

Mahere-ā-Tau 2025/26

Annual Plan 2025/26



Ihirangi

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Nau mai

Welcome

He Mihi mō te Mahere-ā-Tau

Ko Ranginui te tuanui

Ko Papatūānuku te paparahi

Ko ngā maunga, ngā poupou e tū kaha nei

Tū te ao, tū te pō

Ko te amorangi ki mua, ko te hāpai ō ki muri

E mihi ana ki te whenua, e tangi ana ki ngā mate

Haere e ngā mate, haere,

Haere i te kākauritanga

Haere i te waka o te ahiahi

E timu nei ki te pō

Te pōuriuri, te pō tangotango, te pō e au ai te moe

Haere, haere, haere

Rātou ki a rātou, tātou ki a tātou

Ka huri ngā whakaaro nui ki a koutou

E noho mai ana ki ō tātou marae kāinga huri noa i ngā tōpito
katoa o Te Taitokerau,

Tēnā koutou, tēnā koutou, tēnā koutou katoa!

Mea nei ko ngā kupu whāriki mō te Mahere-ā-Tau 2025/26



This mihi is an acknowledgement and greeting to the people of Northland and proudly introduces the Annual Plan 2025/26.

Te Whakaahu Whakamua

Moving forward



Message from Te Kahurangi (Chair) and Te Tāhūhū Rangapū (Chief Executive)

Nau mai haere mai – welcome to our Annual Plan for 2025/26.

It's been one year since we adopted Te Mahere Roa | Long Term Plan 2024-2034, our pathway for the coming decade.

There is hugely important work to be done to care for our environment/te taiao and build climate resilient communities, while recognising that affordability remains a critical issue for our people.

The work programme we set out in our Long Term Plan last year – and consulted widely on – has set us up well for the coming year, and we believe continues to strike the right balance for the future of our region and its people.

As a result, we haven't made significant changes under this Annual Plan, and have saved the expense of going through a public consultation process. Increasing funding for preventing gold clam (a potentially devastating freshwater pest) from reaching Northland's lakes is one of the few changes we have made.

The recent amendment to our Long Term Plan related to our strategic investment in Marsden Maritime Holdings Ltd (MMH) and doesn't impact our work programme or rates. However, it will help set up our region's port for the future by uniting MMH with Northport and in doing so give council a much larger holding in this important local asset.

With the Annual Plan we have however continued to look for cost savings where we can, as it's essential that our mahi is delivered efficiently and cost-effectively.

We have been able to achieve a lower rates increase than what was originally projected for the coming year. Instead of a forecast 5.79% increase, it will be a 3.54% increase for the 2025/26 year, or \$19.19 extra on average.

At central government level, resource management reform will continue to be a key focus. Recommendations from the Government's Expert Advisory Group on Resource Management Reform are a fundamental shift in regulatory philosophy toward regulatory restraint, greater efficiency and consistency. Together with the regional sector we stand ready to partner with central government to help shape a system that works.

Here in Te Taitokerau, local government elections will take place in October and a new council will review our current strategic direction and consider any changes as part of the 2027-2037 Long Term Plan.

Throughout these changes, we believe we're well placed in our plans for the year ahead to keep up the mahi and relationships that will nurture our environment and people into the future.



Geoff Crawford
Chair

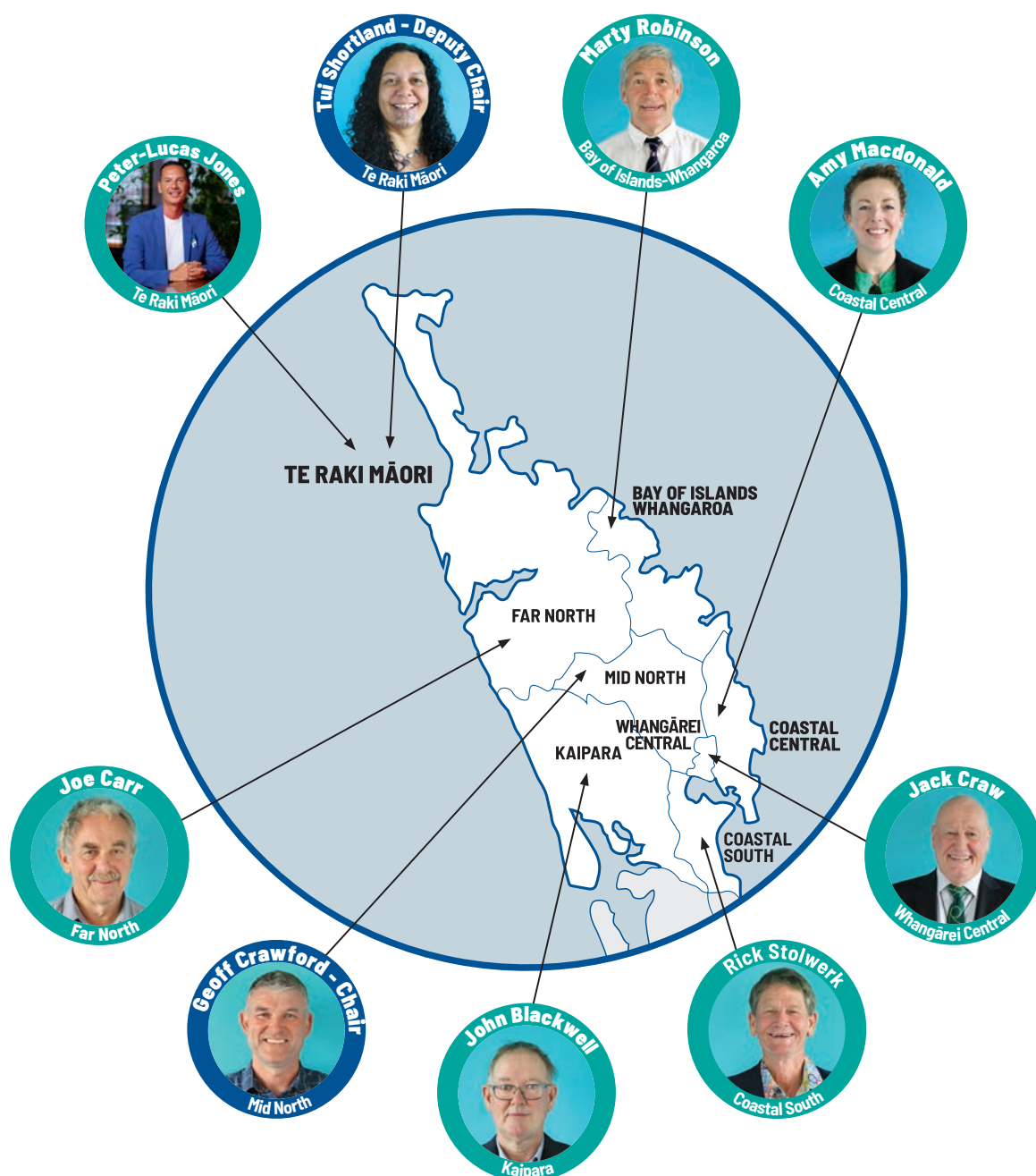


Jonathan Gibbard
Chief Executive Officer



Ō tātou Kaikaunihera

Our regional councillors



Ngā kaupapa matua o tēnei Mahere ā Tau

About this Annual Plan 2025/26

What is an Annual Plan?

Every three years, we do a Long Term Plan – this is our main planning document and our roadmap for supporting Te Taitokerau Northland's growth and wellbeing – it sets our ten-year direction, what we'll do, and how we'll pay for it.

Annual plans are completed in between long term plans and allow us to adjust to change in real time. We can review our budgets, what our priority work is, and any environmental or legislative changes.

This is our first Annual Plan since adopting the Long Term Plan 2024-2034 in June last year, and subsequent Amended Long Term Plan in April 2025.

Mahere-ā-Tau | Annual Plan 2025/26

This Annual Plan reviews the second year of amended Te Mahere Roa | Long Term Plan 2024-2034, and began around 12 months ago with a review of our activities and funding sources to ensure that we are on track to achieve what we'd set out to do for year two of our long term plan.

We understand the financial pressures our communities are facing and we've worked hard to focus our mahi on core activities, and reprioritise where we can, to reduce rates as much as possible while still delivering our critical work. Our focus is on freshwater health, protecting our native habitats, developing enduring relationships with hapū and iwi, and building resilience in our communities.

Consulting with our communities

Generally, talking to our communities is a key part of developing any plan. However, carrying out consultation can be resource intensive and expensive, therefore we need to ensure that we only consult where it is reasonable to do so, and where required by council's Significance and Engagement Policy. This policy sets out the circumstances under which specific consultation on an issue is required, which in the case of an annual plan, is increasing any existing region-wide targeted rate by more than 2%

(annually) above that previously approved in the most recent long term plan, or increasing any specific targeted rate by any amount.

The development of this annual plan did not trigger these consultation thresholds, and a specific consultation was not considered necessary. While specific community feedback was not sought on this annual plan, council are well informed on community views from the recent adoption of the Long Term Plan 2024-2034, which followed a lengthy period of consultation.

What we approved

At the council meeting on 24 June 2025, council approved this annual plan with the following changes from what was set out in the Amended Long Term Plan 2024-2034. These changes resulted in a total annual rates increase of 3.54% – less than the 5.79% approved for year two (2025/26) of the long term plan. The reduced rates are a result of utilising funding made up of previous LTP initiatives that are now redundant, budgetary reserves including surplus savings from the previous year, and unallocated funding available to offset the spending and funding shortfalls detailed below.

Covering reduced cruise ship income | \$491,961 of operational expenditure

Cruise ships entering Northland provide a source of income to council via fees they pay for pilotage and navigation services. Recently, the number of cruise ships both entering New Zealand and coming to Northland has significantly reduced, as has the associated income council receives, creating a shortfall that needs to be accounted for. The reduction in numbers is believed to be due to increased overall fees of entering New Zealand, combined with customs processes and hull clearance protocols.

Funding for Gold Clam response | \$500,000 of operational expenditure

Freshwater Gold Clam is a highly invasive clam currently at two known locations in the Waikato Region. Ongoing mahi is required here in Northland to help prevent the spread of it into our region. To date, this has been by way of education

(publicity material and awareness campaigns), eDNA surveillance and analysis, and employing ambassadors to undertake inspections of watercraft at Lake Taharoa. Further funding is required for 2025/26 and beyond to both continue preventative measures and prepare for Gold Clams' arrival into Te Taitokerau.

Covering reduced rent gains | \$143,250 of operational expenditure

Council uses rental income from its investment properties to subsidise council activities and help keep rates as low as possible. However, construction delays on a development project have resulted in a shortfall in the coming year's forecast rental income that needs to be accounted for.

Covering increased inflation | \$420,000 of operational expenditure

In developing a long term plan, BERL (Business and Economic Research Limited) provides council with forecast inflation percentages for the ten years of that plan. For

2025/26, inflation was forecast at 2.2%, however this has since been readjusted to 3.1%, therefore resulting in a shortfall that needs to be accounted for.

Funding for Sea Cleaners and Native Bird Recovery Centre | \$30,000 of operational expenditure

Sea Cleaners helps to remove debris from our marine environment via education and coordinating volunteers through sponsorship it receives. Council will continue to provide sponsorship via a yearly contribution of \$25,000.

The Whangarei Native Bird Recovery Centre rescues, rehabilitates and cares for birds, runs educational programs for children and adults, fosters environmental consciousness, supports kiwi recovery, and provides ongoing care and advice for those involved in bird conservation and habitat care. Council will continue to provide support for this work via a yearly contribution of \$5,000.



