ētahi atu ratonga tāpiri kore utu.

Kei ngā whārangi e whai ake nei ngā kōrero whānui mō ngā kaupapa e whakatutukihia ana e mātou.

Tēnā koe i tō manawa ū ki tō tātou haerenga. He waka eke noa hei tā te whakataukī: ***Ehara tō mātou toa i te toa takitahi, engari he toa takitini.***

Like much of Aotearoa, Far Northerners are dealing with uncertainty on multiple fronts with armed conflict overseas and associated economic fallout, ongoing cost of living challenges, and sweeping proposals to reform local government. Our approach is to meet these challenges head on, to get on the waka, navigate the waters ahead together and steer us towards opportunities that may yet emerge.

The Annual Plan 2026/27 is our anchor in these stormy times. It keeps us tethered to what really matters to our communities – a resilient roading network, delivering core services, and keeping costs for ratepayers as low as possible.

That will not be easy. Proposed local government reforms, including the possible amalgamation of Northland councils, are creating additional demands for councils across the region. We are focused on keeping you informed while meeting the tight timeframes set by Central Government. While the final shape of reform is still to be decided, councils in Northland are set to look different by 2028. What will not change is the importance of maintaining a strong local voice for our communities, and we will ensure the Far North plays a central role in shaping what comes next.

As part of those proposed changes to local government, several ways we deliver services need to be addressed, including replacing the Resource Management Act and creating a Northland-wide council-controlled organisation (CCO) to deliver drinking water and wastewater services. These reforms must be considered in the Annual Plan, as well as in our next 10-year Long-Term Plan.

The world has witnessed dramatic and far-reaching events since our last LTP including an international fuel crisis and, closer to home, ongoing severe climate events. Fuel insecurity has hit the pocket of every New Zealander, impacted local businesses and has significantly increased our contractor costs. It's a challenging environment for us all.

This financial year, we will deliver on what we promised three years ago – an average rate increase of 6.7 per cent. We know that many are struggling and want to see lower rates. To achieve meaningful reductions in rates would require difficult choices such as a reduction of services. We can only bake-in that level of change through our next Long-Term Plan and we'll be starting a conversation with you later this year on how we might achieve that.

In the meantime, here's what we are delivering now:

- improving road network resilience through a 'back to basics' road network
- boosting Civil Defence readiness
- reintroducing the Utu Whakawhanake Development Contributions Policy to make sure growth pays for growth
- delivering a major upgrade to water and wastewater infrastructure to enable growth in Kaikohe (with a $16m contribution from council)
- building a $14.6m community hub and library for the whole of the Far North in Kaikohe
- amalgamating libraries and service centres to improve efficiency and reduce duplication
- delivering more for your dog registrations through a dog desexing programme partnership with the SPCA, as well as other free add-on services.

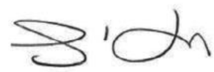
You can read more about what we're delivering in the following pages.

Thank you for being engaged on our journey. We're in this waka together because to borrow from a whakataukī: ***Ehara tō mātou toa i te toa takitahi, engari he toa takitini.***

Our strength is not as individuals but as a collective.

Kia ora mai tātou.

Moko Tepania
Kahika
Mayor



Guy Holroyd
Kaiwhakahaere Matua Chief Executive Officer

NGĀ MANU MĀTĀRAE
CIVIC LEADERSHIP

Kahika - Mayor
Moko Tepania

Kohepu - Deputy Mayor
Chicky Rudkin

Councillor
Arohanui Allen
Ngā Tai o Tokerau Ward

Councillor
Rachel Baucke
Te Hiku Ward

Councillor
Ann Court
Bay of Islands-Whangaroa Ward

Councillor
Felicity Foy
Te Hiku Ward

Councillor
Hilda Halkyard-Harawira
Ngā Tai o Tokerau Ward

Councillor
Tāmati Rākena
Ngā Tai o Tokerau Ward

Councillor
Davina Smolders
Bay of Islands-Whangaroa Ward

Councillor
Kelly Stratford
Bay of Islands-Whangaroa Ward

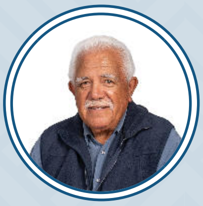
Councillor
John Vujcich
Kaikohe-Hokianga Ward

NGĀ RĀNGAI HAPORI COMMUNITY BOARDS

Kaikohe - Hokianga

Jessie McVeagh (Chair)
South Hokianga

Scarlet Mokaraka (Deputy Chair)
Kaikohe



Eddie Court
Kaikohe

Denis Orme
South Hokianga

Doug Te Wake
North Hokianga

Kelly van Gaalen
Kaikohe

Bay of Islands -Whangaroa

Belinda Ward (Chair)
Paihia

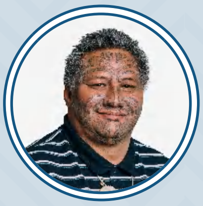
Tyler Bamber (Deputy Chair)
Waipapa

Jo Alexander
Kerikeri

Korey Atama
Whangaroa

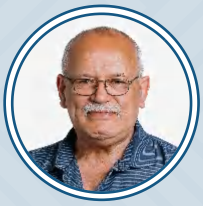
Dane Hawker
Kerikeri

Jane Hindle
Russell-Ōpua



Roddy Pihema
Kawakawa-Moerewa

Te Hiku



Bill Subritzky (Chair)
Whatuwhiwhi

Trevor Beatson (Deputy Chair)
Kaitāia

Eddie Bellas
Doubtless Bay

Adele Gardner
Kaitāia

Krystal-Rose Taaffe
North Cape

Mike Te Wake
Kaitāia

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

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:

- Whenua Māori sessions held across several marae, culmination of a cross-organisation working group

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 6.71%
DRIVERS BEHIND THE 6.71% RATES INCREASE

Far North District Council delivered the rates increases of 4.5% in 2024-25, and 10.95% in 2025-26. For the 2024-27 Long Term Plan a forecasted rates increase of 6.7% was adopted.

Several cost and revenue movements have occurred since the LTP 2024–27 was adopted that were not anticipated when the LTP was prepared. To ensure that the approved rate increase of 6.7% is maintained, staff have offset these cost increases against other cost savings in the Annual Plan preparation and refinement process.

Externally imposed cost increases are costs imposed through central government regulation or contract markets. They are not within Council's control. Council-initiated increases reflect decisions elected members made during this LTP period (for reference this type of council initiated costs are initiatives such as Climate Adaptation Acceleration programme funding, Te Hiku further power cost funding). Revenue reductions reflect changes to anticipated income.

In more detail, some of these drivers are:

- Higher everyday costs, including inflation across Council services.
- Less income from some sources than previously expected.
- Increased employment-related costs, including changes to KiwiSaver contributions.
- Higher finance costs, including interest, rates remissions, and provision for unpaid debts.
- Increased contractor costs for essential services such as roads, water, wastewater, district facilities, and waste management.
- Higher professional and regulatory costs, including water-related levies and infrastructure support.

The zero-based budgeting (ZBB) process applied in development of the proposed Annual Plan 2026/27 involved more than 80 budget meetings and reduced the projected rates increase from approximately 16.5% to 6.71%. This increase was in line with LTP 2024–27 Year 3 general rates increase of 6.7%.

The organisation completed budgets line by line, ground up for cost and revenue justification.

Overall Council has managed to stay on its adopted Year 3 LTP increase of 6.7%.

Council will have an average 3-year rates increase of 7.39%, which is consistent with its year 3 rates increase of the adopted 2024-27 Long Term Plan. This comprises 4.5 per cent in 2024/25, 10.95 per cent in 2025/26, and 6.7 per cent in 2026/27. This is lower than the majority of councils around the country.

Some initiatives outside of essentials services & cost management council has completed include:

- Long Term Waste Plan, consisting of a Solid Waste Strategy 2025–2050, and Waste Management & Minimisation Plan 2025–2031
- Community Adaptation Programme acceleration, to accelerate delivery of the Community Adaptation Programme, with Stage 1: 2024–2027, and Stage 2: 2027–2030 for climate.
- Advocacy & Submissions on RMA reforms and local government reforms on behalf of the Far North region.
- Updated SOI increased for commercial return expectations from Far North Holdings Ltd and Northland Inc.
- One of the largest summer roading maintenance seasons of recent years.
- Continued work on slip repairs and network damage from Emergency events through the region.
- Northern Waters Done Well initiative to combine Far North Water Supply and Wastewater into a Northern Waters CCO with Whangarei District Council and Kaipara District Council.

NGĀ HUA O Ā KOUTOU UTU RĒTI
THIS IS WHAT YOUR RATES DOLLAR CONTRIBUTES TO

GENERAL RATES

20 CENTS
TRANSPORT NETWORK

09 CENTS
COMPLIANCE

09 CENTS
COMMUNITY SERVICES

08 CENTS
CUSTOMER SERVICES

07 CENTS
RECREATION FACILITIES

06 CENTS
FUTURE PLANNING

06 CENTS
CORPORATE SERVICES

05 CENTS
SUSTAINABLE ENVIRONMENT

04 CENTS
REFUSE

01 CENT
CIVIL DEFENCE

TARGETED RATES

17 CENTS
WASTEWATER

04 CENTS
WATER

04 CENTS
STORMWATER AND DRAINAGE

TĀ TĀTOU MAHERE I TE RANGITAHI
OUR PLAN IN BRIEF

This Annual Plan follows our road map set in the Long-Term Plan 2024-27, of essential Infrastructure of Roading, Water Supply, Waste Water, & District Facilities, & Solid Waste Management.

The Annual Plan adjusts the overall roadmap to complete this work while managing rising costs being experienced, tough economic conditions in the Far North region, and heavy weather impacts over the last year.

The plan proposes an overall rates increase of 6.71 per cent. This is in line with the Long Term Plan forecasted rates increase of 6.7%.

Council proposes nothing extravagant or non essential, just continuing completing and maintaining essential infrastructure & services mahi for our district.

Plan in Brief consists of council's key priorities around:

- Running & Maintaining libraries, service centres, parks, cemeteries, and public spaces, including completion of the Kaikohe Library Hub.
- Continued maintenance and repairs of our Roading Network on sealed roads, unsealed roads, culverts, bridges, dust mitigation, and safety.
- Ensuring reliable and safe water supply and wastewater management across the district, including large scale development for Kaikohe and Kawakawa and fluoridation projects.
- Improving the district's stormwater infrastructure, including upgrades and maintenance to mitigate flooding risks from increasing rainfalls.
- Planning and Policy projects including ensuring Far North has a strong voice for Local Government Reforms, RMA reforms and completion of District Planning and Spatial planning initiatives.
- Governance and Strategic improvements from Council Organizations such as Far North Holdings in order to better position council for long term commercial returns and coordinated regional economic growth.

What's changed

These are the main differences between the Annual Plan 2026/27 and year three of the LTP:

ORIGINALLY PLANNED LTP 2024-27 YEAR 3		NOW PLANNED 2026/27
Revenue *includes rates, subsidies, fees and charges*		
$222.2 MILLION	→	$229.4 MILLION
Capital expenditure		
$151.2 MILLION	→	$177.5 MILLION
Operating expenditure		
$211.4 MILLION	→	$214.2 MILLION
Debt		
$291.9 MILLION	→	$280.5 MILLION
Rates increase		
$6.7 %	→	$6.71 %

Funding sources

These are the main funding sources used to pay for council services in 2026/27:

SOURCE	PERCENTAGE
Subsidies	31%
General rates	35%
Targeted rates	14%
Ward rates	7%
Fees and charges	6%
Water by meter charge	4%
Other income	2%
Stormwater rate	1%

NGĀ RŌPŪ ME NGĀ MAHI
OUR GROUPS AND ACTIVITIES

Te Tīmatatanga
Introduction

In 2026/27, 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 3 2026/27	AP 2026/27
Community & Engagement	673,089	664,403
Compliance	32,556	32,136
Corporate Services	1,601,254	2,339,707
District Facilities	1,379,654	4,837,895
Infrastructure Acceleration Funding*	7,427,640	13,322,933
Solid Waste Management	52,325	51,650
Stormwater	3,861,587	4,763,721
Transport Network	63,911,462	63,086,995
Wastewater	40,379,207	49,463,430
Water Supply	31,849,183	38,982,726
Grand Total	**151,167,957**	**177,545,596**

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

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, water supply and wastewater, and flood management to accelerate housing construction in high-need areas.

Capital works programme

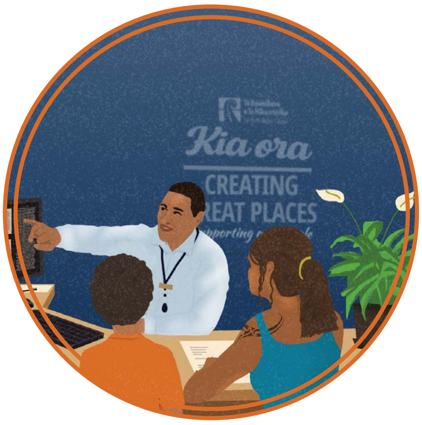
	LTP Year 3 2026/27	AP 2026/27
New Works		
IAF Stormwater Controls and Stop banks Kaikohe, Developer Funding Agreement		331,593
IAF Stormwater Controls and Stop banks Kaikohe, FNDC Funded		21,952
IAF Stormwater Controls and Stop banks Kaikohe, KO Developer Contributions		919,370
IAF Wastewater reticulation upgrades Kawakawa, Developer Funding Agreement	334,713	2,914,918
IAF Wastewater reticulation upgrades Kawakawa, FNDC Funded		243,068
IAF Wastewater reticulation upgrades Kawakawa, KO Developer Contributions	169,533	7,127,700
IAF Wastewater treatment upgrades Kawakawa, Developer Funding Agreement	1,137,552	249,476
IAF Wastewater treatment upgrades Kawakawa, KO Developer Contributions		103,300
IAF Water supply reticulation upgrades Kawakawa, Developer Funding Agreement	603,843	365,083
IAF Water supply reticulation upgrades Kawakawa, FNDC Funded		13,473
IAF Water supply reticulation upgrades Kawakawa, KO Developer Contributions		1,033,000
IAF Greenacres Drive - widening Kawakawa KO Developer funding	31,395	
IAF Greenacres Drive - widening Kawakawa Developer funding agreement	1,183,970	
IAF Wastewater treatment upgrades Kawakawa, KO Developer Contributions	1,674,400	
IAF Water supply treatment upgrades Kawakawa, Developer Funding Agreement	2,292,234	
New Works Total	**7,427,640**	**13,322,933**
Infrastructure Acceleration Funding Total	**7,427,640**	**13,322,933**

Whole of Council

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
72,588	General rates, uniform annual general charges, rates penalties	79,295	79,849
51,133	Targeted rates	53,183	52,181
22,427	Subsidies and grants for operating purposes	22,788	23,128
22,987	Fees and charges	23,289	23,978
694	Internal charges and overheads recovered	213	755
2,660	Local authority fuel tax, fines, infringement fees, and other receipts	2,414	3,645
5,000	Dividends	2,000	710
177,489	**Total operating funding**	**183,181**	**184,246**
	Applications of operating funding		
141,172	Payments to staff and suppliers	141,036	147,195
8,204	Finance costs	10,112	8,472
-	Internal charges and overheads applied	-	-
-	Other operating funding applications	-	-
149,376	**Total applications of operating funds**	**151,149**	**155,667**
28,113	**Surplus (deficit) of operating funding**	**32,032**	**28,579**
	Sources of capital funding		
76,260	Subsidies and grants for capital expenditure	41,091	47,531
-	Development, financial and other contributions	-	-
73,133	Increase (decrease) in debt	61,821	80,298
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
149,393	**Total sources of capital funding**	**102,912**	**127,829**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	3,861
135,915	- to improve the level of service	88,376	108,986
48,144	- to replace existing assets	62,792	64,699
(6,552)	Increase (decrease) in reserves	(16,224)	(21,138)
-	Increase (decrease) in investments	-	-
177,507	**Total applications of capital funding**	**134,944**	**156,408**
(28,114)	**Surplus (deficit) of capital funding**	**(32,032)**	**(28,579)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Ahurea | Cultural

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.

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

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

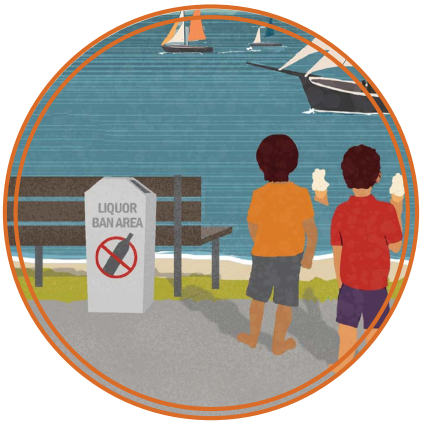
	LTP Year 3 2026/27	AP 2026/27
New Works		
Library eBooks	54,520	53,816
Library eResources	44,374	43,801
New Works Total	**98,894**	**97,617**
Renewals		
Information centre renewals, District-wide	35,262	34,807
Information centre renewals, Kaitāia	53,819	53,125
Information centre renewals, Ōpononi	3,140	3,099
Information centre renewals, Paihia	34,535	34,089
Library eBooks	41,860	41,320
Library technology	11,163	11,019
Scheduled library renewals, District-wide	378,718	373,832
Scheduled renewals, Kaikohe library	10,465	10,330
Scheduled renewals, Proctor library, Kerikeri	5,233	5,165
Renewals Total	**574,195**	**566,786**
Community & Engagement Total	**673,089**	**664,403**

Community and Engagement

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
11,227	General rates, uniform annual general charges, rates penalties	11,916	11,431
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
364	Fees, charges, and targeted rates for water supply	381	567
1	Internal charges and overheads recovered	1	140
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	-
11,592	**Total operating funding**	**12,298**	**12,138**
	Applications of operating funding		
7,030	Payments to staff and suppliers	6,859	7,335
121	Finance costs	105	123
3,765	Internal charges and overheads applied	4,545	4,000
-	Other operating funding applications	-	-
10,916	**Total applications of operating funds**	**11,509**	**11,458**
676	**Surplus (deficit) of operating funding**	**789**	**680**
	Sources of capital funding		
-	Subsidies and grants for capital expenditure	-	-
-	Development, financial and other contributions	-	-
5,749	Increase (decrease) in debt	(732)	(1,072)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
5,749	**Total sources of capital funding**	**(732)**	**(1,072)**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
6,651	- to improve the level of service	99	98
1,180	- to replace existing assets	574	567
(1,406)	Increase (decrease) in reserves	(616)	(1,057)
-	Increase (decrease) in investments	-	-
6,425	**Total applications of capital funding**	**57**	**(392)**
(676)	**Surplus (deficit) of capital funding**	**(789)**	**(680)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Taiao | Environmental

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.

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. b. Non-urgent within 3 days.	≥93% within set timeframe

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: a. In urban areas: 1 hour. b. In rural areas: 2 hours.	≥95% within set timeframe

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

	LTP Year 3 2026/27	AP 2026/27
Renewals		
Animal control renewals, Kaikohe	32,556	32,136
Renewals Total	**32,556**	**32,136**
Compliance Total	**32,556**	**32,136**

Compliance

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
11,769	General rates, uniform annual general charges, rates penalties	12,854	12,474
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
8,103	Fees, charges, and targeted rates for water supply	8,180	7,874
12	Internal charges and overheads recovered	13	14
166	Local authority fuel tax, fines, infringement fees, and other receipts	193	176
20,050	**Total operating funding**	**21,240**	**20,539**
	Applications of operating funding		
13,430	Payments to staff and suppliers	13,382	13,299
150	Finance costs	161	143
5,915	Internal charges and overheads applied	7,173	6,492
-	Other operating funding applications	-	-
19,495	**Total applications of operating funds**	**20,716**	**19,934**
555	**Surplus (deficit) of operating funding**	**524**	**605**
	Sources of capital funding		
-	Subsidies and grants for capital expenditure	-	-
-	Development, financial and other contributions	-	-
(223)	Increase (decrease) in debt	(221)	(225)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
(223)	**Total sources of capital funding**	**(221)**	**(225)**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
-	- to improve the level of service	-	-
32	- to replace existing assets	33	32
300	Increase (decrease) in reserves	270	348
-	Increase (decrease) in investments	-	-
332	**Total applications of capital funding**	**303**	**380**
(555)	**Surplus (deficit) of capital funding**	**(524)**	**(605)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

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.

Effects of providing this activity

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

Capital works programme

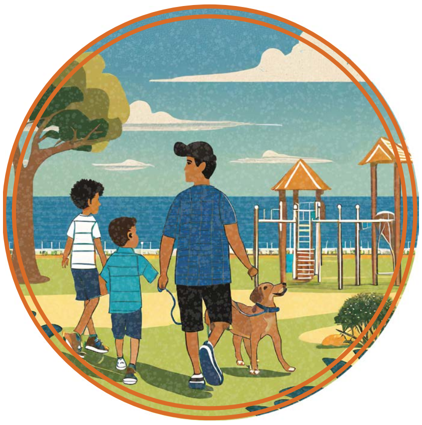
	LTP Year 3 2026/27	AP 2026/27
New Works		
Smart Council Initiatives, Research and Innovation, AI, Business Automation & Optimisation		150,000
Smart District Action Plan	224,998	150,000
Support Projects - Additional Scoping	83,720	
Public Safety Camera Network		300,000
New Works Total	**308,718**	**600,000**
Renewals		
Aerial Photography Renewals		500,000
Climate Change Aerial Photography	209,300	206,600
Office Equipment Renewals	82,150	81,091
Other scheduled renewals	217,675	214,867
Peripheral renewals	34,535	34,089
Pool vehicles	502,948	496,460
Server renewals	209,300	206,600
Service centre renewals, Kaikohe	36,628	
Renewals Total	**1,292,536**	**1,739,707**
Corporate Services Total	**1,601,254**	**2,339,707**

Corporate Services

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
(2,089)	General rates, uniform annual general charges, rates penalties	1,161	2,480
-	Targeted rates	-	-
113	Subsidies and grants for operating purposes	104	90
1,344	Fees and charges	1,246	1,388
59	Internal charges and overheads recovered	51	82
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	600
5,000	Dividends	2,000	710
4,427	**Total operating funding**	**4,562**	**5,350**
	Applications of operating funding		
25,596	Payments to staff and suppliers	26,499	27,304
(851)	Finance costs	(1,361)	(103)
(21,553)	Internal charges and overheads applied	(23,370)	(23,021)
-	Other operating funding applications	-	-
3,192	**Total applications of operating funds**	**1,768**	**4,180**
1,235	**Surplus (deficit) of operating funding**	**2,794**	**1,170**
	Sources of capital funding		
-	Subsidies and grants for capital expenditure	-	-
-	Development, financial and other contributions	-	-
(673)	Increase (decrease) in debt	(653)	395
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
(673)	**Total sources of capital funding**	**(653)**	**395**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
301	- to improve the level of service	309	1,307
2,896	- to replace existing assets	1,293	1,033
(2,635)	Increase (decrease) in reserves	540	(774)
-	Increase (decrease) in investments	-	-
562	**Total applications of capital funding**	**2,141**	**1,566**
(1,235)	**Surplus (deficit) of capital funding**	**(2,794)**	**(1,170)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Taiao | Environmental

Ahurea | Cultural

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.

Effects of providing this activity

Community outcomes	Positive	Negative	How we mitigate these effects
Proud, vibrant communities	**Provides** 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. Providing and maintaining town centre facilities and services contributes to the overall livability and attractiveness of our communities.	**Potential** Increase costs to maintain and meet health and safety requirements. Issues relating to vandalism/anti-social behaviour and noise/ congestion at sportsfields when busy. Neglect of town centre facilities and services could lead to safety concerns, hygiene issues, negative perceptions, reduced economic activity, and environmental harm.	**Continue** 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. Work with those who utilise sports facilities to monitor traffic movements and facilities to minimise congestion where possible. Continue to regularly maintain and address issues as they arise with contractors.
Communities that are healthy, safe, connected and sustainable	**Provides** Parks, playgrounds, and sports fields encourage exercise and outdoor activities, essential for health and disease prevention. Natural spaces like parks and reserves provide peaceful environments that reduce stress and promote relaxation and mental health. Safety and sanitation: Public toilets ensure hygienic and convenient facilities for all, contributing to public health and safety.	**Potential** 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. Limited housing for the elderly as well as the possibility of divestment may have impacts of shortages and uncertainty for our elderly.	**Continue** To ensure all community areas have well-maintained facilities. To involve communities in planning to meet their needs. To ensure compliance and regulations are continuously monitored. Ensure that possible divestment of Housing for the Elderly units considers resident needs and for future developments.