Ngā mahere pūtea

Finances



Te tauāki pāpātanga pūtea

Funding impact statement

Northland Regional Council: Funding impact statement (whole of council)

LTP Year 1		Annual Plan	LTP Year 2	Variance
2024/25		2025/26	2025/26	
\$(000)		\$(000)	\$(000)	\$(000)
Sources of operational funding				
-	General Rates, uniform annual general charges, rates penalties	-	-	-
54,815	Targeted rates	56,758	57,988	(1,230)
13,397	Grants and subsidies for operating purposes	10,902	6,831	4,071
6,342	Fees Charges	5,925	6,600	(676)
1,462	Interest and dividends from investments	5,889	5,847	43
9,491	Local authorities fuel tax, fines, infringement fees and other receipts	7,968	8,789	(822)
85,507	Total sources of operating funding	87,442	86,055	1,386
Applications of operating funding				
79,876	Payments to staff and suppliers	82,181	77,399	4,782
2,031	Finance costs	3,461	4,007	(546)
-	Other operating funding applications	-	-	-
81,907	Total applications of operating funding	85,642	81,406	4,236
3,600	Surplus/(Deficit) of operating funding	1,800	4,650	(2,849)
Sources of capital funding				
5,938	Subsidies and grants for capital expenditure	230	230	0
-	Development and financial contributions	-	-	-
45,966	Increase/(Decrease) in debt	3,804	1,383	2,420
-	Gross proceed from sale of assets	-	-	-
-	Lump sum contributions	-	-	-
-	Other dedicated capital funding	-	-	-
51,904	Total sources of capital funding	4,034	1,613	2,420
Applications of capital funding				
Capital expenditure				
-	- To meet additional demands	-	-	-
17,582	- To improve levels of service	11,094	6,796	4,297
736	- To replace existing assets	773	697	76
7,779	Increase/(Decrease) in reserves	(752)	2,163	(2,915)
29,407	Increase/(Decrease) in investments	(5,281)	(3,394)	(1,887)
55,504	Total Applications of capital funding	5,834	6,262	(429)
(3,600)	Surplus/(Deficit) from capital funding	(1,800)	(4,649)	2,849
-	Funding balance	-	-	-

This statement is GST exclusive. It is required under the Local Government Act 2002 (Schedule 10, Clause 20) and conforms to Schedule 2, Form 1 of the Local Government (Financial Reporting and Prudence) Regulations 2014. Generally Accepted Accounting Practice (GAAP) does not apply to funding impact statements as stated in section 111(2) of the Local Government Act 2002. Key divergences from GAAP are not including depreciation; including internal charges; and combining capital and operational items in one financial statement.

Reconciliation to statement of comprehensive revenue and expense

LTP Year 1		Annual Plan	LTP Year 2	Variance
2024/25		2025/26	2025/26	
\$(000)		\$(000)	\$(000)	\$(000)
18,318	Capital expenditure included above not in Comprehensive Revenue and Expense	11,867	7,493	4,373
29,407	Investment movements included above not in Comprehensive Revenue and Expense	(5,281)	(3,394)	(1,887)
-	- Other Gains included in Comprehensive Income not above	-	-	-
-	- Gross Proceeds included above not in Comprehensive Income	-	-	-
116,173	Financial Asset fair value adjustments included in comprehensive income but not above	-	-	-
1,539	Property revaluation adjustments included in comprehensive income but not above	1,451	1,451	-
-	- Share of associate and joint venture company surplus/(deficit)	834	834	-
(45,966)	Proceeds from Borrowings included above not in comprehensive revenue	(3,804)	(1,383)	(2,420)
7,779	Transfers to/(from) special reserves included above not in comprehensive Income	(752)	2,163	(2,915)
-	- Infrastructure asset revaluation adjustments included in comprehensive income but not above	1,057	1,057	-
(2,442)	Depreciation Expense included in Comprehensive Income not above	(2,675)	(2,510)	(165)
124,807	Total Comprehensive Income per the Statement of Comprehensive Revenue and Expense	2,696	5,711	(3,015)

Ngā reiti

Rates

Rating funding impact statement

This statement is GST exclusive. It shows total gross expenditure and lists (by rate and income type) the funding derived from each source, for easy reference.

LTP Year 1	Annual Plan	LTP Year 2	Variance
2024/25 Excluding GST	2025/26	2025/26	
\$(000)	\$(000)	\$(000)	\$(000)
84,349 Operational Expenditure	88,317	83,916	4,401
18,318 Capital Expenditure	11,867	7,493	4,373
40,780 Capital Investment	-	-	-
143,447 Total Gross Expenditure	100,184	91,410	8,774
Funded By			
18,028 Council services Rate	19,104	20,148	(1,044)
11,807 Land and Freshwater Management Rate	12,318	12,395	(77)
8,725 Pest Management Rate	9,132	9,110	22
3,483 Flood Infrastructure Rate	3,587	3,559	28
4,937 Emergency and Hazard Management Rate	5,615	5,570	45
1,385 Targeted Regional Sporting Facilities Rate	1,385	1,385	-
1,017 Targeted Regional Economic Development Rate	1,238	1,238	-
5,433 Other Targeted Rates	4,379	4,583	(204)
19,335 Grants and Subsidies	11,132	7,061	4,071
6,342 User Charges	5,925	6,601	(676)
4,331 Rental Income	3,469	4,070	(600)
184 Interest Income	2,529	2,486	43
6,699 Gains Income	5,948	6,170	(222)
1,273 Dividend Income	-	-	-
- Forestry Income	-	-	-
45,966 Borrowings	3,804	1,318	2,485
4,502 Cash Reserves from/(to)	10,619	5,715	4,903
143,447 Total Funding	100,184	91,409	8,774

Types of rates

The amounts of the rates stated include the council's GST obligations (GST Incl.). The rates amounts indicated are for the 2025/26 year only.

The council does not accept lump sum contributions in respect of any targeted rate.

Uniform annual general charge

The council does not set a uniform annual general charge.

Targeted region-wide rates

The council sets five rates, which are applied as targeted region-wide rates – the Council Services Rate, Land and Freshwater Management Rate, Pest Management Rate, Flood Infrastructure Rate and the Emergency and Hazard Management Rate. Targeted region-wide rates are assessed on all rateable properties in the Northland region.

Council Services Rate

What it funds

The council uses the council services rate to fund some activities that are carried out under the Resource Management Act 1991, the Local Government Act 2002, the Maritime Transport Act 1994, maritime bylaws and any other activities that are not covered by any other funding source. This rate will fund the costs remaining after appropriate user fees and charges and a share of investment income, where available, have been taken into account.

How it is set

The Council Services Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is calculated on the total projected capital value, as determined by the certificate of projected valuation of each constituent district in the Northland region. The rate is differentiated by location in the Northland region, and assessed as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts and on each rating unit in the Kaipara district. An additional \$1.73 per SUIP of a rating unit is to be assessed across the Whangārei constituency to provide \$80,269 to fund the ongoing maintenance of the Hātea River channel.

How much is the rate?

The estimated total Council Services Rate amounts to \$21,969,232 for the 2025/26 financial year.

The Council Services Rate payable in respect of each rating unit in the Kaipara district, and each SUIP of a rating unit in the Far North and Whangārei districts, will be set as shown in the following table.

The funding impact statement recognises that a differentiated, fixed amount on each rating unit (property) or SUIP of a rating unit links better to resource management planning, strategic planning, education, public advice, the public-good elements of issuing resource consents, regional advocacy and transport planning where the link to land value is very weak.

Council Services Rate

District	Rate	Rateable unit
Far North	\$195.63	per SUIP
Kaipara	\$262.32	per rating unit
Whangārei	\$229.89	per SUIP

Land and Freshwater Management Rate

What it funds

This land value-based rate is used to fund activities that are carried out under the Soil Conservation and Rivers Control Act 1941, the Resource Management Act 1991 and the National Policy Statement for Freshwater Management, including its amendments.

The rate will specifically fund land and freshwater management activities. This rate will fund the costs remaining after appropriate user fees and charges, grants and subsidies, and a share of investment income (where available) have been taken into account. The Land and Freshwater Management Rate is assessed across all sectors of the Northland community and recognises that the benefit derived from the funded activities is strongly linked to land values.

How it is set

The Land and Freshwater Management Rate is a targeted rate authorised by the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rateable rating unit in the region. The rate is set per dollar of the land value. The rate per dollar of land value is different for each constituent district because the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act 2002. The council does not apply a differential on this rate.

How much is the rate?

The estimated total Land and Freshwater Management Rate is \$14,164,575 for the 2025/26 financial year. The following table shows the actual and equalised land value for each district, and the rate per \$100,000 of land value for each district based on the equalised land values. If all districts had the same valuation date, each district would have the same rate per \$100,000 of actual land value.

Land and Freshwater Management Rate

District	Actual land value \$(000)s	Equalised land value \$(000)s	Rate per \$100,000 of actual land value
Far North	17,182,762	15,502,632	\$28.86
Kaipara	9,491,084	9,064,034	\$29.83
Whangārei	21,708,892	20,896,894	\$30.26

Pest Management Rate

What it funds

The council uses the Pest Management Rate to fund activities that are carried out under the Biosecurity Act 1993. This rate will fund the costs remaining after appropriate user fees and charges, grants and subsidies, and a share of investment income (where available) have been taken into account. For new activities funded by this rate that relate to the implementation of the Northland Regional Pest Management Plan, consideration is given to the requirements of section 100T of the Biosecurity Act 1993. An analysis of Section 100T requirements was carried out and considered by council as part of the process of consulting on and adopting the Long Term Plan 2024-2034, and can be found in the rates section of that document. The council considers that the analysis has not changed for the 2025/26 financial year.

The Pest Management Rate will specifically fund pest plant, disease, and pest animal management activities.

How it is set

The Pest Management Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is calculated on the total projected capital value, as determined by the certificate of projected valuation of each constituent district in the Northland region. The rate is differentiated by location in the Northland region and assessed as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts and on each rating unit in the Kaipara district.

How much is the rate?

The estimated total Pest Management Rate amounts to \$10,502,019 for the 2025/26 financial year.

The Pest Management Rate is payable in respect of each rating unit in the Kaipara district, and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts, and will be set as shown in the following table. This funding impact statement recognises that a differentiated, fixed amount on each rating unit (property), or SUIP of a rating unit, links better to pest management activities, where the link to land value is very weak.

Pest Management Rate

District	Rate	Rateable unit
Far North	\$93.86	per SUIP
Kaipara	\$125.86	per rating unit
Whangārei	\$109.47	per SUIP

Flood Infrastructure Rate

What it funds

This rate will fund flood adaptation work, including partially or fully funding the development of flood risk management infrastructure in communities across Northland that meet specified criteria as approved by the council (as set out in 'Proposed funding methods' in the Rautaki hanganga - Infrastructure strategy: Flood protection and control, included in the Long Term Plan 2024–2034). Targeted rates will be used to fund the portion of flood risk management infrastructure that is not met by the Flood Infrastructure Rate, and operational river schemes works.

How it is set

The Flood Infrastructure Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. This rate is assessed as a fixed amount on each rateable separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts, and each rateable rating unit in the Kaipara district.

How much is the rate?

The estimated total Northland Flood Infrastructure Rate amounts to \$4,124,757 for the 2025/26 financial year. The rate for each rating unit in the Kaipara district and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts is set as \$41.66.

Emergency and Hazard Management Rate

What it funds

The council uses the Emergency and Hazard Management Rate to fund activities that are carried out under the Civil Defence Emergency Management Act 2002, Resource Management Act 1991, Soil Conservation and Rivers Control Act 1941, and climate change adaptation planning activities. This rate will fund the costs remaining after appropriate user fees and charges, grants and subsidies, and a share of investment income (where available), have been taken into account.

How it is set

The Emergency and Hazard Management Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is calculated on the total projected capital value, as determined by the certificate of projected valuation of each constituent district in the Northland region. The rate is differentiated by location in the Northland region, and assessed as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts, and on each rating unit in the Kaipara district.

How much is the rate?

The estimated total Emergency and Hazard Management Rate amounts to \$6,457,208 for the 2025/26 financial year.

The Emergency and Hazard Management Rate payable in respect of each rating unit in the Kaipara district, and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts of the Northland region, will be set as shown in the following table.

This funding impact statement recognises that a differentiated, fixed amount on each rating unit or SUIP of a rating unit links better to emergency and hazard management activities where the link to land value is weak.

Emergency and Hazard Management Rate

District	Rate	Rateable unit
Far North	\$57.71	per SUIP
Kaipara	\$77.38	per rating unit
Whangārei	\$67.31	per SUIP

Specific targeted rates

The following specific targeted rates are for 2025/26.

Regional Rescue Services Rate

What it funds

The council will collect the Regional Rescue Services Rate to provide a funding pool for selected organisations whose primary purpose is to save lives that are in immediate or critical danger, or to respond to serious injury. The funds must be applied to the provision of services in Northland. The fund recipients will be granted funding for a three-year period, on a contestable basis.

How it is set

The Regional Rescue Services Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. This rate is assessed as a fixed amount on each rateable separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts, and each rateable rating unit in the Kaipara district.

How much is the rate?

The estimated total Regional Rescue Services Rate is \$878,219 for the 2025/26 financial year. The rate for each rating unit in the Kaipara district and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts is set as \$8.87.

How is the rate applied?

The Regional Rescue Services Rate will be applied to approved recipients.

Regional Sporting Facilities Rate

What it funds

The council will collect the Regional Sporting Facilities Rate to contribute funds towards the development of sporting facilities across Northland that are of regional benefit. Potential recipient projects will be determined through ongoing work on the Northland Sports Facilities Plan.

How it is set

The Regional Sporting Facilities Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. This rate is assessed as a fixed amount on each rateable separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts, and each rateable rating unit in the Kaipara district.

How much is the rate?

The estimated total Northland Regional Sporting Facilities Rate amounts to \$1,593,071 for the 2025/26 financial year. The rate for each rating unit in the Kaipara district and each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whangārei districts is set as \$16.09.

How is the rate applied?

This rate is applied to the development of sporting facilities that are of regional benefit.

Regional Economic Development Rate

What it funds

The Regional Economic Development Rate will fund activities that support the economic wellbeing of Northland, and community infrastructure.

How it is set

The Regional Economic Development Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is assessed on the land value of each rateable rating unit in the region. The rate is set per dollar of land value. The rate per dollar of land value is different for each constituent district as the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act. The council does not apply a differential on this rate.

How much is the rate?

The estimated total Regional Economic Development Rate is \$1,423,393 for the 2025/26 financial year.

The following table shows the actual and equalised land value for each district, and the rate per \$100,000 of land value for each district, based on the equalised land values. If all districts had the same valuation date, each district would have the same rate per \$100,000 of actual land value.

Regional Economic Development Rate

District	Actual land value \$(000)s	Equalised land value \$(000)s	Rate per \$100,000 of actual land value
Far North	\$17,182,762	\$15,502,632	\$2.90
Kaipara	\$9,491,084	\$9,064,034	\$3.00
Whangārei	\$21,708,892	\$20,896,894	\$3.04

How is the rate applied?

This rate is applied to the investment and growth reserve.

Whangārei Transport Rate

What it funds

This rate forms the local contribution required to fund the Whangārei bus passenger transport services, the administration of the Whangārei Total Mobility scheme, and provision of other public transport services in the Whangārei district.

How it is set

The Whangārei Transport Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is a fixed amount assessed on each rateable separately used or inhabited part (SUIP) of a rating unit in the Whangārei district.

How much is the rate?

The estimated total Whangārei Transport Rate is \$1,414,603 for the 2025/26 financial year. The rate will be set at \$30.40 for each rateable separately used or inhabited part (SUIP) of a rating unit in the Whangārei district.

How is the rate applied?

The Whangārei Transport Rate will be applied to the passenger transport administration activity to subsidise bus passenger transport, administration of the Total Mobility service, and provide other public transport services in the Whangārei district.

Far North Transport Rate

What it funds

This rate funds the Far North bus passenger transport services, and the investigation and provision of other public transport services in the Far North district.

How it is set

The Far North Transport Rate is a targeted rate as authorised by the Local Government (Rating) Act 2002. The rate is a fixed amount assessed on each rateable separately used or inhabited part (SUIP) of a rating unit in the Far North district.

How much is the rate?

The estimated total Far North Transport Rate is \$319,370 for the 2025/26 financial year. The rate will be set at \$8.54 for each rateable separately used or inhabited part (SUIP) in the Far North district.

How is the rate applied?

The Far North Transport Rate will be applied to the passenger transport administration activity to subsidise provision of bus passenger transport, and the investigation and provision of other public transport services in the Far North district.

Awanui River Management Rate

What it funds

This rate funds capital and operational works on the Awanui River flood management scheme.

How it is set

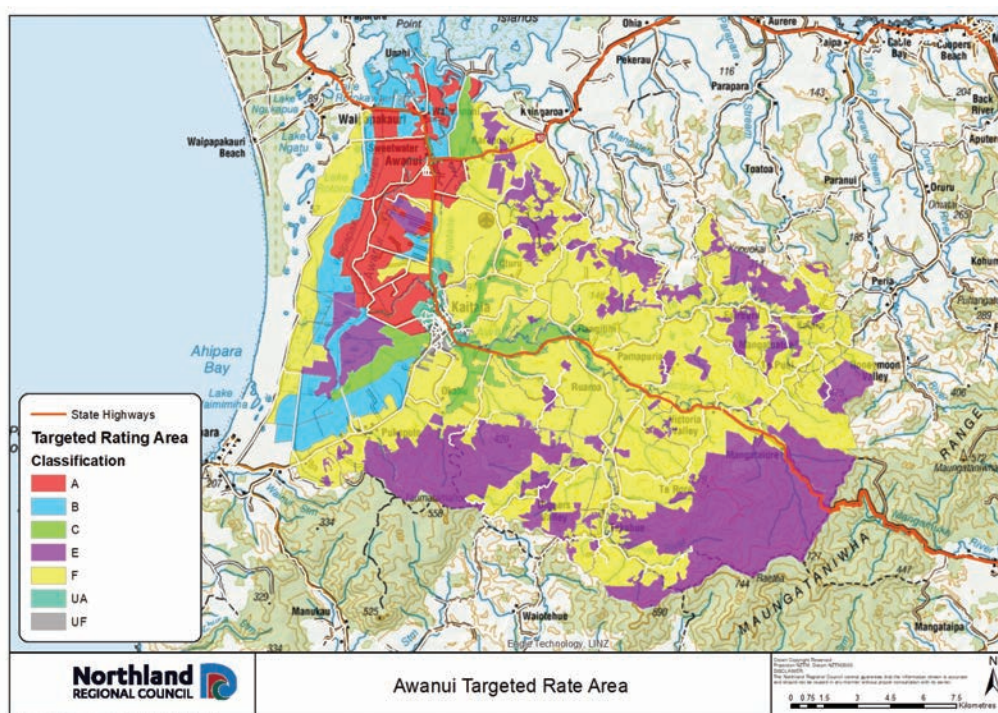
The Awanui River Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set differentially by location and area of benefit as illustrated by the following table and maps. The rate is set differentially as follows:

Awanui River Management Rate

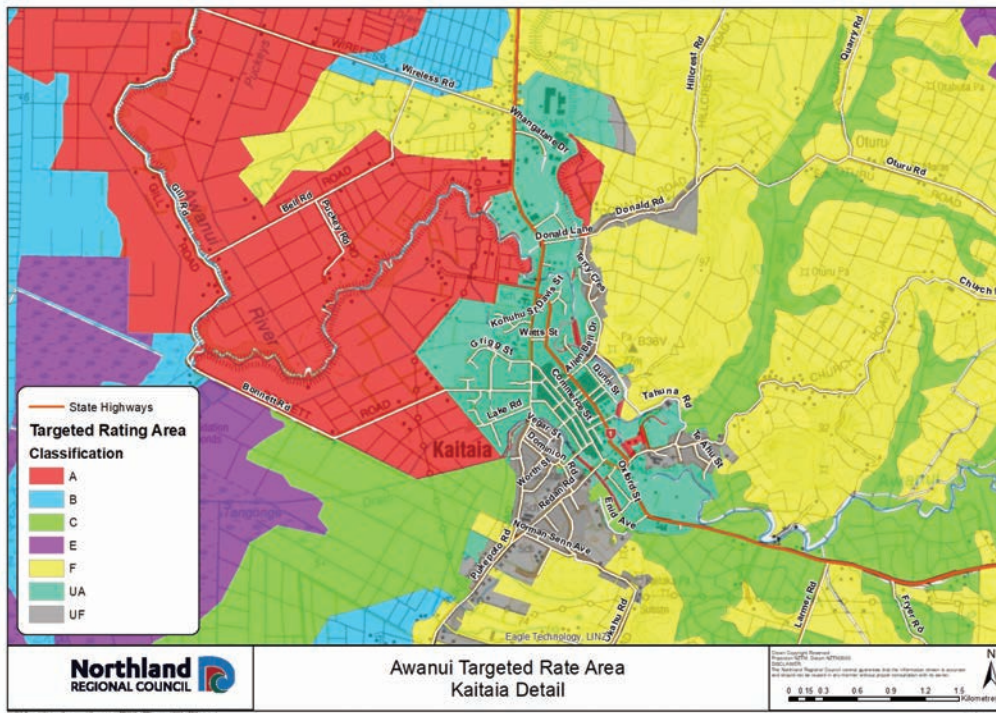
Category	Description	Rate	Rateable unit
1	Urban rate class UA (floodplain location) \$268.31 direct benefit plus \$26.23 indirect benefit per separately used or inhabited part of a rating unit (SUIP).	\$294.54	Per SUIP
2	Urban rate classes UF (higher ground) \$26.23 direct benefit plus \$26.23 indirect benefit per separately used or inhabited part of a rating unit (SUIP).	\$52.46	Per SUIP
3	Commercial differential factor applicable to urban rate classes UA and UF, and rural hectare rate classes A & B, C, E and F.	3.0 times the appropriate rate	Urban rate classes UA and UF, and rural hectare rate classes A & B, C, E and F
4	Rural rate differentiated by class, \$10.99 per separately used or inhabited part of a rating unit (SUIP) of indirect benefit, plus a rate per hectare for each of the following classes of land in the defined Kaitia flood rating district as illustrated in the following maps and table.	\$10.99	Per SUIP

The rating classifications and the rate charged are illustrated in the following maps and table:

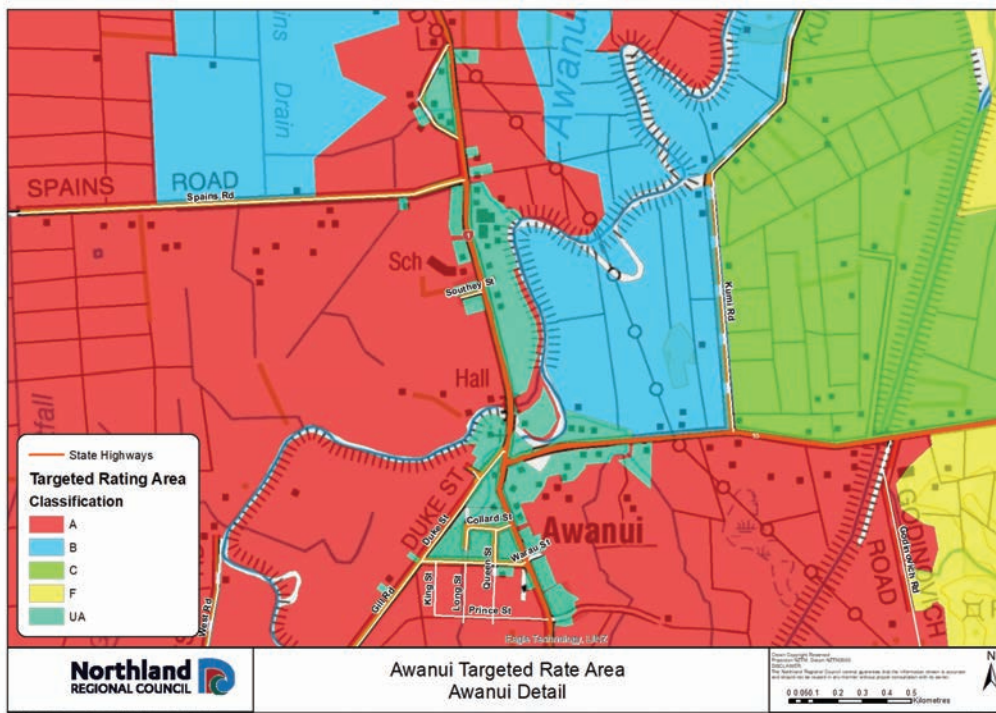
Awanui River scheme targeted rate



Awanui River scheme targeted rate - Kaitaia detail



Awanui River scheme targeted rate - Awanui detail



Awanui River Management Rate

Class	Description	Rate per hectare
A & B	High benefit; rural land which receives high benefit from the Awanui scheme works due to reduced river flooding risk and/or reduced duration of flooding and/or reduced coastal flooding.	\$23.39
C	Moderate benefit; land floods less frequently and water clears quickly.	\$10.52
E	Land in flood-ways and ponding areas that receive no benefit and land retained in native bush that provides watershed protection.	-
F	Contributes run-off waters, and increases the need for flood protection.	\$0.72

For more detailed information on rating class boundaries, please refer to the **Awanui Scheme Asset Management Plan**, which is available on our website.