Community outcomes	Positive	Negative	How we mitigate these effects
A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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.
We celebrate our unique culture and history	**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

	LTP Year 3 2026/27	AP 2026/27
New Works		
Airport renewals, Kaikohe		200,000
Amenity lighting, BOI-Whangaroa ward	10,465	330
Amenity lighting, Kaikohe-Hokianga ward	10,465	330
Amenity lighting, Te Hiku ward	10,465	330
Maritime facilities, minor upgrades	87,569	86,439
Town beautification, BOI-Whangaroa ward	59,651	58,881
Town beautification, Kaikohe-Hokianga ward	59,651	58,881
Town beautification, Te Hiku ward	59,651	58,881
Whatuwhiwhi dump station		226,420
New Works Total	**297,917**	**690,492**
Renewals		
Amenity lighting, BOI-Whangaroa ward	5,232	5,165
Amenity lighting, Kaikohe-Hokianga ward	5,233	5,165
Amenity lighting, Te Hiku ward	5,232	5,165
Bins, benches, bollards, signs & tables ,Te Hiku ward	31,395	30,990
Bins, benches, bollards, signs & tables, BOI-Whangaroa ward	31,395	30,990
Bins, benches, bollards, signs & tables, Kaikohe-Hokianga ward	31,395	30,990
Hall renewals, Kaikohe		1,000,000
Hall renewals, Russell		1,629,620
Maritime consent renewals, Paihia	20,235	19,974
Parks & reserves renewals, Eastern	313,950	309,900
Parks & reserves renewals, Northern	313,950	309,900
Parks & reserves renewals, Western	313,950	309,900
Public toilet discharge consent renewal, Moerewa	9,770	9,644
Public toilet, Waipapa Industrial, Waipapa		300,000
Turner Centre renewals		150,000
Renewals Total	**1,081,737**	**4,147,403**
District Facilities Total	**1,379,654**	**4,837,895**

District Facilities

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
6,840	General rates, uniform annual general charges, rates penalties	7,430	7,206
16,558	Targeted rates	15,524	15,752
3	Subsidies and grants for operating purposes	3	-
1,417	Fees, charges, and targeted rates for water supply	1,427	1,899
492	Internal charges and overheads recovered	16	494
319	Local authority fuel tax, fines, infringement fees, and other receipts	111	319
25,629	**Total operating funding**	**24,511**	**25,670**
	Applications of operating funding		
14,385	Payments to staff and suppliers	14,079	14,116
2,474	Finance costs	2,788	2,150
2,445	Internal charges and overheads applied	2,659	2,785
-	Other operating funding applications	-	-
19,304	**Total applications of operating funds**	**19,526**	**19,052**
6,325	**Surplus (deficit) of operating funding**	**4,985**	**6,618**
	Sources of capital funding		
1,085	Subsidies and grants for capital expenditure	-	-
-	Development, financial and other contributions	-	-
(2,785)	Increase (decrease) in debt	(3,326)	(1,535)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
(1,700)	**Total sources of capital funding**	**(3,326)**	**(1,535)**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
1,359	- to improve the level of service	298	690
1,691	- to replace existing assets	1,082	4,147
1,575	Increase (decrease) in reserves	279	245
-	Increase (decrease) in investments	-	-
4,625	**Total applications of capital funding**	**1,659**	**5,083**
(6,325)	**Surplus (deficit) of capital funding**	**(4,985)**	**(6,618)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Taiao | Environmental

Ahurea | Cultural

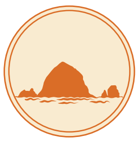
What we provide

- 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 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
 Proud, vibrant communities	**Provides** 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.	**Potential** For some plans and policies to advantage some over others either as individuals or groups.	**Continue** 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.
 Communities that are healthy, safe, connected and sustainable	**Provides** Plans and strategies that keep our communities healthy and safe through environmental design, crime prevention and other principles.	**Potential** That some plans or strategies do not align with all communities, groups or individuals.	**Continue** Working towards better communication and information when new policies, plans or strategies are designed and then introduced.
 Resilient communities that are prepared for the unexpected	**Provides** Community adaptation plans and pre-event planning using adaptive pathway planning and strategies to build social, economic, cultural, and environmental resilience within communities.	**Potential** Climate change maladaptation where actions intended to reduce the impacts of climate change actually create more risk and vulnerability.	**Continue** Working with communities to plan together. Ongoing evaluation and monitoring of plans. To act as a community agency. To change treatments pre-agreed with communities. Education and awareness.
 Prosperous communities supported by a sustainable economy	**Provides** 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.	**Potential** 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.	**Continue** To plan and develop strategies, plans and policies with communities that allow for growth and prosperity by sound planning development.

Community outcomes	Positive	Negative	How we mitigate these effects
A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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.
We celebrate our unique culture and history	**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

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
9,625	General rates, uniform annual general charges, rates penalties	9,495	9,115
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	181
-	Fees, charges, and targeted rates for water supply	-	-
-	Internal charges and overheads recovered	-	-
75	Local authority fuel tax, fines, infringement fees, and other receipts	10	-
9,700	**Total operating funding**	**9,505**	**9,296**
	Applications of operating funding		
7,889	Payments to staff and suppliers	7,709	7,480
6	Finance costs	5	5
1,795	Internal charges and overheads applied	1,780	1,801
-	Other operating funding applications	-	-
9,690	**Total applications of operating funds**	**9,494**	**9,286**
10	**Surplus (deficit) of operating funding**	**11**	**11**
	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 level of service	-	-
-	- to replace existing assets	-	-
(14)	Increase (decrease) in reserves	(13)	(14)
-	Increase (decrease) in investments	-	-
(14)	**Total applications of capital funding**	**(13)**	**(14)**
(10)	**Surplus (deficit) of capital funding**	**(11)**	**(11)**
-	**Funding balance**	**-**	**-**

6 Whakahaere 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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Taiao | Environmental

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.

Effects of providing this activity

Community outcomes	Positive	Negative	How we mitigate these effects
Proud, vibrant communities	**Provides** 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.	**Potential** 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.	**Continue** Looking into alternative disposal infrastructure, enforcing regulations, raising public awareness, promoting recycling, and fostering collaboration to prioritise cleanliness and environmental health.
Communities that are healthy, safe, connected and sustainable	**Provides** Cleaner and healthier communities by reducing pollution, conserving resources, and promoting sustainable practices.	**Potential** 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.	**Continue** 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.
A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**Provides** 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.	**Potential** Improper waste disposal contaminates soil, water, and air, harming ecosystems and wildlife. Landfill methane worsens global warming, affecting sea levels and weather.	**Continue** 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.

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. a. Offensive waste: pick up within 24 hours. b. Standard waste: pick up within 4 days.	95% within set timeframe

Capital works programme

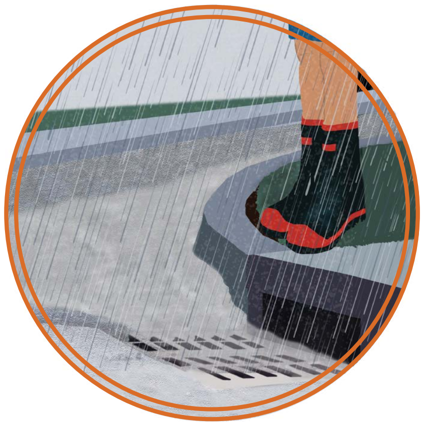
	LTP Year 3 2026/27	AP 2026/27
New Works		
Recycling Solutions, District Wide	52,325	51,650
New Works Total	**52,325**	**51,650**
Solid Waste Management Total	**52,325**	**51,650**

Solid Waste Management

Funding Impact Statement

AP 25/26 $'000s		LTP 26/27 $'000s	AP 26/27 $'000s
	Sources of Operational Funding		
3,538	General rates, uniform annual general charges, rates penalties	3,624	4,824
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
1,704	Fees, charges, and targeted rates for water supply	1,704	1,704
-	Internal charges and overheads recovered	-	-
1,500	Local authority fuel tax, fines, infringement fees, and other receipts	1,500	1,950
6,742	**Total operating funding**	**6,828**	**8,477**
	Applications of operating funding		
6,005	Payments to staff and suppliers	6,123	7,599
113	Finance costs	114	67
624	Internal charges and overheads applied	591	811
-	Other operating funding applications	-	-
6,742	**Total applications of operating funds**	**6,828**	**8,477**
-	**Surplus (deficit) of operating funding**	**-**	**-**
	Sources of capital funding		
-	Subsidies and grants for capital expenditure	-	-
-	Development, financial and other contributions	-	-
(211)	Increase (decrease) in debt	(207)	(168)
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
(211)	**Total sources of capital funding**	**(207)**	**(168)**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
51	- to improve the level of service	52	52
34	- to replace existing assets	-	-
(296)	Increase (decrease) in reserves	(259)	(220)
-	Increase (decrease) in investments	-	-
(211)	**Total applications of capital funding**	**(207)**	**(168)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Taiao | Environmental

What we provide

- 181,234 m of line assets (culverts, channels, 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

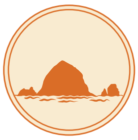
Stormwater management is a vital component of our activities to address the challenges posed by rainfall runoff and to safeguard communities from flooding and environmental degradation.

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.

Effects of providing this activity

Community outcomes	Positive	Negative	How we mitigate these effects
 Communities that are healthy, safe, connected and sustainable	**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.
 Resilient communities that are prepared for the unexpected	**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.
 A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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

Performance measure		Target 2024-27
7.1.2	Residents' satisfaction with stormwater drainage service (Recorded through the Residents Survey).	≥70%
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

	LTP Year 3 2026/27	AP 2026/27
New Works		
Stormwater Inlet structure upgrade, Kawakawa	654,063	645,625
Stormwater Minor Capital Works, District-wide	392,438	387,375
Stormwater Network Catchpit Improvements, Kawakawa	326,508	322,296
Stormwater Network Extension Upgrades, Kerikeri	130,813	129,125
Stormwater Network Improvements, Kaikohe	212,440	209,699
Stormwater Network Pipe Renewal, Kaitāia	209,300	206,600
Stormwater renewals, Kaitāia Parkdale Crescent		800,000
Stormwater Resource Consents, Kaitāia		151,951
New Works Total	**1,925,562**	**2,852,671**
Renewals		
District Wide Stormwater Network Reactive Renewals Triggered By Roading	313,950	309,900
District Wide Stormwater Reactive Renewals	313,950	309,900
Stormwater pipe renewal, Kawakawa	1,308,125	1,291,250
Renewals Total	**1,936,025**	**1,911,050**
Stormwater Total	**3,861,587**	**4,763,721**

Stormwater and Drainage

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
1,915	General rates, uniform annual general charges, rates penalties	1,762	1,897
3,282	Targeted rates	3,413	3,332
-	Subsidies and grants for operating purposes	-	-
-	Fees, charges, and targeted rates for water supply	-	-
21	Internal charges and overheads recovered	-	-
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	-
5,218	**Total operating funding**	**5,175**	**5,229**
	Applications of operating funding		
2,004	Payments to staff and suppliers	1,275	1,344
564	Finance costs	745	478
779	Internal charges and overheads applied	1,165	1,639
-	Other operating funding applications	-	-
3,347	**Total applications of operating funds**	**3,185**	**3,460**
1,871	**Surplus (deficit) of operating funding**	**1,991**	**1,768**
	Sources of capital funding		
110	Subsidies and grants for capital expenditure	-	919
-	Development, financial and other contributions	-	-
2,352	Increase (decrease) in debt	869	2,068
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
2,462	**Total sources of capital funding**	**869**	**2,987**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	332
3,344	- to improve the level of service	1,926	3,794
1,198	- to replace existing assets	1,936	1,911
(209)	Increase (decrease) in reserves	(1,002)	(1,281)
-	Increase (decrease) in investments	-	-
4,333	**Total applications of capital funding**	**2,860**	**4,756**
(1,871)	**Surplus (deficit) of capital funding**	**(1,991)**	**(1,768)**
-	**Funding balance**	**-**	**-**

8 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 Haumaru 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 Haumaru 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

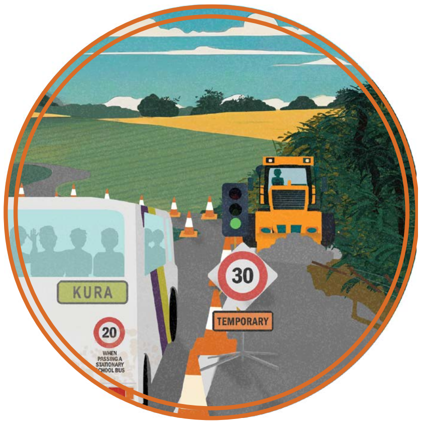
Community outcomes	Positive	Negative	How we mitigate these effects
Proud, vibrant communities	**Provides** Ability for our communities to participate in the council decision-making. Co-working with stakeholders, external organisations and groups to support communities.	**Potential** Lack of understanding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

Strategic Relationships

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
9,329	General rates, uniform annual general charges, rates penalties	9,185	9,735
-	Targeted rates	-	-
-	Subsidies and grants for operating purposes	-	-
-	Fees, charges, and targeted rates for water supply	-	-
-	Internal charges and overheads recovered	-	-
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	-
9,329	**Total operating funding**	**9,185**	**9,735**
	Applications of operating funding		
7,697	Payments to staff and suppliers	7,367	7,876
-	Finance costs	-	-
1,599	Internal charges and overheads applied	1,794	1,826
-	Other operating funding applications	-	-
9,296	**Total applications of operating funds**	**9,162**	**9,702**
33	**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 level of service	-	-
-	- to replace existing assets	-	-
33	Increase (decrease) in reserves	23	33
-	Increase (decrease) in investments	-	-
33	**Total applications of capital funding**	**23**	**33**
(33)	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Ōhanga | Economic

Taiao | Environmental

What we provide

- 2,513.3 km of roads (926.6 km sealed and 1,586.7 km unsealed)
- 722 bridges
- 1,242 retaining and seawalls
- 1,905 streetlights
- 1 'Kohu Ra Tuarua' vehicular ferry used on the Hokianga Harbour
- 234.7 km of footpaths
- 87 km 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.

Effects of providing this activity

Community outcomes	Positive	Negative	How we mitigate these effects
Communities that are healthy, safe, connected and sustainable	**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.
Resilient communities that are prepared for the unexpected	**Provides** Networks for the transport of goods and services in and our 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.
A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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

* 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.

Capital works programme

	LTP Year 3 2026/27	AP 2026/27
New Works		
Footpaths Bay of Island - Whangaroa community board	156,975	154,950
Footpaths Kaikohe - Hokianga community board	156,975	154,950
Footpaths Te Hiku community board	156,975	154,950
Low Cost Low Risk: Local Road Improvements	17,283,013	17,060,060
Low Cost Low Risk: Walking & Cycling	2,909,270	2,871,740
Other Access reactive capital	104,650	103,300
Standalone Kerikeri CBD Bypass	5,232,500	5,165,000
Unformed Paper Roads	523,250	516,500
Unsubsidised 2nd Coat Seals	156,975	154,950
Unsubsidised Capital Funding	2,093,000	2,066,000
Urban Drainage	523,250	516,500
New Works Total	**29,296,833**	**28,918,900**
Renewals		
Bridges and structures renewals	4,267,054	4,212,009
Drainage renewals	2,103,600	2,076,463
Ferry renewals	3,142,640	3,102,099
Footpath renewals, BOI-Whangaroa ward	339,085	334,711
Footpath renewals, Kaikohe-Hokianga ward	242,062	238,939
Footpath renewals, Te Hiku ward	334,584	330,268
Sealed road rehabilitation	6,012,015	5,934,459
Sealed road resurfacing	7,122,471	7,030,590
Structures component replacements	2,328,254	2,298,219
Traffic Services renewals	819,733	809,158
WC211 Unsealed road metalling	7,813,219	7,712,428
Renewals Total	**34,524,717**	**34,079,343**
Roading & Footpaths Total	**63,821,550**	**62,998,243**

	LTP Year 3 2026/27	AP 2026/27
Renewals		
Cycleway network renewals	89,912	88,752
Renewals Total	**89,912**	**88,752**
Cycle Trail and cycleways Total	**89,912**	**88,752**
Transport Network Total	**63,911,462**	**63,086,995**

Transport Network

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
19,942	General rates, uniform annual general charges, rates penalties	21,164	20,167
6,217	Targeted rates	6,939	6,253
22,311	Subsidies and grants for operating purposes	22,681	22,857
500	Fees, charges, and targeted rates for water supply	500	500
25	Internal charges and overheads recovered	25	25
600	Local authority fuel tax, fines, infringement fees, and other receipts	600	600
49,595	**Total operating funding**	**51,909**	**50,402**
	Applications of operating funding		
33,542	Payments to staff and suppliers	33,690	34,957
2,079	Finance costs	2,903	2,091
1,996	Internal charges and overheads applied	2,548	1,448
-	Other operating funding applications	-	-
37,617	**Total applications of operating funds**	**39,141**	**38,496**
11,978	**Surplus (deficit) of operating funding**	**12,768**	**11,905**
	Sources of capital funding		
38,860	Subsidies and grants for capital expenditure	38,880	38,348
-	Development, financial and other contributions	-	-
7,126	Increase (decrease) in debt	11,977	10,934
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
45,986	**Total sources of capital funding**	**50,857**	**49,282**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	-
26,164	- to improve the level of service	30,512	28,919
32,858	- to replace existing assets	34,615	34,168
(1,058)	Increase (decrease) in reserves	(1,501)	(1,900)
-	Increase (decrease) in investments	-	-
57,964	**Total applications of capital funding**	**63,626**	**61,187**
(11,978)	**Surplus (deficit) of capital funding**	**(12,768)**	**(11,905)**
-	**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.

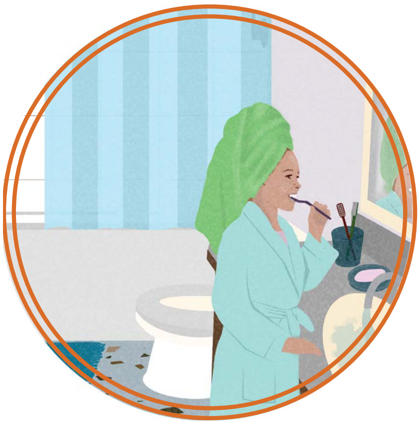
What we provide

- 17 communities serviced with wastewater schemes
- 447 km 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
Communities that are healthy, safe, connected and sustainable	**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 disposable of sludge.
A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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.
We celebrate our unique culture and history	**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

	LTP Year 3 2026/27	AP 2026/27
New Works		
Hihi WWTP Construction		3,000,000
Kohukohu Resource Consents		200,000
Telemetry Upgrades, District-wide	3,296,475	6,253,950
Treatment Plant Development, Kaitāia	1,308,125	1,291,250
Treatment Plant Replacement, Hihi	2,747,063	2,711,625
Treatment Plant Upgrade, Whatuwhiwhi		508,406
Treatment Plant Upgrades, Kaikohe	15,697,500	15,495,000
Treatment Plant Upgrades, Kaitāia	4,709,250	6,148,500
Wastewater Minor Capital Works, District-wide	654,063	645,625
Wastewater Monitoring Site Upgrades, District-wide	654,063	645,625
Wastewater Network Improvements, Ngāwhā	261,625	258,250
Wastewater Pump Station Odour Devices Programme, District-wide	392,438	387,375
Wastewater Resource Consents Amend To Land Discharge, Ōpononi	104,650	103,300
Wastewater Resource Consents Amend To Land Discharge, Rāwene	130,813	129,125
Wastewater Scheme Improvements, Kaikohe		1,701,149
Wastewater Treatment Plant Improvements, Whatuwhiwhi	2,604,739	2,571,137
Wastewater Treatment Plant Pipe Realignment Upgrade, Russell	156,975	154,950
Wastewater Treatment Plant Upgrades, Whangaroa	768,131	883,928
Land Purchase for discharge - Rāwene	313,950	
New Works Total	**33,799,860**	**43,089,195**
Renewals		
Consent Renewal, Expand treatment plant, Kerikeri	183,138	180,775
Consent Renewal, Kohukohu	52,325	51,650
Consent Renewal, Taipā	78,488	77,475
Kohukohu Wastewater Treatment Development	654,063	645,625
Network Renewals, Kaitāia	837,200	706,164
Network Renewals, Kawakawa	261,625	258,250
Ōpononi Wastewater Network Renewals I/I	418,600	413,200
Power cable realignment, Kāeo	261,625	258,250
Pump Station Renewals And Upgrades, District-wide	1,517,425	1,497,850
Reactive Renewals	313,950	309,900
Scheduled renewals, Kaikohe	523,250	516,500
Wastewater Network Reactive Renewals Triggered By Roading, District-wide	313,950	309,900
Wastewater Network Renewals, Russell	418,600	413,200
Wastewater Network Renewals, Whatuwhiwhi	418,600	413,200
Wastewater Network Scheduled Renewals, Russell, Tapeka Rising Main	326,508	322,296
Renewals Total	**6,579,347**	**6,374,235**
Wastewater Total	**40,379,207**	**49,463,430**

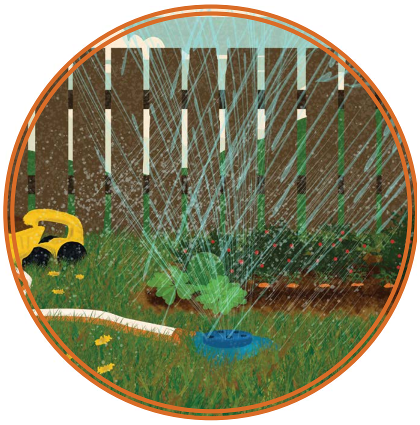
* East Coast area includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Wastewater

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
155	General rates, uniform annual general charges, rates penalties	747	(5)
20,589	Targeted rates	22,327	22,121
-	Subsidies and grants for operating purposes	-	-
140	Fees and charges	140	140
53	Internal charges and overheads recovered	-	-
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	-
20,937	**Total operating funding**	**23,214**	**22,256**
	Applications of operating funding		
14,820	Payments to staff and suppliers	14,292	14,207
2,323	Finance costs	3,177	2,373
1,337	Internal charges and overheads applied	1,522	3,179
-	Other operating funding applications	-	-
18,480	**Total applications of operating funds**	**18,991**	**19,759**
2,457	**Surplus (deficit) of operating funding**	**4,223**	**2,497**
	Sources of capital funding		
14,180	Subsidies and grants for capital expenditure	1,844	7,231
-	Development, financial and other contributions	-	-
41,233	Increase (decrease) in debt	31,989	42,723
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
55,413	**Total sources of capital funding**	**33,833**	**49,954**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	3,164
56,518	- to improve the level of service	37,116	50,563
4,259	- to replace existing assets	6,579	6,374
(2,907)	Increase (decrease) in reserves	(5,639)	(7,651)
-	Increase (decrease) in investments	-	-
57,870	**Total applications of capital funding**	**38,056**	**52,451**
(2,457)	**Surplus (deficit) of capital funding**	**(4,223)**	**(2,497)**
-	**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.

Aligns to these aspects of well-being

Ā iwi | Social

Taiao | Environmental

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
- 391 km of water mains
- 16 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.