How much is the rate?

The estimated total Awanui River Management Rate is \$973,164 for the 2025/26 financial year. The revenue sought from each category of rateable land will be as follows:

Awanui River Management Rate

Class	Rural or urban	Total revenue
A & B	Rural	\$124,230
C	Rural	\$15,995
F	Rural	\$13,647
Indirect benefit	Rural	\$19,178
Urban A	Urban	\$432,974
Urban F	Urban	\$35,463
Commercial differential	Majority urban	\$331,678
Total		\$973,164

How is the rate applied?

The rate is applied 100% to Awanui River flood management scheme works, which form part of the river management activity.

Kaihū River Management Rate

Kaihū River targeted rate area

What it funds

This rate funds channel maintenance works on the Kaihū River flood management scheme.

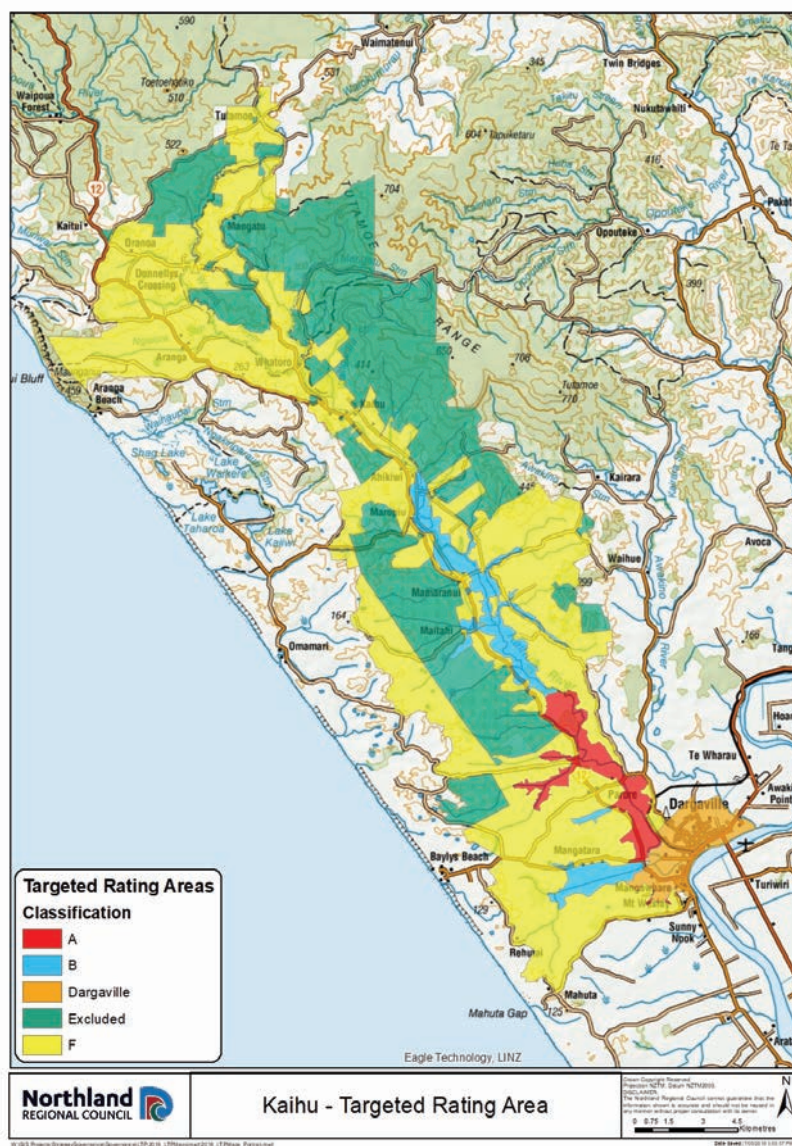
How it is set

The Kaihū River Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set differentially by location and area of benefit as illustrated by this map and the following table.

The council will set the rate differentially as follows:

- » Class A – land on the floodplain and side valleys downstream of the Rotu Bottleneck; rate is applied per hectare of land.
- » Class B – land on the floodplain and tributary side valleys between Ahikiwi and the Rotu Bottleneck and in the Mangatara Drain catchment upstream of SH12; rate is applied per hectare of land.
- » Class F (Catchment rate) – balance of land within the Kaihū River rating area not falling within class A and class B or the excluded area; rate is applied per hectare of land.
- » Urban contribution – a contribution from Kaipara District Council instead of a separate rate per property.

The rating classifications and the rate charged are as follows:



Kaihū River Management Rate

Class	Description	Rate per hectare
A	Land on the floodplain and side valleys downstream of the Rotu Bottleneck.	\$23.13
B	Land on the floodplain and tributary side valleys between Ahikiwi and the Rotu Bottleneck and in the Mangatara Drain catchment upstream of SH12.	\$11.39
F	Balance of rateable land within the Kaihū River rating area not excluded from liability for this rate.	\$1.60
	Urban contribution	Per annum
	A contribution from Kaipara District Council instead of a separate rate per property.	\$5,015.40

How much is the rate?

The estimated total Kaihū River Management Rate is \$79,869 in the 2025/26 financial year. The revenue sought from each category of rateable land will be as follows:

Kaihū River Management Rate	
Class	Total revenue
A	\$31,798
B	\$12,148
F	\$30,908
Urban contribution	\$5,015
Total	\$79,869

How is the rate applied?

The rate is applied 100% to Kaihū River flood management scheme works, which form part of the river management activity.

Kāeo-Whangaroa Rivers Management Rate

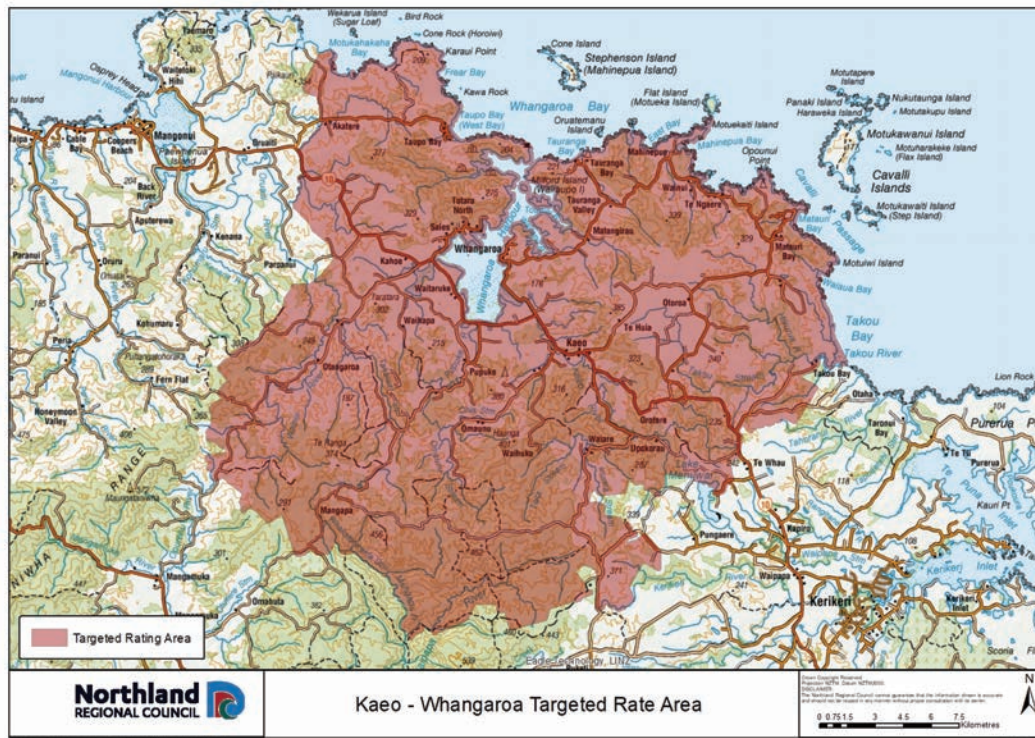
What it funds

This rate funds operational and capital flood scheme works in Kāeo and Tauranga Bay, and minor river maintenance works to clear flood debris and gravel from streams from Taupō Bay to Te Ngāire.

How it is set

The Kāeo-Whangaroa Rivers Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set on a uniform basis in respect of each rateable separately used or inhabited part (SUIP) of a rating unit falling within the former Whangaroa ward rating rolls of 100-199, as illustrated in this map.

Kāeo-Whangaroa Rivers targeted rate area



How much is the rate?

The estimated total Kāeo-Whangaroa Rivers Management Rate is \$103,023 in the 2025/26 financial year. The rate is set at \$47.67 and will be assessed on each rateable separately used or inhabited part (SUIP) of a rating unit falling between rating rolls 100-199 of the former Whangaroa ward as illustrated in this map.

How is the rate applied?

The rate is applied 100% to Kāeo-Whangaroa rivers flood management scheme works, which form part of the river management activity.

Whangārei Urban Rivers Management Rate

What it funds

This rate funds the operational costs and capital costs of flood scheme works for urban Whangārei.

How it is set

The Whangārei Urban Rivers Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, and assessed on all rateable properties defined by reference to the differential categories, and differentiated by location (see map on following page), and, for some categories, land use. It is set as a fixed amount per each separately used or inhabited part (SUIP) of a rating unit, as follows:

Whangārei Urban Rivers Management Rate

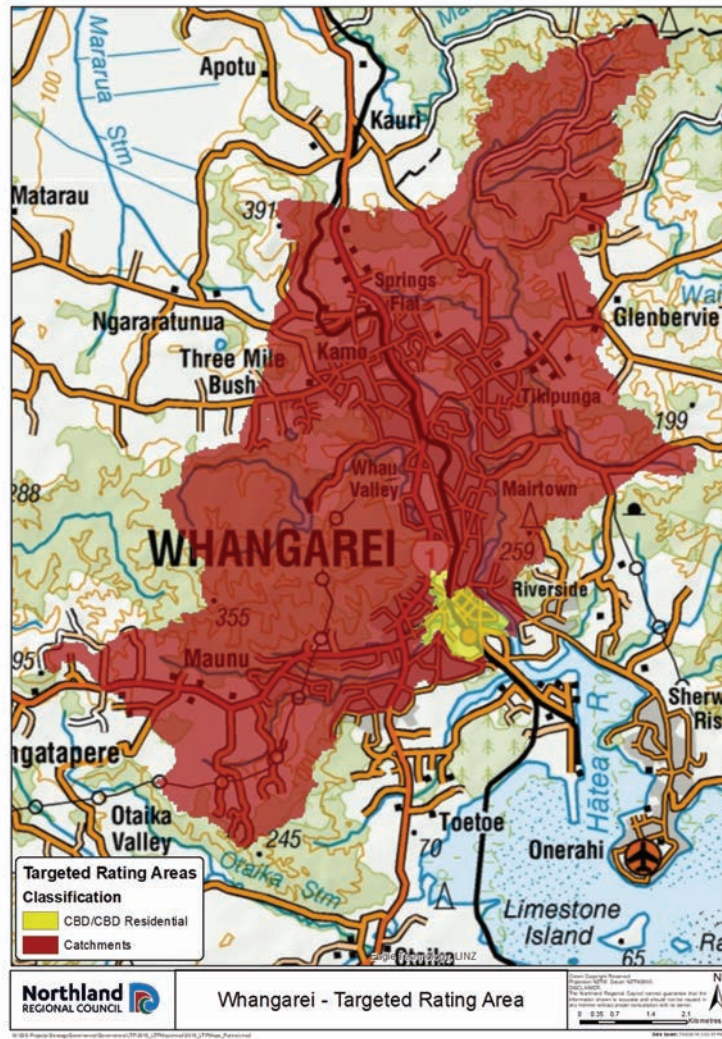
Category	Description	Rate	Rateable unit
1	Commercial properties in the Whangārei CBD flood area.	\$333.97	Per SUIP
2	Residential properties in the Whangārei CBD flood area.	\$175.76	
3	Properties in the contributing water catchment area (including properties falling in the Waiarohia, Raumanga, Kirikiri and Hātea River catchments).	\$40.34	

The differential recognises the different categories of beneficiaries to the scheme and the properties that contribute to flooding in the Whangārei CBD. Properties in the contributing water catchment area contribute run-off from rainfall to the CBD, which exacerbates and contributes to flooding, and these properties also receive a wider benefit from reduced flooding of the Whangārei CBD. The commercial and residential properties in the Whangārei CBD flood area are the primary beneficiaries due to reduced flood risk. Commercial properties benefit more significantly than residential properties due to improved business continuity from reduced flooding.