Effects of providing this activity

Community outcomes	Positive	Negative	How we mitigate these effects
 Communities that are healthy, safe, connected and sustainable	**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.
 A wisely managed environment that recognises the role of tangata whenua as kaitiaki	**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

Performance measure		Target 2024-27
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

	LTP Year 3 2026/27	AP 2026/27
New Works		
Clarifier membrane, Ōpononi	287,788	284,075
District Wide Programme to Meet Water Safety Plan Requirements	261,625	258,250
District Wide Water Minor Capital Works	507,553	501,005
Fire flow upgrades, Ōpononi	1,207,661	1,192,082
Paihia Water Network Improvements, Stage 2 To Te Haumi Reservoir	707,434	698,308
SCADA system upgrades	1,412,775	1,394,550
Storage Improvements, District-wide	1,308,125	1,930,000
Upgrade main to Heritage Bypass, Kerikeri	5,232,500	12,070,654
Water Treatment Plant Upgrade, Kerikeri	4,242,511	4,187,782
New Works Total	**15,167,972**	**22,516,706**
Renewals		
District Wide Water Network Reactive Renewals Triggered By Roading	313,950	309,900
District Wide Water Pump Station Renewal Programme	366,275	361,550
District Wide Water Reactive Renewals	313,950	309,900
Kaikohe Water Network Reticulation Renewals	3,139,500	3,099,000
Kaikohe WTP Consent Renewal, Monument Hill Bores & Squires Spring	78,488	77,475
Kawakawa Water Network Planned Renewals	4,186,000	4,132,000
Water treatment plant relocation Paihia	8,283,048	8,176,195
Renewals Total	**16,681,211**	**16,466,020**
Water Supply Total	**31,849,183**	**38,982,726**

Water Supply

Funding Impact Statement

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Sources of Operational Funding		
335	General rates, uniform annual general charges, rates penalties	(43)	525
4,489	Targeted rates	4,979	4,724
-	Subsidies and grants for operating purposes	-	-
9,415	Fees and charges	9,712	9,907
32	Internal charges and overheads recovered	106	-
-	Local authority fuel tax, fines, infringement fees, and other receipts	-	-
14,271	**Total operating funding**	**14,754**	**15,156**
	Applications of operating funding		
8,774	Payments to staff and suppliers	9,762	11,678
1,226	Finance costs	1,474	1,146
1,298	Internal charges and overheads applied	(406)	(958)
-	Other operating funding applications	-	-
11,298	**Total applications of operating funds**	**10,830**	**11,866**
2,973	**Surplus (deficit) of operating funding**	**3,924**	**3,290**
	Sources of capital funding		
22,025	Subsidies and grants for capital expenditure	366	1,033
-	Development, financial and other contributions	-	-
20,588	Increase (decrease) in debt	22,151	27,202
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
42,613	**Total sources of capital funding**	**22,517**	**28,235**
	Applications of capital funding		
	Capital Expenditure		
-	- to meet additional demand	-	365
41,525	- to improve the level of service	18,064	23,563
3,996	- to replace existing assets	16,681	16,466
65	Increase (decrease) in reserves	(8,305)	(8,869)
-	Increase (decrease) in investments	-	-
45,586	**Total applications of capital funding**	**26,441**	**31,525**
(2,973)	**Surplus (deficit) of capital funding**	**(3,924)**	**(3,290)**
-	**Funding balance**	**-**	**-**

Ngā Rōpū Whakahaere a Te Kaunihera
Council Controlled Organisations

Far North Holdings Limited
Statement of Intent

FNHL provided its final Statement of Intent after the Annual Plan 2026/27 was adopted on 25 June 2026. The adopted plan reflects the draft Statement of Intent dividend of $710,000, and the final Statement of Intent commits to a minimum of $1.2 million. Both are below the year three amount forecast in the Long Term Plan, reflecting the changed economic environment. Council will monitor FNHL's performance against the final Statement of Intent.

Overview

Far North Holdings Limited (FNHL) is the Council Controlled Trading Organisation that develop and manage assets and commercial trading on behalf of the 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.Undertaking development projects in priority sectors for the region:

a. Providing quality community housing developments;

b. Developing commercial and residential property at scale; and

c. Undertaking developments on a commercial footing for broader economic development and community wellbeing

2. Holding assets that generate income and offer potential for growth in the future:

a. Actively managing marine assets and wharf infrastructure, including supporting growth of the Bay of Islands Marina and the associated marine economy; and

b. Continuing to develop Ngawha Park to provide employment and skills-based training opportunities for the District and seek to attract value-added manufacturing and processing businesses that will generate further employment opportunities.

3. Owning and managing strategic assets effectively and efficiently in a way that is financially, socially, culturally and environmentally sustainable.

4. Ensuring the best use of the resources at our disposal:

a. Optimising returns on assets employed and goods and services provided; and

b. In all our activities, seeking to address climate change and mitigate any environmental impacts

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.

Performance Objective	Group Performance Target		
	2026/27	2027/28	2028/29
Financial			
Effective financial management to deliver profitability	Operating profit[1] before tax > $2.0 million	Operating profit[1] before tax > $2.5 million	Operating profit[1] before tax > $2.9 million
Pay dividends to FNDC in line with dividend policy (operating dividend from prior year operating profit)	A minimum paid of $1.2 million, with any additional amounts agreed based on the development pipeline	A minimum paid of $0.7 million, with any additional amounts agreed based on the development pipeline	A minimum paid of $0.9 million, with any additional amounts agreed based on the development pipeline
Comply with LGFA financial covenants	Meet financial covenants	Meet financial covenants	Meet financial covenants
Interest cover	>1.5	>1.5	>1.5
Shareholders' funds/ assets ratio	>45%	>45%	>45%
Return on Assets[2] Commercial assets Strategic assets Regional economic development assets	>5.0% >0.5% >1.0%	>5.0% >0.5% >1.0%	>5.0% >0.5% >1.0%
Strategic Pillar 1 - Housing & Commercial Property Development			
Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's)	Establish a development pipeline of 50 housing units, including securing the necessary land	Maintain a development pipeline of 50 housing units per annum	Maintain a development pipeline of 50 housing units per annum

Performance Objective	Group Performance Target		
	2026/27	2027/28	2028/29
Secure commercial property and infrastructure pipeline to improve returns to shareholders	Report on the development pipeline	Report on the development pipeline	Report on the development pipeline
Strategic Pillar 2 – Commercial Business Operations			
Achieve and maintain Clean Marina certification	Achieved	Achieved	Achieved
Strategic Pillar 3 – Regional Economic Development			
Ngawha Park developed to grow economic and employment opportunities in the Far North (delivering increased returns)	Show the strategic plan has been adhered to and implemented, and record outcomes of this	Show the strategic plan has been adhered to and implemented, and record outcomes of this	Increase the number of businesses operating at the park to more than the existing 7, this acknowledges a 2-year lead in period 26/27 and 27/28 to secure and thereafter develop new premises
Strategic Pillar 4 – Strategic Asset Management			
Kaitaia Airport: Provide project management services to deliver agreed remediation project within time and budget	Project completed	N/A	N/A
Kaikohe Library: Provide project management services and achieve agreed deliverables within time and budget.	Project completed	N/A	N/A
Civil Aviation Authority Certification maintained for the BOI Airport	Achieved	Achieved	Achieved
BOI airport runway extension to futureproof operations (delivering increased returns)	Business case for runway extension	Funding secured	Runway extension complete
Enablers			
To make safety our priority to ensure health, safety and wellbeing of all employees and contractors in the Group	Health Safety & Wellbeing Objectives and identified target areas being actioned	Health Safety & Wellbeing Objectives and identified target areas being actioned	Health Safety & Wellbeing Objectives and identified target areas being actioned
Comply with our living wage policy for all permanent employees	Achieved	Achieved	Achieved
Implement FNDC's Te Pae o Uta programme	Te Pae o Uta action plan set and on target	Te Pae o Uta action plan set and on target	Te Pae o Uta action plan set and on target

Performance Objective	Group Performance Target		
	2026/27	2027/28	2028/29
across Far North Holdings			
Commit to tangible action to measure climate impact and target reductions based on best practice	Measure carbon footprint across the wider business in line with generally accepted standards and prepare an emissions reduction plan	Progress emissions reduction plan	Progress emissions reduction plan
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

1. Defined as 'profit before other non-operating movements' in the Consolidated Statement of Financial Performance anddistributions received from Associates.
2. Defined as earnings before interest and tax / opening balance sheet asset valuations.

Northland NZ
Tauāki Whāinga
Statement of Intent 2026/27 - 2028/29

Northland NZ provided its final Statement of Intent after the Annual Plan 2026/27 was adopted on 25 June 2026.

Overview

The Board of Directors of Northland NZ Limited (Northland NZ) present this Statement of Intent (SOI) as a public declaration of the activities and intentions of Northland NZ in accordance with Clause 9 of Schedule 8 of the Local Government Act 2002 (the Act).

Northland NZ is a limited liability company, registered under the Companies Act 1993, a reporting entity for the purposes of the Financial Reporting Act 1993. It is jointly owned by Far North District Council (FNDC, Kaipara District Council (KDC, Northland Regional Council (NRC), and Whangārei District Council (WDC), herein referred to as the 'Shareholders'. Northland NZ is a council-controlled organisation (CCO as defined under Section 6 of the Local Government Act 2002.

This SOI is the guiding governance tool and terms of reference for Northland NZ and defines the key performance indicators (KPIs as agreed by the Shareholders. It outlines the Directors' accountabilities to the Shareholders for the performance of the business.

The Shareholders of the CCO (the four councils of Northland collectively oversee the SOI and appoint directors as shareholder representatives.

The organisation is governed by a board of five independent directors appointed for three years (or as otherwise specified from time to time by the Shareholders. The Board Chair is elected by the directors. The Chief Executive Officer leads the operational activities.

Northland NZ is funded by annual contributions from each of the Shareholders which supports the operational activities of the organisation.

Project-based funding is obtained through other public and private agencies, with central government being the next largest funder of Northland NZ.

Northland NZ is funded from a number of sources – shareholder contributions, Central Government (generally under specific contracts) and other sources (usually project based and time limited).

Shareholder contributions are funded into the Investment and Growth Reserve (IGR) which is the responsibility of the shareholder councils through the Joint Regional Economic Development Committee (JREDC) and is administered by NRC.

For the FY 2026/27, contributions in total from all Shareholders to the IGR are $3.35M. Of this, the allocation to Northland NZ's core OpEx is around $2.8M (including outlays for inward delegations support to the four Councils) – with the balance for project development and enabling investment initiatives.

The majority of funding (62%) is provided by NRC (the original sole shareholder of Northland NZ), with the other three councils contributing to the 38% balance based on population size or as may have been agreed.

For the 2026/27 year, WDC contributes 18%, FNDC 15% and KDC 5%.

The total budget for Northland NZ for 2026/27 is around $4M. The remainder of budget comes from central government contracts, private sector funding and commercial serviced offices run by Northland NZ - The Orchard in Whangārei and Mahinga Innovation Centre at the Ngawha Innovation Park near Kaikohe.

The funding split is therefore 70% shareholder investment and 30% other funding sources.

Northland NZ understands the dynamics of our region; its challenges and opportunities and what needs to be done to transform our economy and our communities. Central to this is ensuring alignment with regional statements and leadership forums.

Northland NZ focuses on regional reach and is set up to prioritise regional benefit and serv e the region as a whole.

It aims to provide vision, aspiration, leadership andunity-of-purpose in sustainable economic development for Te Tai Tokerau Northland.

Te Rerenga, Taitokerau Northland Economic Wellbeing Pathway sets a long-term intergenerational vision for a sustainable, innovative, and prosperous economy focusing on the wellbeing of people, the economy, and the environment.

The Regional Deal framework facilitated by Northland NZ on behalf of Shareholders outlines more immediate strategic priorities, priority sectors and specific projects for the region as well as the critical infrastructure enablers required t o achieve economic growth.

Northland NZ will work with key industry sectors in Northland to address market failures, facilitate value-added activities and value chain improvements, increase exports, and provide business, job and investment opportunities.

Northland NZ's strategy and work aligns with the Northland Mayoral Forum goals. The Forum is committed to strategically collaborating to take Te Tai Tokerau Northland forward together and identified six regional priorities which underpin Northland NZ's work:

- Connecting Northland – multi model transport system
- Infrastructure resilience and climate change
- Northland as a regional economic hub – including Marsden Point / Ruakākā and Kaikohe
- Housing and associated infrastructure
- Restoring the health of the environment
- Local Government as a trusted partner with central government

Northland NZ acknowledges that Northland's Councils have made commitments to their communities through long-term plans, annual plans, spatial plans and policies. At its core, regional economic development is about improving the livelihoods of Te Tai Tokerau Northland's people. Therefore, Northland NZ makes a commitment to work in alignment with the plans and policies of our Shareholders, in their districts to ensure the same positive outcomes for Te Tai Tokerau Northland.

Organisational Objectives, Activities and Key Performance Indicators

The objectives, nature and scope of activities and the key performance indicators for the enablers and strategic pou that make up the organisational strategy. Enablers are core, supporting or contracted activities while 'Pou' are areas that Northland NZ will be prioritising effort in.

There are four priority areas (pou) – Investment and Infrastructure, the Primary Sector, Tourism and Destination Management, Innovation and Enterprise.

There are six enablers - Advocacy and Brand, Māori Economic Development, Environmental Sustainability, Partnerships, Organisational Culture and Capability and Workforce and Education. These enablers are part of Northland NZ's 'business as usual' (BAU) and supports our activities over a range of sectors and initiatives.

Strategic pou 1 – Investment and Infrastructure

Although underpinned by primary production and manufacturing, Te Tai Tokerau Northland's economy is diverse. High-performing sectors include pastoral farming and processing, horticulture, tourism, and marine manufacturing. There is huge potential to further strengthen these areas, in addition to other emerging industries.

Objective	Activities
Grow investment and infrastructure support such that regional economic activity improves consistently year on year.	• Northland NZ will strategically focus on attracting, nurturing, and evaluating a pipeline of promising investment opportunities that align with our high impact framework and reflect the organisational capacity at any time. We will credibly and proactively link projects with private investment, Councils and Government and assist in de-risking key projects; • Develop a pipeline of key projects for local and inward investment, identify sources of private sector and government sector capital for them and selectively match investors and capital with those projects; • Utilise the Investment and Growth Reserve Project Development Fund to selectively undertake feasibility and business case analysis to facilitate local investment opportunities;

Objective	Activities
	• Actively support and facilitate investment into strategic sectors (aquaculture, agriculture and horticulture, digital, tourism products and infrastructure, marine manufacturing); • On behalf of the four Northland councils provide an inward & outward delegations facilitation service in the investment and export areas – particularly as they relate to domestic and international inward investment, and foreign government and sister city relationships that have the potential to support the economic growth of Northland. • Advocate for, support and facilitate the development of new and enabling infrastructure such as renewable energy, digital connectivity, roads, rail, hotels, and water; • Credibly and proactively advocate into Central Government Northland's key priorities.

Strategic pou 2 – The Primary Sector Tuputupu - Grow Northland

Te Tai Tokerau Northland's economy has long depended on the economic returns and employment opportunities created by the primary and associated manufacturing sectors. In the Tuputupu – Grow Northland framework, the primary sector encompasses pastoral and arable farming horticulture, aquaculture, and forestry. The changing environment is demanding that we as individuals, as landowners, and as business owners adapt, which brings a number of significant challenges. Adaptation and innovation in the primary and associated manufacturing sectors is critical to ensure the people and the environment of Te Tai Tokerau Northland can thrive into the future.

Objective	Activities
Support and facilitate adaptation and innovation in Te Tai Tokerau Northland's primary and associated manufacturing sectors to ensure the people and environment of Te Tai Tokerau Northland can thrive into the future.	• Facilitate and co-ordinate adaptation and innovation in Te Tai Tokerau Northland's primary sector around land use optimisation and transformation through to commercialising new agri-business opportunities for domestic and export markets; • Support land use transformation in key areas such as the uptake and utilisation of water schemes across the region; • Support primary sector education services and research through facilitation and engagement with selected Northland focused tertiary education providers; • Facilitate and enable proposals for in-region primary sector value-add aligned commercialisation and value-added manufacturing investment; • Support the Ngawha Innovation and Enterprise Park; • Develop 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 develop out of Te Tai Tokerau Northland.

Strategic pou 3 – Tourism and Destination Management

Tourism is integral to economic development in Te Tai Tokerau Northland and can be strategically utilised to achieve wider economic development outcomes. Destination Management provides the platform for enabling this to occur through ensuring that an integrated approach is taken across the three interdependent components of:

- Visitor experience - the destination's experience offering, including activities, attractions, supporting infrastructure, services and amenities;
- Marketing and promotion - the destination's marketing and promotional activity, creating demand and enabling the destination to be competitive, productive and sustainable;
- Resource management and development.

Objective	Activities
Support Te Tai Tokerau Northland'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. Position Te Tai Tokerau Northland within target markets as a desirable place to visit.	• 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 Māori storytelling 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 leveraging the Twin Coast Discovery programme as a regionwide development framework for tourism; • Coordinate, 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; • Work closely with shareholder Councils to align destination marketing, and leverage RTO and Council activities to gain efficiencies and joint outcomes; and to support promoting Council provided tourism services such as i-Sites, parks and local attractions.

Strategic pou 4 – Innovation and Enterprise

Business growth is crucial for Te Tai Tokerau Northland's economy as it creates jobs, increases revenue, fosters innovation and competition, benefits the supply chain, diversifies the economy, and enhances the quality of life for residents. It also creates a ripple effect in the supply chain, benefiting other local businesses.

Whatever size or stage a business is at, Northland NZ has tools and resources to help. Our role is to support businesses on their journey.

This might include employing more staff, setting up scalable business processes, identifying new finance options or exploring the export potential of products.

We can also help activate innovation, accelerate commercialisation, develop new and innovative products, processes, or services, or supporting established Research and Development (R&D) programmes.

Northland NZ does this in a number of ways – delivering the Government's Regional Business Partner Network programme in partnership with the Te Hiringa Trust to reach out to Māori businesses; hosting our own regional start up competition 'The Pick'; supporting local startup and acceleration initiatives; and closely engaging with other Māori business organisations such as the Whāriki Business Network and Amotai.

Objective	Activities
Support small to medium enterprises (SMEs) and start-ups who want to start or grow their business in Te Tai Tokerau Northland.	• Work with Government and other stakeholders to deliver funding, innovation, R&D and business support programmes into Te Tai Tokerau Northland; • Contribute 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 start up programmes and by delivering the Government's the Regional Business Partnership services. • 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 share specialist knowledge through a business events programme and provide opportunities to access a range of capital support mechanisms for Te Tai Tokerau Northland businesses.

Enabler 1 – Advocacy and Brand

Objectives	Activities
Advocate for Te Tai Tokerau Northland to improve the economic well-being of the region, helping to support strong communities and environmental sustainability. Develop and improve the profile of economic development and of Northland NZ to ensure that Te Tai Tokerau Northland understands and values the efforts of Northland NZ.	• Be proactive and well informed on both the challenges and opportunities in Te Tai Tokerau Northland and is acknowledged as regional leader in impactful economic development; • Be 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; • Use powerful communications and a well-connected network to improve the reputation and visibility of the region while advocating for its needs; • Lead and encourage the utilisation of Te Rerenga, Taitokerau Northland Economic Wellbeing Pathway as the vision document for Northland - of which other specific project-based plans and activity develop from (e.g. Regional Deal proposals, Regional Infrastructure Plans, High Impact Projects supported by Northland NZ), and provide economic development intelligence and insights in conjunction with local Council staff; • PAssist with project management and delivery of economic response activities.

Enabler 2 - Māori Economic Development

Objectives	Activities
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.	Respect and implement the principles of Te Tiriti o Waitangi, which support meaningful partnership with Māori by: • Supporting 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 Northland; • 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; • Engage with the Ministry of Business, Innovation and Employment on the continual improvement of the RBP delivery into the Māori economy, and with other relevant Government agencies supporting Māori economic development.

Enabler 3 – Environmental Sustainability

Objectives	Activities
Help Te Tai Tokerau Northland businesses achieve environmental sustainability; through partnerships that provide support and practical programmes.	• Support Te Tai Tokerau Northland businesses to meet climate adaptation targets set by central Government through access to appropriate information and tools such as supporting and encouraging EECA initiatives, tourism environmental positioning for customer segment positioning (e.g. our Tourism Carbon Footprint Project), and/or our on-farm solar programme focusing on resilience; • Partner to provide support to businesses with practical programmes; • Use an environmental sustainability focus for all active projects; • Utilise te ao Māori/mātauranga Māori in environment/ sustainability kaupapa; • Have environmentally sustainable business practices within Northland NZ.

Enabler 4 – 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 Northland.	• Northland NZ is a trusted and valuable organisation to partner with that develops initiatives that have visible and measurable impact and generate positive economic development outcomes; • Expand these partnerships leading to increased opportunities and resilience, creating a stronger, interconnected region; • Develop and maintain high trust partnerships with stakeholders who impact economic development outcomes across Te Tai Tokerau Northland; • Northland NZ 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 5 – Organisational Culture and Capability

Objectives	Activities
Uphold a culture where we are respectful, and supportive of one another; our histories, our whānau, our aspirations and development journey.	Our culture is supportive, encouraging and positive - supporting our people and their livelihoods. Our capability is performance-focused, fit for purpose and within the resource available. • Have quality resources that support capability uplift in staff skills; • Develop the 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; • Stay well-connected across the region; understand our local economy and employ highly skilled networked people; • Attract, retain and grow appropriate talent aligned to our culture and capacity needs; • Maintain a culture of being performance and outcome driven, encouraging professional development, and personal wellbeing; • Implement our internal capability pathway - He Korowai Manawanui – a programme of continuous cultural development that elevates the importance of Māori Economic Development and becoming a better partner for Māori with a genuine understanding of tikanga and te ao Māori; • Build a competent team (Northland NZ and partners) that operates as Te Tiriti o Waitangi-based partners to support iwi, hapu, whānau and pakihi in achieving their economic development goals.

Enabler 6 – Workforce and Education

Objectives	Activities
Support the development of a skilled and resilient workforce and workforce pipeline, to ensure our people match employment opportunities.	Northland NZ is a trusted and valuable organisation to partner on initiatives that have visible and measurable impact, including: • Supporting the development of the Knowledge, Education and Arts (KEA) Hub, recognising the potential benefits of an investment in education and workforce development; • Facilitatating a Northland-centric approach with NorthTec, Massey University, local Central Government providers/support and other providers and partners to develop and provide courses, training, research programmes, and investment that will support economic growth and work-ready skills development in Northland, with a specific focus on the primary sector.

Key Performance Indicators

Strategic pou 1 – Investment and Infrastructure

How we will measure	Target
Number of inward delegations hosted	3
Number of high impact projects that are being actively supported	4

Strategic pou 2 – The Primary Sector Tuputupu - Grow Northland

How we will measure	Target
Projects assisted through stages of growth	6
Number of businesses and landowners that as a result of engagement are exploring, developing, leading and delivering on change activity	24

Strategic pou 3 – Tourism and Destination Management

How we will measure	Target
Number of destination marketing 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	8

Strategic pou 4 – Innovation and Enterprise

How we will measure	Target
Number of business engagements assisted (includes both one to one and one to some assistance and reporting by TA and Industry)	250
Number of business engagements that are Māori (by TA and Industry) equivalent to 35% of target engagements.	86
Client satisfaction with businesses assistance provided by Northland NZ and measured by Net Promotor Score	NPS>50

Enabler 1 – Advocacy and Brand

How we will measure	Target
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 2 - Māori Economic Development

How we will measure	Target
Number of iwi/hapū groups, Māori organisations, Māori businesses and Māori economic support entities assisted to further their own economic development aspirations	2026/27 :22 2027/28: 24 2028/29: 24
Proportion of Māori organisations satisfied with Northland NZ's support to advance their economic development objectives and outcomes	>80%

Enabler 3 – Environmental Sustainability

How we will measure	Target
Number of business and organisations supported to improve their environmental sustainability.	2026/27: 40 2027/28: 50 2028/29: 50

NGĀ KŌRERO PŪTEA
FINANCIAL INFORMATION

ANNUAL PLAN DISCLOSURE STATEMENT

For year ending 30 June 2027

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	81.88%	Yes
Increase	Increase will not exceed LGCI +8% which equals 10.2% for this year	6.71%	Yes
Debt affordability benchmarks	Debt to not exceed 280% of revenue excluding capital income	54.4%	Yes
Balanced budget benchmark	100%	107.02%	Yes
Essential services benchmark	100%	360.46%	Yes
Debt servicing benchmark	10%	3.66%	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 8%.