Residential properties in the Whangārei central business district (CBD) flood area are defined as all rating units that are used principally for residential or lifestyle residential purposes, including retirement villages, flats, etc. Residential properties also include multi-unit properties, these being all separate rating units used principally for residential purposes, and on which is situated multi unit-type residential accommodation that is used principally for temporary or permanent residential accommodation and for financial reward, including, but not limited to, hotels, boarding houses, motels, tourist accommodation, residential clubs and hostels, but excluding any properties that are licensed under the Sale and Supply of Alcohol Act 2012.

Commercial properties in the Whangārei CBD flood area are all separate rating units used principally for commercial, industrial or related purposes or zoned for commercial, industrial or related purposes in accordance with the Whangārei district plan. For the avoidance of doubt, this category includes properties licensed under the Sale and Supply of Alcohol Act 2012, and private hospitals and private medical centres.

Whangārei urban rivers management targeted rate area



How much is the rate?

The estimated total Whangārei Urban Rivers Management Rate is \$1,138,199 in the 2025/26 financial year. The revenue sought from each category is as follows:

Whangārei Urban Rivers Management Rate

Category	Description	Total revenue
1	All commercial properties in the Whangārei CBD flood area.	\$352,672
2	All residential properties in the Whangārei CBD flood area.	\$27,769
3	All properties in the contributing water catchment area (including properties falling in the Waiarohia, Raumanga, Kirikiri and Hātea River catchments).	\$757,757
Total		\$1,138,199

How is the rate applied?

The rate is applied 100% to Whangārei urban rivers flood scheme works, which form part of the river management activity.

Taumārere Rivers Management Rate

What it funds

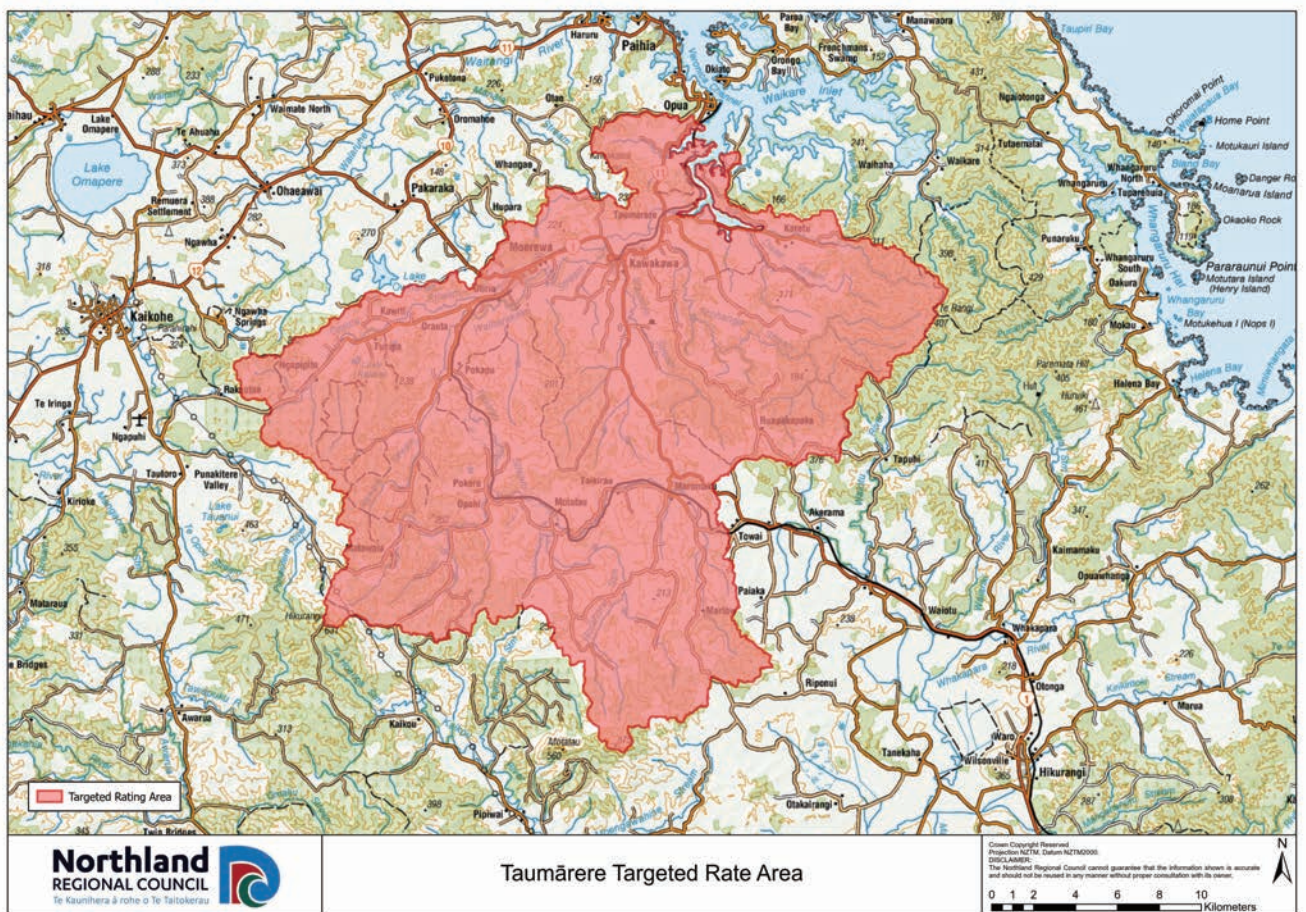
This rate funds operational and capital flood scheme works in the Taumārere catchment to reduce flooding at Otiria and Moerewa, and Kawakawa.

How it is set

The Taumārere Rivers Management Rate is a targeted rate set under the Local Government (Rating) Act 2002, set on a uniform basis in respect of every separately used or inhabited part of a property (SUIP) that is located within the Far North District and within and/or intersects the Taumārere Rivers Management Rate catchment area.

The Taumārere Rivers Management Rate (Taumārere catchment) rating area is defined as the boundary of the amalgamation of the Freshwater Ecosystems of New Zealand database catchment numbers: 4044, 4059, 4121, 4126, 4149, 4160, 8693, 8695, 8721, 8729, 8733, 8753, 8754, 8759, 8765, 8771, 8773, 8776, and 10041, as so many are located in the Far North district. The exclusion to this are those SUIPs that only intersect inside the Taumārere Rivers Management Rate catchment boundary (refer map for catchment boundary) by a maximum of 10m.

Taumārere rivers targeted rate area



How much is the rate?

The estimated total Taumārere Rivers Management Rate is \$128,795 in the 2025/26 financial year. The rate is set at \$68.15 and will be assessed on each rateable separately used or inhabited part (SUIP) of a rating unit as defined above.

How is the rate applied?

The rate is applied 100% to Taumārere River flood management scheme works, which form part of the river management activity.

Further rating information

Each of Northland's three district councils is appointed as a collector for Northland Regional Council in terms of section 53 of the Local Government (Rating) Act 2002. This means that district councils issue rates assessments and invoices for Northland Regional Council's rates. They also collect the rates.

Northland Regional Council (council) has adopted policies regarding remission of rates and penalties, postponement of rates, and early payment of rates. The council remits rates and penalties, postpones payment of rates, applies charges for postponement of rates, and applies discounts for early payment of rates in accordance with these policies. It also resolves that penalties will be added to unpaid rates. The district councils record these transactions on the rating information database and rates records, which they maintain on behalf of council.

Separately used or inhabited part of a rating unit definitions

Northland Regional Council has adopted the same definitions as the Far North and Whangārei district councils to determine a separately used or inhabited part of a rating unit (SUIP) as follows:

Far North district SUIP definition

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, licence, 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 that are leased on a rating unit basis
- » vacant rating units
- » single rating units that contain multiple uses such as a shop with a dwelling, and
- » 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, and
- » individual offices or premises of business partners.

Whangārei district SUIP definition

A separately used or inhabited part is defined as:

- » any part of a property (rating unit) that is separately used or occupied, or is intended to be separately 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 of a rating unit that is separately used, or occupied, or intended to be separately used or occupied by the ratepayer.

Examples include:

- » each separate shop or business activity on a rating unit
- » each occupied or intended to be occupied dwelling, flat, or additional rentable unit (attached or not attached) on a rating unit
- » individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land on a rating unit

Postponement charges for postponed rates in the Far North district

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

- » application fee: \$300
- » administration fee: \$50 per annum
- » financing fee on all postponements: currently set at 3.00% per annum but may vary to match council's average cost of funds.

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

Postponement charges for postponed rates in the Whangārei district

Pursuant to the Local Government (Rating) 2002 Act, council will charge a postponement fee on some rates postponements, as per its postponement policies. The application form will state the details of this charge.

Equalisation of rates

Until recently, each district in Northland was independently revalued by Quotable Value (over a three-yearly cycle, one district per year). Whangārei district now uses Opteon for its valuations. To ensure that property valuations in the remaining two districts are current, a registered valuer also provides the regional council with “an estimate of projected value” of property values in those districts (as provided for in Section 131 of the Local Government (Rating) Act 2002).

The council services rate, pest management rate, and the emergency and hazard management rate are set by reference to the projected capital value of each district. The land and freshwater management rate, and regional economic development rate, are set according to projected land values in each district – for these three rates, remember that if all the districts had the same valuation date, then each district would have the same rate per dollar of actual land value.

Inspection and objection to council’s rating information database

The rating information database for each district is available at the relevant district council and Northland Regional Council. The rating information database for each district can also be found on each district council's website. The website addresses are:

www.fndc.govt.nz

www.wdc.govt.nz

www.kaipara.govt.nz

Ratepayers have the right to inspect rating information database records and can object on the grounds set out in the Local Government (Rating) Act 2002.

Please note: the rating information database records will be updated by the district councils in accordance with their respective annual plan processes.

Summary table of rates

The following table illustrates the distribution of the regional rates on the forecast basis for the 2025/26 financial year, with the 2024/2025 long term plan regional rates for comparison. The actual and projected apportionment of rates among Northland's districts is as follows, based on the district valuation roll as at 30 June in each year:

District valuation roll

Estimate for 30 June 2025

	Gross Number of RU (Kaipara) or SUIP (others) (gross)	Net Number of RU (Kaipara) or SUIP (others) (net)	Capital Value (CV) \$(000)	Land Value (LV) \$(000)	Equalised Capital Value \$(000)	Equalised Land Value \$(000)	Equalised Capital Value (%)	Equalised Land Value (%)
Far North District	38,610	37,397	30,600,772	17,182,762	27,643,653	15,502,632	33.42%	33.42%
Kaipara District	15,773	15,080	15,629,393	9,491,084	14,946,979	9,064,034	18.07%	18.07%
Whangārei District	48,342	46,533	41,852,067	21,708,892	40,118,295	20,896,894	48.52%	48.50%
Total Valuation - Northland	102,725	99,010	88,082,232	48,382,737	82,708,926	45,463,560	100.00%	100.00%

	Rates 2025/26 (including GST)			Rates 2024/25 (including GST)		
		Total (gross)	Total (net)		Total (gross)	Total (net)
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Targeted Council Services Rate						
Far North (per SUIP)	195.63	7,553,274	7,315,975	199.02	7,635,800	7,417,475
Kaipara (per RU)	262.32	4,137,573	3,955,786	242.60	3,790,382	3,644,095
Whangārei (per SUIP)	229.89	11,113,342	10,697,471	209.33	9,994,252	9,670,418
		22,804,190	21,969,232		21,420,434	20,731,988
Targeted Land and Freshwater Management Rate						
Far North (per \$ of actual LV)	0.0002886	4,958,945	4,830,080	0.0002765	5,111,273	5,000,679
Kaipara (per \$ of actual LV)	0.0002983	2,831,190	2,824,153	0.0002829	2,696,271	2,687,807
Whangārei (per \$ of actual LV)	0.0003026	6,569,111	6,510,342	0.0002868	5,942,012	5,888,487
		14,359,246	14,164,575		13,749,556	13,576,972
Targeted Pest Management Rate						
Far North (per SUIP)	93.86	3,623,935	3,510,082	96.70	3,710,089	3,604,009
Kaipara (per RU)	125.86	1,985,190	1,897,969	117.87	1,841,601	1,770,525
Whangārei (per SUIP)	109.47	5,291,999	5,093,968	100.86	4,815,460	4,659,429
		10,901,123	10,502,019		10,367,150	10,033,964
Targeted Flood Infrastructure Rate						
Far North (per SUIP)	41.66	1,608,493	1,557,959	40.67	1,560,386	1,515,771
Kaipara (per RU)	41.66	657,103	628,233	40.67	635,428	610,904
Whangārei (per SUIP)	41.66	2,013,928	1,938,565	40.67	1,941,748	1,878,832
		4,279,524	4,124,757		4,137,563	4,005,507
Targeted Emergency and Hazard Management Rate						
Far North (per SUIP)	57.71	2,228,183	2,158,181	54.71	2,099,059	2,039,042
Kaipara (per RU)	77.38	1,220,515	1,166,890	66.69	1,041,965	1,001,750
Whangārei (per SUIP)	67.31	3,253,900	3,132,136	57.07	2,724,750	2,636,463
		6,702,598	6,457,208		5,865,773	5,677,255
Targeted Regional Sporting Facilities Rate						
Far North (per SUIP)	16.09	621,235	601,718	16.18	620,778	603,029
Kaipara (per RU)	16.09	253,788	242,637	16.18	252,796	243,040
Whangārei (per SUIP)	16.09	777,823	748,716	16.18	772,498	747,467
		1,652,845	1,593,071		1,646,072	1,593,536

Targeted Regional Economic Development Rate						
Far North (per \$ of actual LV)	0.0000290	498,300	485,324	0.0000238	439,958	430,339
Kaipara (per \$ of actual LV)	0.0000300	284,733	284,025	0.0000244	232,552	231,822
Whangārei (per \$ of actual LV)	0.0000304	659,950	654,044	0.0000247	511,742	507,131
		1,442,982	1,423,393		1,184,251	1,169,292
Targeted Regional Rescue Services Rate						
Far North (per SUIP)	8.87	342,471	331,711	11.30	433,547	421,151
Kaipara (per RU)	8.87	139,907	133,760	11.30	176,551	169,737
Whangārei (per SUIP)	8.87	428,794	412,748	11.30	539,507	522,026
		911,172	878,219		1,149,607	1,112,914
Targeted Whangārei Transport Rate						
Rate per SUIP	30.40	1,469,597	1,414,603	51.81	2,473,617	2,393,467
Targeted Far North Transport Rate						
Far North District	8.54	329,729	319,370	8.57	328,805	319,404
Targeted Awanui River Management Rate						
Far North District - Rural		180,393	179,552		181,679	179,529
Far North District - Urban		809,458	793,613		806,108	793,642
		989,852	973,164		987,788	973,170
Targeted Kaihū River Management Rate						
Kaipara District (Kaihū river area only)		79,869	79,869		79,869	79,869
Targeted Kāeo-Whangaroa Rivers Management Rate						
Far North (Kāeo only)	47.67	109,554	103,023	47.78	109,139	103,023
Targeted Taumāre Rivers Management Rate						
Far North (Otiāra-Moerewa/Kawakawa only)	68.15	131,181	128,795	68.04	131,181	128,795
Targeted Whangārei Urban Rivers Management Rate						
Whangārei district only		1,151,805	1,138,199		1,152,583	1,138,199
TOTAL RATES						
		Gross (\$) *	Net (\$) **		Gross (\$) *	Net (\$) **
Far North District		22,995,151	22,315,384		23,167,803	22,555,887
Kaipara District		11,589,867	11,213,322		10,747,416	10,439,549
Whangārei District		32,730,248	31,740,792		30,868,170	30,041,920
		67,315,267	65,269,497		64,783,389	63,037,355

* Amount inclusive of GST

** Amount net of remissions and inclusive of GST

For more details on the different types of rates, see Types of rates above.

How much will my rates be?

Presented on the following pages are some example rates for properties in each of Northland's three districts. The tables show the total rates that would apply to different groups of ratepayers under this Annual Plan.

Note that the rates detailed in this plan are worked out using estimated land or capital values (where applicable) – actual rates will be set using district valuation rolls as at 30 June 2025, so they may differ slightly.

Ratepayers in the Far North district

Far North district ratepayers will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
4. A targeted, fixed flood infrastructure rate assessed on each separately used or inhabited part of the rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each separately used or inhabited part of the rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each separately used or inhabited part of the rating unit; and
9. A targeted, fixed Far North transport rate assessed on each separately used or inhabited part of the rating unit.

Far North			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002886	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000290	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	250,000	72.15	69.12
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		7.25	5.95
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Total Regional Rates		501.76	502.22
Farm Property			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	2,750,000	793.65	760.38
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		79.75	65.45
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Total Regional Rates		1,295.77	1,252.99

Far North district ratepayers in the Awanui River management rate area will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
4. A targeted, fixed flood infrastructure rate assessed on each separately used or inhabited part of the rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each separately used or inhabited part of the rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each separately used or inhabited part of the rating unit;
9. A targeted, fixed Far North transport rate assessed on each separately used or inhabited part of the rating unit; and
10. A targeted Awanui River management rate, classes UA/UF, A, B, C, E and F differentiated by location and area of benefit as defined in the Awanui river flood management scheme.

Far North District - Awanui Catchment			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002886	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000290	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential & Commercial Urban			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	250,000	72.15	69.12
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		7.25	5.95
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
<i>Plus Awanui river management rates applicable to:</i>			
- Urban rate class UA (floodplain location)		294.54	294.61
- Urban rate classes UF (higher ground)		52.46	53.41
- Commercial Urban UA		883.62	883.83
Lifestyle Property - 10 hectares			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	750,000	216.45	207.38
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		21.75	17.85
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
<i>Plus Awanui River Management Rates applicable to:</i>			
		-	-
- Rural Commercial A & B		712.69	682.96
- Rural Class A & B		244.89	234.96
- Rural Class C		116.19	114.16
- Rural Class E		10.99	10.96
- Rural Class F		18.19	18.16
Farm Property - 100 hectares			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	2,750,000	793.65	760.38
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		79.75	65.45
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
<i>Plus Awanui River Management Rates applicable to:</i>			
		-	-
- Rural Commercial A & B		7,027.99	6,730.96
- Rural Class A & B		2,349.99	2,250.96
- Rural Class C		1,062.99	1,042.96
- Rural Class E		10.99	10.96

1. Commercial properties for the Awanui River management rate are subject to the 3:1 commercial differential: on \$294.54 for urban commercial class UA equating to \$883.62; on \$52.46 for urban commercial class UF equating to \$157.38; on \$23.39 per hectare for rural commercial class A/B equating to \$70.17; on \$10.52 per hectare for rural commercial class C equating to \$31.56; and on \$0.72 per hectare for rural commercial class F equating to \$2.16.

The rural rate also includes a single rate of \$10.99 per SUIP to reflect the indirect benefit. Note that commercial and industrial activities in rural zones that have a lower area and land value will be rated less than the illustrated differentials above – refer to rating factors previously set out (and multiply by the differential factor of 3).

Far North district ratepayers in the Kāeo-Whangaroa rivers management rate area will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
4. A targeted, fixed flood infrastructure rate assessed on each separately used or inhabited part of the rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each separately used or inhabited part of the rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each separately used or inhabited part of the rating unit;
9. A targeted, fixed Far North transport rate assessed on each separately used or inhabited part of the rating unit; and
10. A targeted Kāeo-Whangaroa rivers management rate set on a uniform basis in respect of each separately used or inhabited part of a rating unit for properties falling within the former Whangaroa ward (rating rolls 100-199).

Far North - Kāeo-Whangaroa			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002886	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000290	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	250,000	72.15	69.12
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		7.25	5.95
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Targeted Kāeo-Whangaroa Rivers Management Rate		47.67	47.78
Total Regional Rates		549.43	550.00
Farm Property			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	2,750,000	793.65	760.38
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		79.75	65.45
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Targeted Kāeo-Whangaroa Rivers Management Rate		47.67	47.78
Total Regional Rates		1,343.44	1,300.76

Far North district ratepayers in the Taumārere rivers management rate area will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
4. A targeted, fixed flood infrastructure rate assessed on each separately used or inhabited part of the rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each separately used or inhabited part of the rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each separately used or inhabited part of the rating unit;
9. A targeted, fixed Far North transport rate assessed on each separately used or inhabited part of the rating unit; and
10. A targeted Taumārere rivers management rate set on a uniform basis in respect of each separately used or inhabited part of a rating unit for properties indicated in the area of benefit as defined in the Taumārere river flood management scheme.

Far North - Taumārere			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002886	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000290	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential / Commercial / Other			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	250,000	72.15	69.12
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		7.25	5.95
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Targeted Tamarere Rivers Management Rate		68.15	68.04
Total Regional Rates		569.91	570.26
Farm Property			
Targeted Council Services Rate		195.63	199.02
Targeted Land and Freshwater Management Rate	2,750,000	793.65	760.38
Targeted Pest Management Rate		93.86	96.70
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		57.71	54.71
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		79.75	65.45
Targeted Regional Rescue Services Rate		8.87	11.30
Targeted Far North Transport Rate		8.54	8.57
Targeted Tamarere Rivers Management Rate		68.15	68.04
Total Regional Rates		1,363.92	1,321.02

Ratepayers in the Kaipara district

Kaipara district ratepayers will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each rating unit;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each rating unit;
4. A targeted, fixed flood infrastructure rate assessed on each rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each rating unit; and
9. A targeted Kaihū River management rate, based on land area, and differentiated by location and area of benefit as defined in the Kaihū River management scheme.

Kaipara Urban / Rural			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0002983	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000300	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential Property			
Targeted Council Services Rate		262.32	242.60
Targeted Land and Freshwater Management Rate	325,000	96.95	91.94
Targeted Pest Management Rate		125.86	117.87
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		77.38	66.69
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		9.75	7.93
Targeted Regional Rescue Services Rate		8.87	11.30
Total Regional Rates		638.88	595.18
Farm Property			
Targeted Council Services Rate		262.32	242.60
Targeted Land and Freshwater Management Rate	2,070,000	617.48	585.60
Targeted Pest Management Rate		125.86	117.87
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		77.38	66.69
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		62.10	50.51
Targeted Regional Rescue Services Rate		8.87	11.30
Total Regional Rates		1,211.77	1,131.43
Additional for Properties in the Kaihū River Catchment			
GST Inclusive	Land Value	2025/26	2024/25
	(\$)	Rates	Rates
10 hectares	Class A	231.30	231.30
	Class B	113.90	113.90
	Class F	16.00	16.00
100 hectares	Class A	2,313.00	2,313.00
	Class B	1,139.00	1,139.00
	Class F	160.00	160.00

Ratepayers in the Whangārei district

Whangārei district ratepayers will be assessed:

1. A targeted council services rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June, with an additional charge of \$1.73 per separately used or inhabited part of a rating unit to fund the maintenance of the Hātea Channel;
2. A targeted land and freshwater management rate assessed on the land value of each rateable rating unit;
3. A targeted pest management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
4. A targeted, fixed flood infrastructure rate, assessed on each separately used or inhabited part of the rating unit;
5. A targeted emergency and hazard management rate, differentiated by location and calculated on the total projected capital value determined by the certificate of projected valuation of the district at 30 June and assessed on each separately used or inhabited part of the rating unit;
6. A targeted, fixed regional sporting facilities rate assessed on each separately used or inhabited part of the rating unit;
7. A targeted regional economic development rate assessed on the land value of each rateable rating unit;
8. A targeted, fixed regional rescue services rate assessed on each separately used or inhabited part of the rating unit;
9. A targeted, fixed Whangārei transport rate assessed on each separately used or inhabited part of the rating unit; and
10. A targeted Whangārei urban rivers management rate differentiated by location and category and set as a fixed amount per each separately used or inhabited part of a rating unit.