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 2026/27

Prospective statement of comprehensive revenue and expense

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Revenue		
68,921	Rates - General	75,721	75,923
4,489	Rates - Targeted Water	4,979	4,724
46,645	Rates - Targeted Excluding Water	48,204	47,458
1,518	Rates - Penalties	1,518	1,518
23,153	Fees, Fines and Charges	23,482	24,155
22,311	Subsidies Operational	22,681	22,857
76,260	Subsidies Capital	41,091	47,531
3,303	Other Income	2,540	4,495
5,000	Dividends	2,000	710
251,599	**Total Comprehensive Revenue**	**222,215**	**229,370**
	Expenses		
42,282	Personnel costs	40,245	43,196
57,924	Depreciation & amortisation costs	62,274	61,585
8,204	Finance costs	10,112	8,472
96,126	Other expenses	98,735	100,914
204,536	**Total operating expenses**	**211,367**	**214,166**
47,063	**Net Operating Surplus/(Deficit)**	**10,849**	**15,204**
	Other comprehensive revenue and expenses		
	Surplus/(Deficit) attributable to:		
47,063	Far North District Council	10,849	15,204
	Items that will not be reclassified to surplus		
88,342	Gain/(Loss) on asset valuations	64,981	58,664
88,342	**Total other comprehensive revenue**	**64,981**	**58,664**
135,405	**Total comprehensive revenue**	**75,830**	**73,868**

Prospective statement of changes in equity

Annual Report 2024/25 $'000s	Revised 2025/26 $'000s		AP 2026/27 $'000s
2,602,410	**2,665,372**	**Opening Balance**	**2,801,005**
62,962	135,633	Total Comprehensive Income	73,868
2,665,372	**2,801,005**	**Closing Balance**	**2,874,874**

Prospective statement of financial position

AP 2025/26 $'000s	Revised 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
		Public equity		
1,257,019	1,233,855	Other reserves	1,266,557	1,313,091
5,830	2,641	Restricted reserves	12,908	2,641
1,561,495	1,564,509	Retained earnings	1,540,912	1,559,141
2,824,344	**2,801,005**	**Total Public Equity**	**2,820,377**	**2,874,874**
		Current assets		
53,241	14,262	Cash & cash equivalents	35,194	32,988
46,743	44,942	Trade & other receivables	37,307	46,110
138	148	Inventories	183	148
100,122	**59,351**	**Total Current Assets**	**72,683**	**79,246**
		Non-current assets		
2,149	4,841	Other financial assets	2,126	4,841
357	362	Forestry	477	365
19,284	23,504	Intangible assets	28,056	25,146
18,000	18,000	Investments in subsidiaries	18,000	18,000
3,006,037	2,934,666	Property, plant & equipment	3,081,719	3,068,020
3,045,827	**2,981,373**	**Non-current Assets**	**3,130,378**	**3,116,373**
3,145,949	**3,040,724**	**Total Assets**	**3,203,061**	**3,195,619**
		Current liabilities		
37,229	34,721	Trade & other payables	35,946	35,624
63,000	54,000	Borrowings	10,000	54,000
219	262	Provisions	8	1,261
3,175	3,370	Employee benefits	2,945	3,458
103,623	**92,353**	**Total Current Liabilities**	**48,899**	**94,343**
(3,502)	**(33,002)**	**Working Capital**	**23,785**	**(15,096)**
		Non-current Liabilities		
216,808	146,155	Borrowings	333,680	226,452
1,174	1,211	Provisions	105	(50)
217,982	**147,366**	**Non-current Liabilities**	**333,785**	**226,403**
321,605	**239,719**	**Total Liabilities**	**382,684**	**320,745**
2,824,344	**2,801,005**	**Net Assets**	**2,820,377**	**2,874,874**

Prospective statement of cash flows

AP 2025/26 $'000s		LTP 2026/27 $'000s	AP 2026/27 $'000s
	Operating activities		
	Cash was provided from:		
132,925	Rates	141,912	141,572
113,994	Other Income	81,151	87,255
5,319	Interest and Dividends	2,111	1,629
252,238		**225,174**	**230,456**
	Cash was applied to:		
108,070	Supply of Goods, Services & Employees	130,794	129,180
8,204	Interest Paid	10,030	8,472
154	Fringe Benefit Tax Paid	198	158
116,428		**141,022**	**137,810**
135,810	**Net Cash Inflows / (Outflows) from Operating Activities**	**84,152**	**92,646**
	Financing activities		
	Cash was provided from:		
112,571	Borrowing and reserve cash	95,820	119,665
112,571		**95,820**	**119,665**
	Cash was applied to;		
16,109	Borrowing	20,502	16,039
16,109		**20,502**	**16,039**
96,462	**Net Cash Inflows / (Outflows) from Financing Activities**	**75,318**	**103,627**
	Investing activities		
	Cash was provided from:		
	Cash was applied to:		
184,059	Purchase & Development of Property, Plant & Equipment	151,168	177,546
184,059		**151,168**	**177,546**
(184,059)	**Net Cash Inflows / (Outflows) from Investing Activities**	**(151,168)**	**(177,546)**
48,213	**Net Increase / (Decrease) in Cash Flows**	**8,302**	**18,727**
	Net cash position		
5,028	Cash and cash equivalents opening balance 1 July	26,892	14,262
53,241	Less cash and cash equivalents closing balance 30 June	35,194	32,988
48,213	**Cash Movements for the Year**	**8,302**	**18,727**

Reserve Funds

AR 2024/25 $'000s		Revised 2025/26 $'000s	AP 2026/27 $'000s
	Revaluation Reserves		
1,080,092	Opening Balance	1,120,786	1,231,122
40,694	Appropriations	110,336	79,236
1,120,786	**Closing Balance**	**1,231,122**	**1,310,358**
	Fair Value through Equity Reserve		
36	Opening balance	36	36
36	**Closing balance**	**36**	**36**
	Capital Reserve		
2,697	Opening balance	2,697	2,697
2,697	**Closing balance**	**2,697**	**2,697**
	General Separate Fund		
(1,319)	Opening Balance	(4,374)	(4,374)
35,745	Appropriations	-	-
(38,800)	Withdrawals	-	-
(4,374)	**Closing Balance**	**(4,374)**	**(4,374)**
	Special Fund		
5,426	Opening Balance	3,317	3,317
191	Appropriations	-	-
(2,300)	Withdrawals	-	-
3,317	**Closing Balance**	**3,317**	**3,317**
	Amenity Development Fund		
517	Opening Balance	402	402
132	Appropriations	-	-
(247)	Withdrawals	-	-
402	**Closing Balance**	**402**	**402**
	Community Services Fund		
591	Opening Balance	2,683	2,683
16,881	Appropriations	-	-
(14,790)	Withdrawals	-	-
2,683	**Closing Balance**	**2,683**	**2,683**
	Development Contributions		
(16,934)	Opening Balance	(16,855)	(16,855)
79	Appropriations	-	-
-	Withdrawals	-	-
(16,855)	**Closing Balance**	**(16,855)**	**(16,855)**

AR 2024/25 $'000s		Revised 2025/26 $'000s	AP 2026/27 $'000s
	Open Spaces Development Contributions		
(3,721)	Opening Balance	(3,721)	(3,721)
-	Appropriations	-	-
-	Withdrawals	-	-
(3,721)	**Closing Balance**	**(3,721)**	**(3,721)**
	Development Agreement Funds		
615	Opening Balance	615	615
-	Appropriations	-	-
-	Withdrawals	-	-
615	**Closing Balance**	**615**	**615**
	Depreciation Reserve		
99,474	Opening Balance	107,293	85,526
51,241	Appropriations	57,924	61,504
(43,422)	Withdrawals	(79,691)	(82,076)
107,293	**Closing Balance**	**85,526**	**64,954**
	Retained Earnings		
1,423,622	Opening Balance	1,440,393	1,487,456
-	Retained Earnings Generated	47,063	15,204
-	Retained Earnings Generated OPEX	-	-
16,771	Appropriations & Withdrawals	-	-
1,440,393	**Closing Balance**	**1,487,456**	**1,502,660**
	Emergency Event Reserve		
11,069	Opening Balance	11,905	11,905
857	Appropriations	-	-
(22)	Withdrawals	-	-
11,905	**Closing Balance**	**11,905**	**11,905**
	Mineral Survey Reserve		
50	Opening Balance	-	-
-	Appropriations	-	-
(50)	Withdrawals	-	-
-	**Closing Balance**	**-**	**-**
	Property Disposal Reserve		
198	Opening Balance	198	198
-	Appropriations	-	-
-	Withdrawals	-	-
198	**Closing Balance**	**198**	**198**

PŪRONGO AWENGA AHUMONI - REITI
FUNDING IMPACT STATEMENT - RATES

Rates for 2026/27

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 2026/27 rating years
- The second part outlines the rates for the 2026/27 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

<table>
<tr><th>Differential</th><th>Basis</th><th>Description</th><th>Land use codes</th></tr>
<tr><td>General</td><td>100%</td><td>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.)</td><td>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)</td></tr>
<tr><td>Commercial</td><td>275%</td><td>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.)</td><td>03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95,& 96</td></tr>
<tr><td>Mixed Use</td><td colspan="3">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)).</td></tr>
<tr><td colspan="4">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'.</td></tr>
</table>

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 2026/27 year is 13.37%. (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	30.9%	All rating units within the Te Hiku Ward
Bay of Islands-Whangaroa Ward	46.7%	All rating units within the Bay of Islands – Whangaroa Ward
Kaikohe-Hokianga Ward	22.4%	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
Kāeo	Kaikohe	Kaimaumau
Kaitāia	Karikari Communities	Karikari Communities-Rangiputa
Kawakawa	Kerikeri / Waipapa	Kohukohu
Moerewa	Ngāwhā	Ōkaihau
Ōpononi / Ōmāpere	Ōpua / Ōkiato	Paihia
Rāwene	Russell /Tapeka Point	Taupō Bay
Tauranga Bay	Te Haumi	Whangaroa

* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui, and was previously described as "Taipā". Rating area maps represented by Area 1 & 2.

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 rateable rating unit in the district to contribute funding to the provision of the stormwater network and 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

Kaitāia Business Improvement District Rate

This targeted rate is set to support the Kaitāia 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 Kaitāia Township. Refer rating area maps. **Map_2_Kaitaia_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	Kaitāia 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]

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.

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)[1]

Sewerage public good rate

A fixed amount of $15.00 on every rateable rating unit in the district to contribute funding to the provision of sewerage services and 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)[1]

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] 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[1]

1. Capable of connection means that rating unit is not connected to a public reticulated water supply system but is within100 metres of the reticulation, within an area serviced by a water scheme and the council will allow the rating unit toconnect.

Water public good rate

A fixed amount of $15.00 on every rateable rating unit in the district to contribute funding to the provision of water services and 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 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 2026/27

Set out in the following tables are the indicative rates for the 2026/27 rating years. For comparison purposes the rates for the 2025/26 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

Rate	Basis of Assessment	Rates 2026/27 Rate (GST Inc)	Rates 2026/27 Total Rate	Rates 2025/26 GST Inc
General Rates				
Uniform Annual General Charge	Per SUIP	$450.00	$17,596,575	$450.00
General Differential	Per $ of Land Value	$0.0041176	$63,131,998	$0.0033654
Commercial Differential	Per $ of Land Value	$0.0113234	$9,383,628	$0.0092549
Targeted Ward Service Rate				
BOI - Whangaroa Ward Differential	Per SUIP	$477.80	$8,729,167	$485.60
Te Hiku Ward Differential	Per SUIP	$444.60	$5,782,468	$497.10
Kaikohe - Hokianga Ward Differential	Per SUIP	$536.20	$4,197,374	$584.10
Targeted Roading Rates				
Uniform Roading Rate	Per SUIP	$100.00	$3,910,350	$100.00
Roading Differential Rate				
Residential	Per $ of Land Value	$0.0001067	$730,116	$0.0000954
Lifestyle	Per $ of Land Value	$0.0001134	$503,528	$0.0001052
Farming Gen	Per $ of Land Value	$0.0001459	$402,822	$0.0001309
Horticulture	Per $ of Land Value	$0.0000916	$25,176	$0.0000807
Dairy	Per $ of Land Value	$0.0002575	$176,235	$0.0002244
Forestry	Per $ of Land Value	$0.0016556	$327,293	$0.0016441
Commercial	Per $ of Land Value	$0.0002797	$176,235	$0.0002666
Industrial	Per $ of Land Value	$0.0002397	$50,353	$0.0002265
Mining/Quarry	Per $ of Land Value	$0.0088579	$100,706	$0.0092693
Other	Per $ of Land Value	$0.0002368	$25,176	$0.0002052
Stormwater Targeted Rates				
Stormwater Differential Rate				
Commercial Differential	Per rating unit	$375.00	$558,750	$375.00
General Differential	Per rating unit	$187.50	$2,719,875	$187.50
Stormwater Public Good Rate				
Uniform Charge	Per rating unit	$10.00	$351,545	$10.00
Targeted Development Rates				
Paihia CBD Development Rate				
General Differential	Per SUIP	$18.00	$38,619	$18.00
Commercial Differential	Per SUIP	$56.00	$19,208	$56.00
Kaitāia BID Rate				
Kaitāia BID Rate	Per $ of Land Value	$0.0007567	$57,500	$0.0007369
BOI Recreation Centre rate				
Uniform Targeted Rate	Per SUIP	$5.00	$24,565	$5.00