Whangārei Urban / Rural / Other			
Land & Freshwater Management Rate = LV rate in the \$ = 0.0003026	Land Value	2025/26	2024/25
Regional Economic Development Rate = LV rate in the \$ = 0.0000304	(LV)	Rates	Rates
	(\$)	(\$)	(\$)
Residential Property (non CBD)			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	400,000	121.04	114.72
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		12.16	9.88
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30
Total Regional Rates		636.89	611.82
Residential Property (in CBD area)			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	400,000	121.04	114.72
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		12.16	9.88
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30
Whangārei River Management Rate - CBD Residential		175.76	169.33
Total Regional Rates		812.65	781.15
Residential Property (in stormwater catchment area)			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	400,000	121.04	114.72
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		12.16	9.88
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30
Whangārei River Management Rate - General Catchment		40.34	40.78
Total Regional Rates		677.23	652.60
Farm Property			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	3,750,000	983.45	932.10
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		98.80	80.28
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30

Total Regional Rates		1,585.94	1,499.59
Commercial Property (non CBD)			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	3,750,000	1,134.75	1,075.50
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		114.00	92.62
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30
Total Regional Rates		1,752.44	1,655.34
Commercial Property (in CBD area)			
Targeted Council Services Rate		229.89	209.33
Targeted Land and Freshwater Management Rate	3,750,000	1,134.75	1,075.50
Targeted Pest Management Rate		109.47	100.86
Targeted Flood Infrastructure Rate		41.66	40.67
Targeted Emergency and Hazard Management Rate		67.31	57.07
Targeted Regional Sporting Facilities Rate		16.09	16.18
Targeted Regional Economic Development Rate		114.00	92.62
Targeted Whangārei Transport Rate		30.40	51.81
Targeted Regional Rescue Services Rate		8.87	11.30
Whangārei River Management Rate - CBD Commercial		333.97	341.08
Total Regional Rates		2,086.41	1,996.42

Ngā take pūtea

Financials

Prospective financial statements

Prospective statement of comprehensive revenue and expense

LTP Year 1 2024/25 \$(000)		Annual Plan 2025/26 \$(000)	LTP Year 2 2025/26 \$(000)
REVENUE			
54,815	Rates	56,758	57,988
6,342	Fees and Charges	5,925	6,600
19,335	Subsidies and Grants	11,132	7,061
188	Interest Revenue	2,553	2,510
5,604	Other Revenue	3,469	4,070
130,699	Other Gains	5,948	6,170
216,984	TOTAL REVENUE	85,785	84,399
EXPENSES			
33,544	Personnel Costs	35,820	34,592
2,442	Depreciation and Amortisation Expense	2,675	2,510
2,031	Finance Costs	3,461	4,007
7,828	Other Losses	-	-
46,332	Other Expenditure on Activities	46,361	42,806
92,177	TOTAL OPERATING EXPENDITURE	88,317	83,915
-	Share of associate and joint venture company surplus/(deficit)	4,171	4,171
124,807	SURPLUS/(DEFICIT) BEFORE TAX	1,639	4,654
-	INCOME TAX CREDIT/(EXPENSE)	-	-
124,807	SURPLUS/(DEFICIT) AFTER TAX	1,639	4,654
SURPLUS/(DEFICIT) ATTRIBUTABLE TO:			
124,807	Northland Regional Council	1,639	4,654
	Non-Controlling Interest		
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
<i>Items that will be reclassified to surplus/(deficit)</i>			
-	Financial Assets at fair value through other comprehensive revenue and expense	-	-
<i>Items that will not be reclassified to surplus/(deficit)</i>			
-	Gains/(loss) on Property Revaluations	-	-
-	Gains/(loss) on Infrastructure Asset revaluations	1,057	1,057
-	TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE	1,057	1,057
124,807	TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR	2,696	5,711

Section 100 of the Local Government Act 2002 states that a local authority must set revenues at a level sufficient to meet that year's operating costs. Exceptions are permitted under s100(2).

The table below demonstrates the calculations used to determine a balanced budget. Any result zero or greater demonstrates a balanced budget that meets s100(1).

LTP Year 1		Annual Plan	LTP Year 2
2024/25		2025/26	2025/26
\$(000)		\$(000)	\$(000)
124,807	GAAP surplus / (deficit) as above	2,696	5,711
(20,434)	Transfers to Reserves	(12,897)	(13,883)
13,505	Transfers from Reserves	13,649	11,720
(1,539)	Property and Infrastructure Revaluations	(2,507)	(2,507)
(116,173)	Net Gain on Joint Venture Company	-	-
-	Share of associate and joint venture company surplus/(deficit)	(834)	(834)
166	Balanced budget surplus / (deficit)	107	207

Prospective statement of financial position

LTP Year 1		Annual Plan	LTP Year 2
2024/25		2025/26	2025/26
\$(000)		\$(000)	\$(000)
ASSETS			
Current Assets			
1,227	Cash and Cash Equivalents	10,551	1,657
12,926	Other Financial Assets	12,443	7,444
9,619	Receivables	9,450	9,230
276	Inventory	361	276
3,385	Assets Held for Sale	4,127	4,127
27,432	Total Current Assets	36,932	22,734
Non Current Assets			
791	Receivables	784	784
101,052	Other Financial Assets	95,292	106,048
90,223	Infrastructure, Property, Plant and Equipment	92,878	91,509
92,482	Investment Property	79,932	94,559
0	Intangible Assets	0	0
4,242	Forestry Assets	4,330	4,242
130,757	Investment in Subsidiaries(excl Council Controlled organisations)and Joint Venture Company	131,606	131,591
282	Investment in Council Controlled Organisations	282	282
419,829	Total Non Current Assets	405,104	429,015
447,261	TOTAL ASSETS	442,036	451,749
LIABILITIES			
Current Liabilities			
9,064	Payables	10,669	9,716
3,307	Employee Entitlements	3,552	3,506
3,385	Borrowings and Other Financial Liabilities	4,127	4,127
15,756	Total Current Liabilities	18,348	17,350
Non Current Liabilities			
610	Payables and Deferred Revenue	610	610
69,343	Borrowings and Other Financial Liabilities	64,080	66,525
22	Employee Entitlements	25	23

69,975	Total Non Current Liabilities	64,715	67,158
85,731	TOTAL LIABILITIES	83,063	84,508
361,530	NET ASSETS	358,973	367,241
EQUITY			
355,230	Accumulated Funds	346,725	366,612
8,402	Revaluation Reserves	9,460	9,460
(2,102)	Other Reserves	2,788	(8,831)
361,530	Total Equity	358,973	367,241
-	Non-controlling interests in subsidiary companies	-	-
361,530	TOTAL EQUITY	358,973	367,241

Prospective statement of changes in equity

LTP Year 1		Annual Plan	LTP Year 2
2024/25		2025/26	2025/26
\$(000)		\$(000)	\$(000)
236,723	BALANCE at 1 July	356,277	361,530
124,807	Total Comprehensive Revenue and Expense	2,696	5,711
361,530	BALANCE at 30 June	358,973	367,241
	Total Comprehensive Revenue and Expense Attributable to:		
124,807	Northland Regional Council	2,696	5,711
-	Non-controlling interests	-	-
361,530	TOTAL at 30 June	358,973	367,241

Prospective statement of cashflows

LTP Year 1		Annual Plan	LTP Year 2	Variance
2024/25		2025/26	2025/26	to LTP
\$(000)		\$(000)	\$(000)	\$(000)
Cash Flows from Operating Activities				
54,079	Receipts from rates revenue	55,999	57,060	(1,060)
12,678	Receipts from customers	15,119	12,143	2,975
21,765	Subsidies and grants received	12,486	8,120	4,367
5,563	GST received	6,111	7,644	(1,533)
184	Interest received	2,525	2,486	38
1,273	Other revenue received	3,337	3,337	0
(89,443)	Staff and suppliers	(90,488)	(85,621)	(4,867)
(4,328)	Other payments - operating	(4,526)	248	(4,774)
(2,031)	Interest paid	(3,461)	(4,007)	546
(260)	Net Cash Provided (or Used) in Operating Activities	(2,898)	1,410	(4,310)
Cash Flows from Investing Activities				
0	Sale of Investment Property	3,385	3,385	0
12,842	Other receipts - sale of investments	10,934	7,390	3,544
(43,699)	Purchase of Investment	(2,388)	(2,260)	(127)
(4,450)	Purchase of Investment Property	(3,796)	(4,755)	0
(13,868)	Purchase of infrastructure, property, plant and equipment	(8,071)	(2,738)	(5,332)
(49,175)	Net Cash Provided (or Used) in Investing Activities	64	1,022	(1,916)

Cash Flows from Financing Activities				
45,966	Other receipts - financing	3,803	1,383	2,420
0	Other payments - financing	(3,385)	(3,385)	0
45,966	Net Cash Provided (or Used) in Financing Activities	418	(2,002)	2,420
(3,469)	Net Increase/(Decrease) in Cash & Cash Equivalents	(2,416)	430	(3,805)
4,696	Cash and Cash Equivalents at beginning of period	12,967	1,227	11,740
1,227	Cash and Cash Equivalents at end of period	10,551	1,657	8,894

Schedule of reserves

LTP Year 1	Annual Plan	LTP Year 2
2024/25	2025/26	2025/26
\$(000)	\$(000)	\$(000)
Land Management Reserve		
1,769 Opening Balance as at 1 July	3,543	2,118
349 Increase /(Decrease) in Reserve throughout the year (operational transfer)	(15)	520
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
2,118 Closing Balance as at 30 June	3,528	2,638
Awanui River Reserve		
154 Opening Balance as at 1 July	198	154
(0) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(15)	1
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
154 Closing Balance as at 30 June	183	154
Kaihu River Reserve		
89 Opening Balance as at 1 July	41	88
(1) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(3)	(1)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
88 Closing Balance as at 30 June	38	87
Kaeo Whangaroa Rivers Reserve		
278 Opening Balance as at 1 July	407	341
63 Increase /(Decrease) in Reserve throughout the year (operational transfer)	48	66
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
341 Closing Balance as at 30 June	455	407
Whangarei Urban River Reserve		
(6,599) Opening Balance as at 1 July	(5,999)	(6,068)
531 Increase /(Decrease) in Reserve throughout the year (operational transfer)	556	556
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(6,068) Closing Balance as at 30 June	(5,443)	(5,512)
Kerikeri Waipapa Rivers Reserve		
- Opening Balance as at 1 July	-	-
- Increase /(Decrease) in Reserve throughout the year (operational transfer)	-	-
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
- Closing Balance as at 30 June	-	-
Flood Infrastructure Reserve		
(3,957) Opening Balance as at 1 July	(6,279)	(3,961)
4,691 Increase /(Decrease) in Reserve throughout the year (operational transfer)	503	621
(4,694) Increase /(Decrease) in Reserve throughout the year (capital transfer)	(249)	(300)
(3,961) Closing Balance as at 30 June	(6,025)	(3,639)
Whangarei Flood Infrastructure Reserve		
194 Opening Balance as at 1 July	256	236
41 Increase /(Decrease) in Reserve throughout the year (operational transfer)	36	44
0 Increase /(Decrease) in Reserve throughout the year (capital transfer)	(39)	0
236 Closing Balance as at 30 June	253	280
Awanui Flood Infrastructure Reserve		
(922) Opening Balance as at 1 July	(1,545)	(897)
26 Increase /(Decrease) in Reserve throughout the year (operational transfer)	21	27
0 Increase /(Decrease) in Reserve throughout the year (capital transfer)	0	0

(897) Closing Balance as at 30 June	(1,524)	(869)
Taumārere Flood Infrastructure Reserve		
(463) Opening Balance as at 1 July	(207)	(758)
31 Increase /(Decrease) in Reserve throughout the year (operational transfer)	28	33
(326) Increase /(Decrease) in Reserve throughout the year (capital transfer)	(12)	-
(758) Closing Balance as at 30 June	(191)	(725)
Kaeo Whangaroa Flood Infrastructure Reserve		
83 Opening Balance as at 1 July	599	36
414 Increase /(Decrease) in Reserve throughout the year (operational transfer)	11	15
(461) Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
36 Closing Balance as at 30 June	609	52
Regional Sporting Facilities Reserve		
- Opening Balance as at 1 July	1,332	(5)
(5) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(6)	(5)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(5) Closing Balance as at 30 June	1,327	(10)
Property Reinvestment Fund Reserve		
27,295 Opening Balance as at 1 July	26,237	22,428
(417) Increase /(Decrease) in Reserve throughout the year (operational transfer)	443	493
(4,450) Increase /(Decrease) in Reserve throughout the year (capital transfer) **	(3,796)	(4,755)
22,428 Closing Balance as at 30 June	22,884	18,166
Regional Projects Reserve		
13,381 Opening Balance as at 1 July	8,823	13,822
441 Increase /(Decrease) in Reserve throughout the year (operational transfer)	(594)	(5,842)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
13,822 Closing Balance as at 30 June	8,229	7,980
Equalisation fund Reserve		
1,039 Opening Balance as at 1 July	1,634	848
(191) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(1,241)	(459)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
848 Closing Balance as at 30 June	392	389
Hatea River Reserve		
(3) Opening Balance as at 1 July	48	0
3 Increase /(Decrease) in Reserve throughout the year (operational transfer)	(0)	(0)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
0 Closing Balance as at 30 June	48	0
Investment and Growth Reserve		
35 Opening Balance as at 1 July	190	36
0 Increase /(Decrease) in Reserve throughout the year (operational transfer)	8	11
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
36 Closing Balance as at 30 June	198	46
Whangarei Transport reserve		
569 Opening Balance as at 1 July	937	440
(129) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(209)	(129)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
440 Closing Balance as at 30 June	728	310
Far North Bus reserve		
536 Opening Balance as at 1 July	695	556
21 Increase /(Decrease) in Reserve throughout the year (operational transfer)	14	17

- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
556 Closing Balance as at 30 June	709	573
Economic Development Reserve		
18,097 Opening Balance as at 1 July	18,097	18,394
297 Increase /(Decrease) in Reserve throughout the year (operational transfer)	444	495
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
18,394 Closing Balance as at 30 June	18,541	18,888
Operational Reserve		
5,042 Opening Balance as at 1 July	4,224	4,224
(818) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(906)	168
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
4,224 Closing Balance as at 30 June	3,318	4,392
Vessel Replacement Reserve		
(3,747) Opening Balance as at 1 July	(3,333)	(4,424)
(677) Increase /(Decrease) in Reserve throughout the year (operational transfer)	31	175
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(4,424) Closing Balance as at 30 June	(3,302)	(4,248)
Kaipara Moana Remediation Reserve		
(346) Opening Balance as at 1 July	(476)	(882)
(536) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(610)	(607)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(882) Closing Balance as at 30 June	(1,086)	(1,489)
Enterprise System Reserve		
(5,481) Opening Balance as at 1 July	(3,637)	(5,535)
(55) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(55)	(50)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(5,535) Closing Balance as at 30 June	(3,691)	(5,585)
CDEM Joint Emergency Centre Reserve		
991 Opening Balance as at 1 July	5,085	(2,706)
2,737 Increase /(Decrease) in Reserve throughout the year (operational transfer)	500	500
(6,435) Increase /(Decrease) in Reserve throughout the year (capital transfer)	(6,427)	(1,160)
(2,706) Closing Balance as at 30 June	(842)	(3,366)
IRIS Next GEN Reserve		
96 Opening Balance as at 1 July	39	(525)
(621) Increase /(Decrease) in Reserve throughout the year (operational transfer)	(497)	(443)
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(525) Closing Balance as at 30 June	(459)	(969)
Joint Venture Company Equalisation Reserve		
- Opening Balance as at 1 July	(40,063)	(40,063)
(40,063) Increase /(Decrease) in Reserve throughout the year (operational transfer)	3,281	3,281
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
(40,063) Closing Balance as at 30 June	(36,782)	(36,782)
Regional Rescue Services Reserve		
- Opening Balance as at 1 July	254	1
1 Increase /(Decrease) in Reserve throughout the year (operational transfer)	(203)	1
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
1 Closing Balance as at 30 June	52	2
Biosecurity Pest Incursions Response Reserve		
- Opening Balance as at 1 July	641	-

- Increase /(Decrease) in Reserve throughout the year (operational transfer)	-	-
- Increase /(Decrease) in Reserve throughout the year (capital transfer)	-	-
- Closing Balance as at 30 June	641	-
(2,102) Total special reserves closing balance as at 30 June 2023	2,788	(8,831)

** Note re Property Reinvestment Reserve: Due to the growing volatility in investment markets council is seeking to de-risk its investment portfolio by accelerating investment into property assets. This has no impact on rates but results in larger than planned capital expenditure movements.

Equity represents the total value of the council and its assets and is measured by the difference between total assets and liabilities. Public equity is disaggregated and classed into a number of reserves to enable clearer identification of the specified uses of accumulated surpluses.

The components of equity are:

- » retained earnings
- » council-created reserves
- » asset revaluation reserves.

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves can be used to account for revenue and expenditure collected or incurred in relation to specific work programmes. Where the council sets and collects a targeted rate for a specific purpose, the funds can only be applied to that purpose; keeping track of surpluses and deficits of those work programmes in a reserve ensures the council is accountable and transparent.

Where reserves carry a deficit balance, they are deemed to have undertaken internal borrowing from the council's consolidated funds. Conversely, where the reserves carry a surplus, they are deemed to have loaned money to the council's consolidated funds.

About council's reserves

Information about the council's reserve funds held for a specific purpose is provided in the following table:

	Purpose	Activities to which the reserve relates
Land and freshwater management reserve	This reserve was created to set aside Land Management and Freshwater Management rate collected but not fully used in any given year.	Land and Freshwater
River and Flood Infrastructure reserves	The Awanui, Kaihu, Kāeo -Whangaroa, Kerikeri-Waipapa, Whangārei urban and Taumārere river reserves and flood infrastructure reserves represent accumulated targeted river management rates and targeted flood infrastructure rates collected and unspent in any given year to cover: » Any future funding shortfalls in respect to the maintenance and operation of existing river flood management schemes (river reserves) » Any future funding shortfalls relating to the development, maintenance and operation of new flood infrastructure schemes (flood infrastructure reserves) This keeps the surpluses/ deficits in the appropriate activity separate from other activities. Any deficit balance in these reserves will be restored to a positive balance from future targeted river management and flood infrastructure rates collected from the rate payers within the area of benefit identified in the respective flood management plans.	River management
Flood infrastructure reserve	This reserve was created to hold any targeted flood infrastructure rates relating to new flood protection capital programmes, identified in the infrastructure strategy, that were collected and unspent in any given year. These unspent rates will cover any future funding shortfalls in the new flood protection capital programmes.	River management
Property reinvestment reserve	This reserve was established to represent the proceeds of commercial property sales and acquisitions and includes the proceeds of a special dividend (capital) payment made by the Marsden Maritime Holdings Limited. This reserve represents general funds invested in council's long term and short term investment funds that are set aside to be reinvested in income-producing assets, pending the identification of approved property investments. The income from this reserve represents funds available for operational spend for other activities where needed.	Economic development
Equalisation reserve	This reserve was created to represent accumulated surplus forestry income (after accounting for the cost of any forestry maintenance) arising in any year. These reserved funds are intended to provide future funding of councils general operating activities with a view to smoothing future rating increases. For example, costs associated with biosecurity responses to incursions of new pest plants or animals. It is further intended that these reserved funds be used to fund the self insurance of forestry infrastructure and the cost of forestry operations in non-harvesting years.	All
Hātea river maintenance reserve	This reserve was created to represent a component of the council services rate specifically levied across the Whangārei constituency, which is set aside to ensure funding is in reserve and immediately available if dredging of the Hātea river is required. The funds may be applied to the following: 1. Ongoing maintenance and dredging 2. Disposal of dredged spoil material 3. The provision of an annual hydrographic survey of the river. The reserve is to be maintained at a targeted fund of up to \$400,000.	Harbour safety and navigation

Investment and growth reserve	This reserve was created to represent the income set aside and held in reserve to fund activities and projects that contribute towards economic well-being in accordance with set criteria, including operational funding for Northland Inc.	Economic development
Economic development reserve	This reserve was established to represent funds held in council's long-term investment fund that are reserved to support Northland's economic development activities including investment in community infrastructure.	Economic development
Civil Defence Emergency Management (CDEM) Multi Agency Coordination Centre reserve	This reserve represents the shortfall in funding relating to the Civil Defence Emergency Management Multi Agency Coordination Centre. Any deficit balance in this reserve will be restored to a positive balance from future rates collected. From then on any rates collected over the life of the program will accumulate and be held to repay the borrowing at the end of the loan term.	Multi Agency Coordination Centre
Vessel replacement reserve	This reserve represents the shortfall in funding relating to the required contribution to the construction of new maritime vessels and associated berthing facilities. Any deficit balance in this reserve will be restored to a positive balance from future rates collected. From then on any rates collected over the life of the program will accumulate and be held to repay the borrowing at the end of the loan term. In addition this reserve will hold rates collected over the life of the vessel to fund the next replacement vessel.	Harbour safety and navigation
Regional projects reserve	This reserve was established to represent funds invested by council, and held for infrastructure and economic development investments, with a view to stabilising the impact of large irregular infrastructure projects on council's income and capital requirements. Investments are made in accordance with set criteria. . The income from this reserve represents funds available for operational spend for other activities where needed.	All
Whangārei and Far North transport reserves	The Whangārei transport reserve and the Far North transport reserve represent accumulated targeted Whangārei transport and Far North transport rates collected and unspent in any given year to cover any future funding shortfalls of their respective transport services. Any deficit balance in these reserves will be restored from future targeted rates collected from ratepayers in the Whangārei district (Whangārei transport rates) and Far North district (Far North transport rates).	Transport
Regional rescue services reserve	This reserve represents any accumulated targeted Regional rescue services rates collected and unspent in any given year, and held in reserve to cover any future funding shortfalls of Regional rescue services funding.	Community representation and engagement
Approved carry forwards reserve	This reserve represents amounts approved to be carried forward from one financial year to the next to enable specific work programmes to be completed. All carry forwards are approved by way of council resolution.	All
Regional sporting facilities reserve	This reserve represents accumulated targeted regional sporting facilities rates collected and unspent in any given year, and held in reserve to contribute to any future funding shortfalls of regional sporting facilities funding.	Economic development
Operational reserve	This reserve was established to represent the term deposits held to ensure the stability of work-programmes, employment, and councils ongoing day to day operations, by ensuring that the portion of annual operating costs that is intended to be funded from gains from council's managed funds is in reserve. This will cover any unanticipated loss in council's funding arising from adverse economic conditions or volatility in financial markets	All

Capital Subsidy reserve	This reserve represents capital subsidies received by council to offset the future costs associated with capital projects.	Emergency Management
Kaipara Moana remediation reserve	This reserve represents the shortfall in funding relating to the required contribution to the Kaipara Moana Remediation program. Any deficit balance in this reserve will be restored to a positive balance from future rates collected. From then on any rates collected over the life of the program will accumulate and be held to repay the borrowing at the end of the loan term.	Kaipara Moana remediation programme
Enterprise System Reserve	This reserve represents the shortfall in funding relating to the enterprise system. Any deficit in this reserve will be restored to a positive balance from future rates collected.	Enterprise System
Joint Venture Equalisation Reserve	This reserve represents the shortfall in funding related to the transaction undertaken to invest in Northport Group Limited. Any deficit in this reserve will be restored to a neutral or positive balance from future dividends and/or interest received.	All

All reserves displaying a deficit balance at 1 July 2024 have an associated targeted rate that will generate income over a certain time period in order to return the reserve to a credit balance.

Financial prudence

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

		Target	Annual Plan 2025/26
Affordability			
Benchmark			
Rates Benchmark*	i) Total Rates as % of Total Revenue	< 75%	66%
	ii) Total Average Rates Increase as %	< 15%	5.9%
Debt Benchmark	Net Debt as % of Total Revenue	< 175%	93%
Indicator			
Rates Indicator**			\$ 659.24
Sustainability			
Benchmark			
a) Balanced budget benchmark ***		> 1	0.99
b) Essential services benchmark ****		> 1	0.55
c) Net Interest as % of Revenue		< 10%	1.1%
d) Liquidity		> 110%	173%
Predictability			
Benchmark			
Operations control benchmark (result to be published in the annual report)			N/A
Rates income complies with the limits set in the councils financial strategy*			
Rates Revenue per rating unit/SUIP**			

*** In accordance with council's liability management policy it is deemed commercially prudent to cover the shortfall in revenue by external borrowing. Specifically for the Kaipara Moana Remediation programme, due to the length of the project and intergenerational benefit it will have.

**** The 2025-26 year doesn't include high capital expenditure on flood protection and so falls below the benchmark.

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