Rate	Basis of Assessment	Rates 2026/27 Rate (GST Inc)	Total Rate	Rates 2025/26 GST Inc
Sewerage Targeted Rates				
Sewerage Capital Rates				
Ahipara				
Ahipara Connected	Per SUIP	$361.96	$207,041	$344.07
Ahipara Availability	Per rating unit	$361.96	$40,178	$344.07
Ahipara Additional Pans	Per Sub Pan[2]	$217.18	$12,379	$206.44
East Coast*				
East Coast* Connected	Per SUIP	$341.76	$552,626	$320.26
East Coast* Availability	Per rating unit	$341.76	$134,653	$320.26
East Coast* Additional Pans	Per Sub Pan	$205.06	$30,554	$192.16
Hihi				
Hihi Connected	Per SUIP	$1,317.02	$214,674	$1,302.32
Hihi Availability	Per rating unit	$1,317.02	$28,974	$1,302.32
Hihi Additional Pans	Per Sub Pan	$790.21	$5,531	$781.39
Kāeo				
Kāeo Connected	Per SUIP	$798.07	$139,662	$762.14
Kāeo Availability	Per rating unit	$798.07	$16,759	$762.14
Kāeo Additional Pans	Per Sub Pan	$478.84	$40,223	$457.28
Kaikohe				
Kaikohe Connected	Per SUIP	$261.05	$475,111	$247.16
Kaikohe Availability	Per rating unit	$261.05	$16,185	$247.16
Kaikohe Additional Pans	Per Sub Pan	$156.63	$120,135	$148.30
Kaitāia & Awanui				
Kaitāia & Awanui Connected	Per SUIP	$519.09	$1,374,550	$464.60
Kaitāia & Awanui Availability	Per rating unit	$519.09	$71,115	$464.60
Kaitāia & Awanui Additional Pans	Per Sub Pan	$311.45	$266,601	$278.76
Kawakawa				
Kawakawa Connected	Per SUIP	$616.40	$358,745	$598.61
Kawakawa Availability	Per rating unit	$616.40	$7,397	$598.61
Kawakawa Additional Pans	Per Sub Pan	$369.84	$64,352	$359.17
Kerikeri				
Kerikeri Connected	Per SUIP	$603.57	$1,158,251	$628.31
Kerikeri Availability	Per rating unit	$603.57	$97,778	$628.31
Kerikeri Additional Pans	Per Sub Pan	$362.14	$163,325	$376.99
Kohukohu				
Kohukohu Connected	Per SUIP	$1,255.72	$110,503	$1,079.28
Kohukohu Availability	Per rating unit	$1,255.72	$12,557	$1,079.28
Kohukohu Additional Pans	Per Sub Pan	$753.43	$12,055	$647.57
Ōpononi				
Ōpononi Connected	Per SUIP	$356.96	$148,138	$265.38
Ōpononi Availability	Per rating unit	$356.96	$32,483	$265.38
Ōpononi Additional Pans	Per Sub Pan	$214.18	$18,634	$159.23

Rate	Basis of Assessment	Rates 2026/27 Rate (GST Inc)	Rates 2026/27 Total Rate	Rates 2025/26 GST Inc
Paihia				
Paihia Connected	Per SUIP	$519.89	$1,120,883	$520.41
Paihia Availability	Per rating unit	$519.89	$103,978	$520.41
Paihia Additional Pans	Per Sub Pan	$311.93	$381,802	$312.25
Rangiputa				
Rangiputa Connected	Per SUIP	$279.47	$29,903	$280.05
Rangiputa Availability	Per rating unit	$279.47	$4,472	$280.05
Rangiputa Additional Pans	Per Sub Pan	$167.68	$671	$168.03
Rāwene				
Rāwene Connected	Per SUIP	$681.70	$164,290	$524.00
Rāwene Availability	Per rating unit	$681.70	$20,451	$524.00
Rāwene Additional Pans	Per Sub Pan	$409.02	$19,224	$314.40
Russell				
Russell Connected	Per SUIP	$557.94	$339,226	$555.69
Russell Availability	Per rating unit	$557.94	$75,322	$555.69
Russell Additional Pans	Per Sub Pan	$334.76	$48,875	$333.42
Whangaroa				
Whangaroa Connected	Per SUIP	$807.36	$11,303	$807.56
Whangaroa Availability	Per rating unit	$807.36	$4,037	$807.56
Whangaroa Additional Pans	Per Sub Pan	$484.42	$5,329	$484.54
Whatuwhiwhi				
Whatuwhiwhi Connected	Per SUIP	$399.43	$329,929	$399.88
Whatuwhiwhi Availability	Per rating unit	$399.43	$132,611	$399.88
Whatuwhiwhi Additional Pans	Per Sub Pan	$239.66	$4,314	$239.93
Sewerage Public Good Rate				
Uniform Charge	Per rating unit	$15.00	$527,333	$15.00
Sewerage Operating Rate				
Connected Rate (All Schemes)	Per SUIP	$986.21	$13,758,627	$917.06
Subsequent Pan Rate (All Schemes)	Per Sub Pan	$591.73	$2,424,895	$550.23
Water Targeted Rates				
Water Capital Rates				
Kaikohe				
Kaikohe Connected	Per SUIP	$407.60	$824,167	$399.92
Kaikohe Availability	Per rating unit	$407.60	$20,380	$399.92
Kaitāia				
Kaitāia Connected	Per SUIP	$525.50	$1,393,101	$538.76
Kaitāia Availability	Per rating unit	$525.50	$45,719	$538.76
Kawakawa				
Kawakawa Connected	Per SUIP	$496.03	$596,724	$468.18
Kawakawa Availability	Per rating unit	$496.03	$15,377	$468.18
Kerikeri				
Kerikeri Connected	Per SUIP	$233.29	$732,764	$238.15
Kerikeri Availability	Per rating unit	$233.29	$34,760	$238.15

Rate	Basis of Assessment	Rates 2026/27 Rate (GST Inc)	Total Rate	Rates 2025/26 GST Inc
Ōkaihau				
Ōkaihau Connected	Per SUIP	$470.55	$86,581	$410.99
Ōkaihau Availability	Per rating unit	$470.55	$6,588	$410.99
Omāpere/Ōpononi				
Omāpere/Ōpononi Connected	Per SUIP	$748.73	$320,456	$681.73
Omāpere/Ōpononi Availability	Per rating unit	$748.73	$48,667	$681.73
Paihia				
Paihia Connected	Per SUIP	$289.90	$642,998	$242.33
Paihia Availability	Per rating unit	$289.90	$25,221	$242.33
Rāwene				
Rāwene Connected	Per SUIP	$285.19	$94,113	$266.94
Rāwene Availability	Per rating unit	$285.19	$4,848	$266.94
Water Public Good Rate				
Uniform Charge	Per rating unit	$15.00	$527,333	$15.00
Water Operating Rates				
Water by Meter Rates				
Potable Water	Per M^3	$4.79	$10,896,066	$4.62
Non-potable Water	Per M^3	$3.11	$3,111	$3.00
Non-Metered Rates				
Non-metered Potable Rate	Per SUIP	$1,581.80	$90,163	$1,527.92
Non-metered non-potable Rate	Per SUIP	$1,163.00	$0	$1,123.84
Drainage Targeted Rates				
Kaitāia Drainage Area	Per Ha of Land Area	$16.74	$152,020	$13.00
Kaikino Drainage Area				
Kaikino A	Per Ha of Land Area	$7.97	$2,994	$7.64
Kaikino B	Per Ha of Land Area	$3.99	$1,501	$3.82
Kaikino C	Per Ha of Land Area	$1.33	$1,749	$1.28
Motutangi Drainage Area				
Motutangi A	Per Ha of Land Area	$38.46	$18,334	$32.05
Motutangi B	Per Ha of Land Area	$19.23	$9,486	$16.03
Motutangi C	Per Ha of Land Area	$6.42	$9,998	$5.35
Waiharara Drainage Area				
Waiharara A	Per Ha of Land Area	$9.12	$1,313	$8.21
Waiharara B	Per Ha of Land Area	$4.56	$3,498	$4.11
Waiharara C	Per Ha of Land Area	$1.52	$786	$1.37

Notes:
1. Per SUIP - Seperately Used or Inhabited Part of a rating unit
2. Per sub pan - per subsequent pan or additional pan
* East Coast area includes Tāipa, Coopers Beach, Cable Bay and Mangōnui

Example of rates on different land values

Land Values	General Rates	UAGC	Road UAGC	Roading Rate	Ward Rate Average	Public Good Rate	Wastewater Average	Water Average (Excluding Usage)	Final Rates 2026/27	AP 2025/26
Residential										
100,000	$ 412	$ 450	$ 100	$ 11	$ 478	$ 40	$ 1,469	$ 385	$ 3,345	$ 3,199
250,000	$ 1,029	$ 450	$ 100	$ 27	$ 478	$ 40	$ 1,469	$ 385	$ 3,979	$ 3,718
500,000	$ 2,059	$ 450	$ 100	$ 53	$ 478	$ 40	$ 1,469	$ 385	$ 5,035	$ 4,584
750,000	$ 3,088	$ 450	$ 100	$ 80	$ 478	$ 40	$ 1,469	$ 385	$ 6,091	$ 5,449
1,000,000	$ 4,118	$ 450	$ 100	$ 107	$ 478	$ 40	$ 1,469	$ 385	$ 7,147	$ 6,314
Rural & Lifestyle										
100,000	$ 412	$ 450	$ 100	$ 11	$ 478	$ 40	$ -	$ -	$ 1,492	$ 1,446
250,000	$ 1,029	$ 450	$ 100	$ 28	$ 478	$ 40	$ -	$ -	$ 2,126	$ 1,967
500,000	$ 2,059	$ 450	$ 100	$ 57	$ 478	$ 40	$ -	$ -	$ 3,184	$ 2,834
750,000	$ 3,088	$ 450	$ 100	$ 85	$ 478	$ 40	$ -	$ -	$ 4,242	$ 3,702
1,000,000	$ 4,118	$ 450	$ 100	$ 113	$ 478	$ 40	$ -	$ -	$ 5,299	$ 4,570
Commercial										
100,000	$ 1,132	$ 450	$ 100	$ 28	$ 478	$ 40	$ 1,469	$ 385	$ 4,083	$ 3,805
250,000	$ 2,831	$ 450	$ 100	$ 70	$ 478	$ 40	$ 1,469	$ 385	$ 5,823	$ 5,234
500,000	$ 5,662	$ 450	$ 100	$ 140	$ 478	$ 40	$ 1,469	$ 385	$ 8,724	$ 7,614
750,000	$ 8,493	$ 450	$ 100	$ 210	$ 478	$ 40	$ 1,469	$ 385	$ 11,625	$ 9,994
1,000,000	$ 11,323	$ 450	$ 100	$ 280	$ 478	$ 40	$ 1,469	$ 385	$ 14,526	$ 12,375

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 2026 was 40,230 as per the QV Valuation website which includes non-rateable units of approximately 5,074.

The land and capital values of these units was:

Land value	$17,088,739,050
Capital value	$32,188,543,000

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 a charge 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) $315.00
- Annual administration fee for maintaining rates postponement $52.00.

Financing fee on all postponements: Currently set at 4.27% 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 2026/27 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 2026	27 August 2026
Two	20 November 2026	27 November 2026
Three	19 February 2027	26 February 2027
Four	20 May 2027	27 May 2027

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 2026	21/12/2026	28/12/2026	May 2027	21/06/2027	28/06/2027
Kaitāia	Aug 2026	21/09/2026	28/09/2026	Feb 2027	19/03/2027	26/03/2027
Kawakawa/Moerewa	Jul 2026	20/08/2026	27/08/2026	Jan 2027	19/02/2027	26/02/2027
Kerikeri	Sep 2026	20/10/2026	27/10/2026	Mar 2027	20/04/2027	27/04/2027
Ōkaihau	Jul 2026	20/08/2026	27/08/2026	Jan 2027	19/02/2027	26/02/2027
Ōmāpere / Ōpononi	Jul 2026	20/08/2026	27/08/2026	Jan 2027	19/02/2027	26/02/2027
Paihia	Oct 2026	20/11/2026	27/11/2026	Apr 2027	20/05/2027	27/05/2027
Rāwene	Jul 2026	20/08/2026	27/08/2026	Jan 2027	19/02/2027	26/02/2027

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 2026/27 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.

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